

Facility Name & ID Number Rosewood Care Ctr of Alton

0049288 Report Period Beginning: 07/01/2014 Ending: 06/30/2015

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	180	Skilled (SNF)	180	65,700	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	180	TOTALS	180	65,700	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	17,332	22,037	7,377	46,746	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,332	22,037	7,377	46,746	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.15%

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

None (Do not include bed-hold days in Section B.)

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

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

None

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

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

YES NO 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 12/01/2007

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

YES Date 12/01/2007 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 5,738

Medicare Intermediary Novitas Solutions, Inc.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 6/30/2015 Fiscal Year: 6/30/2015

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	268,065	31,869	8,256	308,190		308,190	6,214	314,404		1
2	Food Purchase		304,739		304,739		304,739	(8,438)	296,301		2
3	Housekeeping	31,092	20,438	234,674	286,204		286,204		286,204		3
4	Laundry	11,542	13,634	156,449	181,625		181,625		181,625		4
5	Heat and Other Utilities			174,153	174,153		174,153	623	174,776		5
6	Maintenance	37,443	11,816	318,428	367,687		367,687	(82,853)	284,834		6
7	Other (specify):* Allocated HO Benefits							6,638	6,638		7
8	TOTAL General Services	348,142	382,496	891,960	1,622,598		1,622,598	(77,816)	1,544,782		8
	B. Health Care and Programs										
9	Medical Director			22,250	22,250		22,250		22,250		9
10	Nursing and Medical Records	3,221,412	261,998	14,647	3,498,057		3,498,057	69,862	3,567,919		10
10a	Therapy		1,258	849,435	850,693		850,693		850,693		10a
11	Activities	81,495	4,850	2,400	88,745		88,745		88,745		11
12	Social Services	52,278		2,400	54,678		54,678		54,678		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Allocated HO Benefits							7,411	7,411		15
16	TOTAL Health Care and Programs	3,355,185	268,106	891,132	4,514,423		4,514,423	77,273	4,591,696		16
	C. General Administration										
17	Administrative	73,695		437,605	511,300		511,300	(357,063)	154,237		17
18	Directors Fees										18
19	Professional Services			180,444	180,444		180,444	222,177	402,621		19
20	Dues, Fees, Subscriptions & Promotions			21,756	21,756		21,756	5,916	27,672		20
21	Clerical & General Office Expenses	80,383	26,551	204,223	311,157		311,157	226,998	538,155		21
22	Employee Benefits & Payroll Taxes			583,393	583,393		583,393		583,393		22
23	Inservice Training & Education										23
24	Travel and Seminar			365	365		365	14,041	14,406		24
25	Other Admin. Staff Transportation			16,120	16,120		16,120	(5,320)	10,800		25
26	Insurance-Prop.Liab.Malpractice			91,070	91,070		91,070	19,211	110,281		26
27	Other (specify):* Allocated HO Benefits							35,756	35,756		27
28	TOTAL General Administration	154,078	26,551	1,534,976	1,715,605		1,715,605	161,716	1,877,321		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,857,405	677,153	3,318,068	7,852,626		7,852,626	161,173	8,013,799		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 Ctr of Alton

#0049288

Report Period Beginning: 07/01/2014 Ending: 06/30/2015

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			18,549	18,549		18,549	256,649	275,198			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			70,943	70,943		70,943	300,343	371,286			32
33	Real Estate Taxes			22,627	22,627		22,627	282,015	304,642			33
34	Rent-Facility & Grounds			1,210,208	1,210,208		1,210,208	(1,193,393)	16,815			34
35	Rent-Equipment & Vehicles			16,735	16,735		16,735	2,982	19,717			35
36	Other (specify):* Mortgage Ins.							36,472	36,472			36
37	TOTAL Ownership			1,339,062	1,339,062		1,339,062	(314,932)	1,024,130			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		269,520		269,520		269,520		269,520			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			344,440	344,440		344,440		344,440			42
43	Other (specify):* See Att Sch 4A	65,524		154,670	220,194		220,194	(186,113)	34,081			43
44	TOTAL Special Cost Centers	65,524	269,520	499,110	834,154		834,154	(186,113)	648,041			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,922,929	946,673	5,156,240	10,025,842		10,025,842	(339,872)	9,685,970			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

Rosewood Care Ctr of Alton

Period Beginning 07/01/2014

Period End 06/30/2015

Schedule 4A

V. Cost Center Expenses

		Cost Per General Ledger				Reclass- ification	Reclassified Total	Adjust- ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					5	6	7
	Ancillary Expense											
	E. Special Cost Centers											
43	Other (specify):*				0		0		0			
	Laboratory/OP Expenses			18,337	18,337		18,337		18,337			
	Radiology Expenses			15,744	15,744		15,744		15,744			
	Non-Allowable Expenses	65,524		120,589	186,113		186,113	(186,113)	0			
					0		0		0			
					0		0		0			
	TOTAL Other Special Cost Centers	65,524	0	154,670	220,194	0	220,194	(186,113)	34,081			

Facility Name & ID Number Rosewood Care Ctr of Alton

0049288

Report Period Beginning: 07/01/2014

Ending: 06/30/2015

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	(3,397)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,794)	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				9
10	Interest and Other Investment Income	(3,958)	32		10
11	Discounts, Allowances, Rebates & Refunds	(5,042)	2		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(612)	20		17
18	Fines and Penalties				18
19	Entertainment	(18)	43		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(5,281)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(105,056)	43		24
25	Fund Raising, Advertising and Promotional	(6,277)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(363)	43		28
29	Other-Attach Schedule See Page 5A	(97,259)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (234,057)		\$	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)	(105,815)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (105,815)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (339,872)		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

SEE ACCOUNTANTS' COMPILATION REPORT

Rosewood Care Ctr of Alton

ID# 0049288

Report Period Beginning: 07/01/2014

Ending: 06/30/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Eliminate Marketing Salary	\$ (65,524)	43	1
2	Eliminate Lobbying & PAC Dues	(3,672)	20	2
3	Miscellaneous Income Offset	(210)	21	3
4	Eliminate Resident Reimbursements	(2,081)	43	4
5	Management Fee-Real Estate Entity	(7,200)	17	5
6	Legal Fees-Claims Administration Services	(2,730)	19	6
7	Mileage Reimbursement related to Marketing	(15,842)	25	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		(97,259)	49

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
<u>Bravo Services, L.L.C.</u>	<u>100</u>	<u>See Page 6 - Supplemental</u>		<u>See Page 6 - Supplemental</u>		

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	<u>1 Dietary</u>	\$	<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	\$ <u>1,117</u>	\$ <u>1,117</u>	<u>1</u>
2	V	<u>6 Maintenance</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>39</u>	<u>39</u>	<u>2</u>
3	V	<u>7 Mgmt. Allocation of Benefits</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>119</u>	<u>119</u>	<u>3</u>
4	V	<u>10 Nursing & Medical Records</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>55,863</u>	<u>55,863</u>	<u>4</u>
5	V	<u>15 Mgmt. Allocation of Benefits</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>5,934</u>	<u>5,934</u>	<u>5</u>
6	V	<u>17 Administrative</u>	<u>138,000</u>	<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>20,302</u>	<u>(117,698)</u>	<u>6</u>
7	V	<u>19 Professional Services</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>157</u>	<u>157</u>	<u>7</u>
8	V	<u>20 Dues, Fees, Subs & Promotions</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>78</u>	<u>78</u>	<u>8</u>
9	V	<u>21 Clerical and General Office</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>67,497</u>	<u>67,497</u>	<u>9</u>
10	V	<u>24 Travel and Seminar</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>3,026</u>	<u>3,026</u>	<u>10</u>
11	V	<u>25 Other Admin. Staff Transport.</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>2,673</u>	<u>2,673</u>	<u>11</u>
12	V	<u>26 Insurance-Prop./Liab./Malprac.</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>292</u>	<u>292</u>	<u>12</u>
13	V	<u>27 Mgmt. Allocation of Benefits</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>9,147</u>	<u>9,147</u>	<u>13</u>
14	Total		\$ <u>138,000</u>			\$ <u>166,244</u>	\$ * <u>28,244</u>	<u>14</u>

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	<u>1</u> Dietary	\$	Midwest Administrative Services, Inc.	0.00%	\$ 5,097	\$	5,097	15
16	V	<u>2</u> Food		Midwest Administrative Services, Inc.	0.00%	1		1	16
17	V	<u>5</u> Utilities		Midwest Administrative Services, Inc.	0.00%	202		202	17
18	V	<u>6</u> Maintenance		Midwest Administrative Services, Inc.	0.00%	1,546		1,546	18
19	V	<u>7</u> Mgmt. Allocation of Benefits		Midwest Administrative Services, Inc.	0.00%	538		538	19
20	V	<u>10</u> Nursing and Medical Records		Midwest Administrative Services, Inc.	0.00%	13,999		13,999	20
21	V	<u>15</u> Mgmt. Allocation of Benefits		Midwest Administrative Services, Inc.	0.00%	1,477		1,477	21
22	V	<u>17</u> Administrative	299,605	Midwest Administrative Services, Inc.	0.00%	60,240		(239,365)	22
23	V	<u>19</u> Professional Services		Midwest Administrative Services, Inc.	0.00%	10,717		10,717	23
24	V	<u>20</u> Dues, Fees, Subs & Promotions		Midwest Administrative Services, Inc.	0.00%	10,033		10,033	24
25	V	<u>21</u> Clerical and General Office	91,660	Midwest Administrative Services, Inc.	0.00%	221,975		130,315	25
26	V	<u>24</u> Travel and Seminar		Midwest Administrative Services, Inc.	0.00%	4,688		4,688	26
27	V	<u>25</u> Other Admin. Staff Transport.		Midwest Administrative Services, Inc.	0.00%	2,668		2,668	27
28	V	<u>26</u> Insurance-Prop./Liab./Malprac.		Midwest Administrative Services, Inc.	0.00%	5,395		5,395	28
29	V	<u>27</u> Mgmt. Allocation of Benefits		Midwest Administrative Services, Inc.	0.00%	24,155		24,155	29
30	V	<u>30</u> Depreciation		Midwest Administrative Services, Inc.	0.00%	22,637		22,637	30
31	V	<u>32</u> Interest		Midwest Administrative Services, Inc.	0.00%	18,044		18,044	31
32	V	<u>34</u> Rent-Facility and Grounds		Midwest Administrative Services, Inc.	0.00%	16,815		16,815	32
33	V	<u>35</u> Rent-Equipment & Vehicles		Midwest Administrative Services, Inc.	0.00%	2,982		2,982	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 391,265			\$ 423,209	\$ *	31,944	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	19 Professional Services	\$ 26,528	Claims Administration Services, LLC	0.00%	\$ 396	\$ (26,132)
16	V	21 Clerical and General Office		Claims Administration Services, LLC	0.00%	22,831	22,831
17	V	24 Travel and Seminar		Claims Administration Services, LLC	0.00%	1,316	1,316
18	V	25 Other Admin. Staff Transport.		Claims Administration Services, LLC	0.00%	690	690
19	V	26 Insurance-Prop./Liab./Malprac.		Claims Administration Services, LLC	0.00%	292	292
20	V	27 Mgmt. Allocation of Benefits		Claims Administration Services, LLC	0.00%	2,454	2,454
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 26,528			\$ 27,979	\$ * 1,451

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 Utilities	\$	Senior Living Services, Inc.	0.00%	\$ 421	\$	421	15
16	V	6 Maintenance	139,923	Senior Living Services, Inc.	0.00%	55,485		(84,438)	16
17	V	7 Mgmt. Allocation of Benefits		Senior Living Services, Inc.	0.00%	5,981		5,981	17
18	V	19 Professional Services		Senior Living Services, Inc.	0.00%	12		12	18
19	V	21 Clerical and General Office		Senior Living Services, Inc.	0.00%	1,029		1,029	19
20	V	24 Travel and Seminar		Senior Living Services, Inc.	0.00%	4,614		4,614	20
21	V	25 Other Admin. Staff Transport.		Senior Living Services, Inc.	0.00%	4,084		4,084	21
22	V	26 Insurance-Prop./Liab./Malprac.		Senior Living Services, Inc.	0.00%	1,204		1,204	22
23	V	30 Depreciation		Senior Living Services, Inc.	0.00%	1,657		1,657	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		\$ 139,923			\$ 74,487	\$ *	(65,436)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	19 Professional Services	\$	Bravo Holding Company	0.00%	\$ 236,614	\$ 236,614
16	V	20 Fees & Subscriptions		Bravo Holding Company	0.00%	89	89
17	V	21 Clerical and General Office		Bravo Holding Company	0.00%	1,209	1,209
18	V	24 Travel and Seminar		Bravo Holding Company	0.00%	397	397
19	V	25 Other Admin. Staff Transport.		Bravo Holding Company	0.00%	407	407
20	V	26 Insurance-Prop./Liab./Malprac.		Bravo Holding Company	0.00%	966	966
21	V	32 Interest	27,569	Bravo Holding Company	0.00%	25,436	(2,133)
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 27,569			\$ 265,118	\$ * 237,549

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Administrative	\$	Alton Real Estate, Inc.	0.00%	\$ 7,200	\$ 7,200
16	V	19 Professional Services		Alton Real Estate, Inc.	0.00%	8,820	8,820
17	V	21 Clerical and General Office		Alton Real Estate, Inc.	0.00%	4,327	4,327
18	V	26 Insurance-Prop./Liab./Malprac.		Alton Real Estate, Inc.	0.00%	11,062	11,062
19	V	30 Depreciation		Alton Real Estate, Inc.	0.00%	232,355	232,355
20	V	32 Interest	141	Alton Real Estate, Inc.	0.00%	288,531	288,390
21	V	33 Real Estate Taxes		Alton Real Estate, Inc.	0.00%	282,015	282,015
22	V	34 Rent-Facility and Grounds	1,210,208	Alton Real Estate, Inc.	0.00%		(1,210,208)
23	V	36 Mortgage Insurance		Alton Real Estate, Inc.	0.00%	36,472	36,472
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,210,349			\$ 870,782	\$ * (339,567)

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2			Bravo Care of East Peoria, Inc.	East Peoria, IL	Bravo Care of Wood		Supportive Living	2
3			Bravo Care of Edwardsville, Inc.	Edwardsville, IL	River, Inc.	Wood River, IL	Facility	3
4			Bravo Care of Elgin, Inc.	Elgin, IL	Bravo Nursing Home			4
5			Bravo Care of Galeburg, Inc.	Galesburg, IL	Services, Inc.	St. Louis, MO	Management Co.	5
6			Bravo Care of Inverness, Inc.	Inverness, IL	Bravo Holding			6
7			Bravo Care of Joliet, Inc.	Joliet, IL	Company, Inc.	St. Louis, MO	Holding Co.	7
8			Bravo Care of Moline, Inc.	Moline, IL	Senior Living		Building Services	8
9			Bravo Care of Northbrook, Inc.	Northbrook, IL	Services, Inc.	St. Louis, MO	Company	9
10			Bravo Care of Peoria, Inc.	Peoria, IL	Bravo Team		Human Resources	10
11			Bravo Care of Rockford, Inc.	Rockford, IL	Health, Inc.	St. Louis, MO	Company	11
12			Bravo Care of St. Charles, Inc.	St. Charles, IL	Claims Administration		Legal Services	12
13			Bravo Care of St. Louis, Inc.	St. Louis, MO	Services, LLC	St. Louis, MO		13
14					Alton Real Estate, Inc.	Alton, IL	Lessor	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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 07/01/2014 Ending: 06/30/2015

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	Mark Yampol	CEO	Administrative	0.00	54,928	4.97	9.94	Salary	6,062	L17, C7	1
2	Mark Yampol	CEO	Administrative	0.00	1,350,904	See Above	See Above	Consulting	149,096	L19, C7	2
3	Hillel Yampol	Owner	Administrative	0.00	43,354	4.97	9.94	Salary	4,784	L17, C7	3
4	Christene Rene Yampol	Owner	Administrative	0.00	64,852	4.97	9.94	Salary	7,158	L17, C7	4
5											5
6	See Attached Schedule 7A										6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 167,100		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 Ctr of Alton

0049288

Report Period Beginning:

07/01/2014

Ending: 6/30/2015

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 Bravo Nursing Home Services
 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	470,290	14	11,239	11,239	46,746	\$ 1,117	1
2	6	Maintenance	470,290	14	397		46,746	39	2
3	7	Mgmt. Allocation of Benefits	470,290	14	1,193		46,746	119	3
4	10	Nursing & Medical Records	470,290	14	562,016	562,016	46,746	55,863	4
5	15	Mgmt. Allocation of Benefits	470,290	14	59,699		46,746	5,934	5
6	17	Administrative	470,290	14	204,253	204,253	46,746	20,302	6
7	19	Professional Services	470,290	14	1,579		46,746	157	7
8	20	Dues, Fees, Subs & Promotions	470,290	14	786		46,746	78	8
9	21	Clerical and General Office	470,290	14	679,056	662,076	46,746	67,497	9
10	24	Travel and Seminar	470,290	14	30,438		46,746	3,026	10
11	25	Other Admin. Staff Transport.	470,290	14	26,889		46,746	2,673	11
12	26	Insurance-Prop./Liab./Malprac.	470,290	14	2,943		46,746	292	12
13	27	Mgmt. Allocation of Benefits	470,290	14	92,023		46,746	9,147	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				\$ 1,672,511	\$ 1,439,584		\$ 166,244	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton

0049288

Report Period Beginning:

07/01/2014

Ending: 6/30/2015

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	470,290	14	51,283	51,283	46,746	\$ 5,097	1
2	2	Food	470,290	14	13		46,746	1	2
3	5	Utilities	470,290	14	2,032		46,746	202	3
4	6	Maintenance	470,290	14	15,554		46,746	1,546	4
5	7	Mgmt. Allocation of Benefits	470,290	14	5,409		46,746	538	5
6	10	Nursing and Medical Records	470,290	14	140,839	140,839	46,746	13,999	6
7	15	Mgmt. Allocation of Benefits	470,290	14	14,860		46,746	1,477	7
8	17	Administrative	470,290	14	606,045	606,045	46,746	60,240	8
9	19	Professional Services	470,290	14	107,816		46,746	10,717	9
10	20	Dues, Fees, Subs & Promotions	470,290	14	100,942		46,746	10,033	10
11	21	Clerical and General Office	470,290	14	2,233,257	1,697,067	46,746	221,975	11
12	24	Travel and Seminar	470,290	14	47,164		46,746	4,688	12
13	25	Other Admin. Staff Transport.	470,290	14	26,845		46,746	2,668	13
14	26	Insurance-Prop./Liab./Malprac.	470,290	14	54,274		46,746	5,395	14
15	27	Mgmt. Allocation of Benefits	470,290	14	243,011		46,746	24,155	15
16	30	Depreciation	470,290	14	227,745		46,746	22,637	16
17	32	Interest	470,290	14	181,530		46,746	18,044	17
18	34	Rent-Facility and Grounds	470,290	14	169,173		46,746	16,815	18
19	35	Rent-Equipment & Vehicles	470,290	14	30,003		46,746	2,982	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 4,257,795	\$ 2,495,234		\$ 423,209	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton

0049288

Report Period Beginning:

07/01/2014

Ending: 6/30/2015

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 Claims Administration Services, LLC
 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	19	Professional Services	Weighted Census	470,290	14	3,980	46,746	\$ 396	1
2	21	Clerical and General Office	Weighted Census	470,290	14	229,689	46,746	22,831	2
3	24	Travel and Seminar	Weighted Census	470,290	14	13,239	46,746	1,316	3
4	25	Other Admin. Staff Transport.	Weighted Census	470,290	14	6,938	46,746	690	4
5	26	Insurance-Prop./Liab./Malprac.	Weighted Census	470,290	14	2,943	46,746	292	5
6	27	Mgmt. Allocation of Benefits	Weighted Census	470,290	14	24,684	46,746	2,454	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 281,473	\$ 226,926	\$ 27,979	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton

0049288

Report Period Beginning:

07/01/2014

Ending: 6/30/2015

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 Senior Living 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	5	Utilities	Weighted Census	470,290	14	4,237	46,746	\$ 421	1
2	6	Maintenance	Weighted Census/Direct Exp	470,290	14	513,005	471,253	55,485	2
3	7	Mgmt. Allocation of Benefits	Weighted Census	470,290	14	60,169	46,746	5,981	3
4	19	Professional Services	Weighted Census	470,290	14	123	46,746	12	4
5	21	Clerical and General Office	Weighted Census	470,290	14	10,353	46,746	1,029	5
6	24	Travel and Seminar	Weighted Census	470,290	14	46,417	46,746	4,614	6
7	25	Other Admin. Staff Transport.	Weighted Census	470,290	14	41,082	46,746	4,084	7
8	26	Insurance-Prop./Liab./Malprac.	Weighted Census	470,290	14	12,112	46,746	1,204	8
9	30	Depreciation	Weighted Census	470,290	14	16,668	46,746	1,657	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 704,166	\$ 471,253	\$ 74,487	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton

0049288

Report Period Beginning: 07/01/2014

Ending: 6/30/2015

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 Bravo Holding Company
 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	19	Professional Services	Weighted Census	470,290	14	2,380,463	46,746	\$ 236,614	1
2	20	Fees & Subscriptions	Weighted Census	470,290	14	901	46,746	89	2
3	21	Clerical and General Office	Weighted Census	470,290	14	12,160	46,746	1,209	3
4	24	Travel and Seminar	Weighted Census	470,290	14	3,989	46,746	397	4
5	25	Other Admin. Staff Transport.	Weighted Census	470,290	14	4,094	46,746	407	5
6	26	Insurance-Prop./Liab./Malprac.	Weighted Census	470,290	14	9,723	46,746	966	6
7	32	Interest	Weighted Census	470,290	14	255,901	46,746	25,436	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 2,667,231	\$	\$ 265,118	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	Name of Lender	2		3	4	5	6		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	Berkadia		X	Mortgage	\$92,147.48	6/1/02	\$ 16,150,000	\$ 15,164,951	6/2035	0.0369	\$ 281,175	1					
2												2					
3												3					
4												4					
5												5					
Working Capital																	
6	MidCap (Thru Allocation of		X	Revolving Line of Credit		8/1/09			12/31/15	5.0000	43,374	6					
7	Bravo Holding Co.)											7					
8												8					
9	TOTAL Facility Related				\$92,147.48		\$ 16,150,000	\$ 15,164,951			\$ 324,549	9					
B. Non-Facility Related*																	
10							Less: Interest Income Offset				(4,099)	10					
11							Amortization Expense				7,356	11					
12							Allocated from Mgmt Co's				43,480	12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$ 46,737	14					
15	TOTALS (line 9+line14)						\$ 16,150,000	\$ 15,164,951			\$ 371,286	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 36,472 Line # 36

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

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

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

(See instructions.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.													
1. Real Estate Tax accrual used on 2014 report.				\$	245,767										
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.)	See Below			\$	169,255										
3. Under or (over) accrual (line 2 minus line 1).				\$	(76,512)										
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	358,527										
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.)				\$											
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.)				\$	* 22,627										
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	304,642										
Real Estate Tax History:															
Real Estate Tax Bill for Calendar Year:	2010	165,282	8	<table border="1" style="width: 100%;"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2014 \$</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2014 \$	14	PLUS APPEAL COST FROM LINE 5 \$	15	LESS REFUND FROM LINE 6 \$	16	AMOUNT TO USE FOR RATE CALCULATION \$
FOR BHF USE ONLY															
13	FROM R. E. TAX STATEMENT FOR 2014 \$														
14	PLUS APPEAL COST FROM LINE 5 \$														
15	LESS REFUND FROM LINE 6 \$														
16	AMOUNT TO USE FOR RATE CALCULATION \$														
Taxes Paid-2013	2011	140,587	9												
Taxes Paid-2014	2012	142,692	10												
Total Taxes Paid	2013	144,995	11												
	2014	242,037	12												
<u>Accrual based on prior year tax bill.</u>															
*This is a reversal of an accrual of a refund from prior year.															

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

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

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

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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 Ctr of Alton

0049288 Report Period Beginning:

07/01/2014 Ending:

06/30/2015

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 58,176 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

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).

None

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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing Home</u>	<u>58,679</u>	<u>1988</u>	<u>\$ 277,647</u>	1
2	<u>60 Bed Addition</u>	<u>19,479</u>	<u>1998</u>		2
3	TOTALS	78,158		\$ 277,647	3

SEE ACCOUNTANTS' COMPILATION REPORT

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	120	1989	1989	\$ 3,723,349	\$	40	\$ 96,285	\$ 96,285	\$ 2,511,852	4
5	60	1998	1998	2,613,133		40	70,292	70,292	1,230,015	5
6										6
7										7
8										8
Improvement Type**										
9	Building Improvements - Real Estate Entity									9
10										10
11	Walk-in Cooler		1989	5,438		10			5,438	11
12	Sinks		1989	3,528		10			3,528	12
13	Exhaust Hood		1989	4,609		10			4,609	13
14	Fire System		1989	1,198		10			1,198	14
15	Sign		1989	5,178		10			5,178	15
16	Telephone System		1989	7,836		10			7,836	16
17	Cubicle Curtain Track		1989	8,673		10			8,673	17
18	10 Basboard Heaters		1989	2,106		10			2,106	18
19	Generator		1989	14,857		10			14,857	19
20	Carpet		1989	9,170		10			9,170	20
21	Heating and A/C Modification		1990	2,786		10			2,786	21
22	Fence		1990	3,627		25	145	145	3,591	22
23	Service Door		1991	3,150		10			3,150	23
24	Lawn Sprinkler		1992	14,401		25	576	576	13,105	24
25	General Site Work		1992	27,500		25	1,100	1,100	25,025	25
26	Wallpaper		2002	7,903		10			7,903	26
27	Shingle Roof Replacement		2004	85,902		40	2,148	2,148	23,087	27
28	Water Heater		2004	3,100		10	77	77	3,100	28
29	Water Heater		2005	2,789		10	279	279	2,719	29
30	Parking Lot Improvements		2006	5,865		25	235	235	2,210	30
31	Patient Room Sinks		2006	5,415		10	541	541	5,008	31
32	Cooling Tower		2006	24,532		10	2,453	2,453	22,896	32
33	Heat Pumps		2006	13,231		10	1,323	1,323	12,349	33
34	Satellite System		2006	9,002		10	900	900	8,401	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 Ctr of Alton

0049288

Report Period Beginning:

07/01/2014

Ending:

06/30/2015

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	<u>Building Improvements - Real Estate Entity, continued</u>		\$	\$		\$	\$	\$	37
38									38
39	<u>Boiler</u>	2008	27,437		10	2,744	2,744	18,063	39
40	<u>Sidewalks</u>	2008	1,498		25	60	60	409	40
41	<u>Parking Lot Improvements</u>	2009	5,385		25	215	215	1,382	41
42	<u>Shower Tile</u>	2009	5,779		10	578	578	3,371	42
43	<u>Mcquay Heat Pumps</u>	2009	37,963		10	3,796	3,796	21,512	43
44	<u>Boiler</u>	2009	4,109		10	411	411	2,431	44
45	<u>Sidewalk</u>	2010	2,725		25	109	109	581	45
46	<u>Overlay Parking Lot</u>	2010	53,680		25	2,147	2,147	10,199	46
47	<u>Sprinkler System</u>	2010	7,996		10	800	800	3,665	47
48	<u>Flooring - Dining Room</u>	2010	8,255		40	206	206	1,014	48
49	<u>Painting & Wallcovering - Dining Room</u>	2010	11,552		40	289	289	1,420	49
50	<u>Sprinkler System</u>	2012	21,945		40	549	549	1,555	50
51	<u>Replaced Backflows</u>	2013	7,507		40	188	188	438	51
52	<u>Sprinkler System</u>	2013	21,885		40	547	547	1,202	52
53	<u>Interior and Exterior Doors</u>	2013	4,961		40	124	124	269	53
54	<u>Water Heater</u>	2013	3,583		40	90	90	195	54
55	<u>Water Treatment</u>	2013	3,089		40	77	77	167	55
56	<u>Cooling Tower</u>	2013	3,658		10	366	366	823	56
57	<u>Window Panes and Screens</u>	2013	3,596		40	90	90	187	57
58	<u>Interior and Exterior Doors</u>	2013	4,960		40	114	114	228	58
59	<u>Sprinkler Work</u>	2014	7,382		40	137	137	165	59
60	<u>Firestopping</u>	2014	4,455		40	28	28	56	60
61	<u>Doors</u>	2014	3,933		10	55	55	110	61
62	<u>HVAC Work</u>	2014	45,798		10	2,290	2,290	4,580	62
63	<u>Hot Water Heater</u>	2014	6,047		10	158	158	316	63
64	<u>Hot Water Tank</u>	2014	13,925		10	348	348	696	64
65	<u>New Boilers (2)</u>	2014	51,208		40	1,000	1,000	1,000	65
66	<u>Boiler/Plumbing Repair</u>	2014	11,128		40	185	185	185	66
67	<u>Seal Coating</u>	2014	5,495		25	183	183	183	67
68	<u>Replace Concrete Sidewalk at 700 Wing Entrance</u>	2014	2,995		25	90	90	90	68
69	<u>Cooling Tower</u>	2014	30,600		22	1,361	1,361	1,361	69
70	TOTAL (lines 4 thru 69)		\$ 7,032,807	\$		\$ 195,689	\$ 195,689	\$ 4,017,643	70

SEE ACCOUNTANTS' COMPILATION REPORT

**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 12A, Carried Forward		\$ 7,032,807	\$		\$ 195,689	\$ 195,689	\$ 4,017,643	1
2									2
3	Building Improvements - Real Estate Entity, continued								3
4									4
5	Replaced Water Source Heat Pump-Social Service Office	2014	2,860		10	286	286	286	5
6	Replaced Water Boiler-Main Building	2014	2,829		10	165	165	165	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,038,496	\$		\$ 196,140	\$ 196,140	\$ 4,018,094	34

SEE ACCOUNTANTS' COMPILATION REPORT

**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 12B, Carried Forward		\$ 7,038,496	\$		\$ 196,140	\$ 196,140	\$ 4,018,094	1
2									2
3	Leasehold Improvements - Operating Entity								3
4									4
5	Wallpaper & Chair Rail- Hallways	2012	4,070	407	10	407		1,221	5
6	Wallpaper-Accent Walls in Resident Rooms	2014	18,900	2,700	7	2,700		4,050	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,061,466	\$ 3,107		\$ 199,247	\$ 196,140	\$ 4,023,365	34

SEE ACCOUNTANTS' COMPILATION REPORT

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

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	\$ 77,209	\$ 15,442	\$ 15,442	\$	5-10	\$ 32,833	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	Allocated from Mgmt Co/Real Estate Entity	1,624,132		60,509	60,509	10	1,399,469	74
75	TOTALS	\$ 1,701,341	\$ 15,442	\$ 75,951	\$ 60,509		\$ 1,432,302	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,040,454	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 18,549	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 275,198	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 256,649	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,455,667	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		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

Facility Name & ID Number Rosewood Care Ctr of Alton

0049288

Report Period Beginning: 07/01/2014

Ending: 06/30/2015

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	Allocated from Mgmt Co's				16,815			6
7	TOTAL				\$ 16,815			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.	<u>/2016</u>	\$ _____
-----	--------------	----------

13.	<u>/2017</u>	\$ _____
-----	--------------	----------

14.	<u>/2018</u>	\$ _____
-----	--------------	----------

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

This amount was calculated by dividing the total amount to be amortized

by the length of the lease N/A.

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: \$ 19,717 Description: Offsite Storage - \$1,968, Medical Equipment - \$14,767, Home Office Allocation -\$2,982

(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	<u>N/A</u>		\$	\$	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.

SEE ACCOUNTANTS' COMPILATION REPORT

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.
- SEE ACCOUNTANTS' COMPILATION REPORT

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

	Service	1 Schedule V Line & Column Reference	2 Staff		3		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost						
1	Licensed Occupational Therapist	10A(3)	hrs	\$	7,530	\$ 331,332				7,530	\$ 331,332	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,831	116,067				2,831	116,067	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		10,051	402,036	1,258			10,051	403,294	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39(2)	# of prescrpts				269,520				269,520	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify):											13
14	TOTAL			\$	20,412	\$ 849,435	\$ 270,778			20,412	\$ 1,120,213	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

Facility Name & ID Number Rosewood Care Ctr of Alton# 0049288Report Period Beginning: 07/01/2014Ending: 06/30/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2015 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 1,169	\$ 1,169	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>315,000</u>)	1,506,230	1,506,230	3
4	Supply Inventory (priced at <u>Cost</u>)	5,466	5,466	4
5	Short-Term Investments			5
6	Prepaid Insurance	38,787	43,422	6
7	Other Prepaid Expenses	3,673	3,673	7
8	Accounts Receivable (owners or related parties)	108,549	108,549	8
9	Other(specify): <u>Insurance Deductible AR</u>	5,109	5,709	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,668,983	\$ 1,674,218	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		277,647	13
14	Buildings, at Historical Cost		6,398,818	14
15	Leasehold Improvements, at Historical Cost	22,970	662,648	15
16	Equipment, at Historical Cost	77,209	1,701,341	16
17	Accumulated Depreciation (book methods)	(38,104)	(5,455,667)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		236,875	21
22	Other Long-Term Assets (spec <u>Loan Fees</u>)		226,191	22
23	Other(specify): <u>Deposits</u>	2,700	2,700	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 64,775	\$ 4,050,553	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,733,758	\$ 5,724,771	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 969,495	\$ 952,438	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	207,340	207,340	30
31	Accrued Taxes Payable (excluding real estate taxes)	52,891	52,891	31
32	Accrued Real Estate Taxes(Sch.IX-B)		358,527	32
33	Accrued Interest Payable		1,364	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	14,853	42,213	35
Other Current Liabilities(specify):				
36	<u>Accrued Expenses</u>	700,794	715,394	36
37	<u>Accrued Rent</u>	999,360		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,944,733	\$ 2,330,167	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		15,164,951	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)	\$	\$ 15,164,951	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,944,733	\$ 17,495,118	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,210,975)	\$ (11,770,347)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,733,758	\$ 5,724,771	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,551,661)	1
2	Restatements (describe):		2
3	Post closing adjustments	65,299	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,486,362)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	275,387	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 275,387	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)	\$ (1,210,975)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 11,842,139	1
2	Discounts and Allowances for all Levels	(1,953,791)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,888,348	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	356,914	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 356,914	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	3,000	13
14	Non-Patient Meals	2,311	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	40,360	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 45,671	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,958	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,958	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached Schedule 19A	6,338	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 6,338	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,301,229	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,622,598	31
32	Health Care	4,514,423	32
33	General Administration	1,715,605	33
B. Capital Expense			
34	Ownership	1,339,062	34
C. Ancillary Expense			
35	Special Cost Centers	489,714	35
36	Provider Participation Fee	344,440	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,025,842	40
41	Income before Income Taxes (line 30 minus line 40)**	275,387	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 275,387	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,201,668	44
45	Private Pay - Net Inpatient Revenue	4,369,919	45
46	Medicare - Net Inpatient Revenue	2,713,621	46
47	Other-(specify) <u>Insurance/Managed Care</u>	603,140	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,888,348	49

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

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Rosewood Care Ctr of Alton

Period Beginning 07/01/2014
Period End 06/30/2015

Schedule 19A

Other Revenue:

Vending Income	1,086
Vendor Discount	5,042
Miscellaneous	210

Total Other Revenue	<u>6,338</u>
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Facility Name & ID Number Rosewood Care Ctr of Alton

0049288

Report Period Beginning: 07/01/2014

Ending: 06/30/2015

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,215	2,501	\$ 90,559	\$ 36.21	1
2	Assistant Director of Nursing	2,160	2,389	75,242	31.50	2
3	Registered Nurses	25,718	27,411	654,528	23.88	3
4	Licensed Practical Nurses	34,754	37,410	721,406	19.28	4
5	CNAs & Orderlies	126,123	134,193	1,309,870	9.76	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,229	3,485	38,090	10.93	8
9	Activity Director	2,160	2,426	36,072	14.87	9
10	Activity Assistants	4,166	4,451	45,423	10.21	10
11	Social Service Workers	4,274	4,629	52,278	11.29	11
12	Dietician					12
13	Food Service Supervisor	2,158	2,407	52,384	21.76	13
14	Head Cook					14
15	Cook Helpers/Assistants	23,345	24,677	215,681	8.74	15
16	Dishwashers					16
17	Maintenance Workers	2,342	2,553	37,443	14.67	17
18	Housekeepers	1,824	3,090	31,092	10.06	18
19	Laundry	726	1,179	11,542	9.79	19
20	Administrator	2,128	2,264	73,695	32.55	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,062	8,557	80,383	9.39	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	3,784	4,391	51,758	11.79	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Sch 20A</u>	15,369	16,717	345,483	20.67	33
34	TOTAL (lines 1 - 33)	264,537	284,730	\$ 3,922,929 *	\$ 13.78	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	Monthly	\$ 8,256	L1, C3	35
36	Medical Director	Monthly	22,250	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,944	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	2,400	L11, C3	44
45	Social Service Consultant	Monthly	2,400	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 44,250		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$		50
51	Licensed Practical Nurses	16	518	L10, C3	51
52	Certified Nurse Assistants/Aides	216	4,536	L10, C3	52
53	TOTAL (lines 50 - 52)	232	\$ 5,054		53

SEE ACCOUNTANTS' COMPILATION REPORT

Rosewood Care Ctr of Alton

Period Beginning 07/01/2014
Period End 06/30/2015

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Nurse	2,225	2,425	67,944	28.02
Case Manager	3,755	4,146	87,331	21.06
Rehabilitation Nurse	3,195	3,375	77,451	22.95
Ward Clerk	2,060	2,256	47,233	20.94
Marketing	4,134	4,515	65,524	14.51
TOTAL	<u>15,369</u>	<u>16,717</u>	<u>345,483</u>	

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	
Kim Cornell	Administrator	0	\$ 73,695	Workers' Compensation Insurance	\$ 112,557	IDPH License Fee	\$ 3,980	
				Unemployment Compensation Insurance	73,014	Advertising: Employee Recruitment	896	
				FICA Taxes	291,220	Health Care Worker Background Check		
				Employee Health Insurance	98,642	(Indicate # of checks performed <u>351</u>)	4,768	
				Employee Meals		<u>Patient Background Checks</u>		
				Illinois Municipal Retirement Fund (IMRF)*				
				<u>Employee Relations</u>	1,536	<u>Misc. Dues/Subscriptions/Fees</u>	1,327	
				<u>Employee Uniforms</u>	1,304	<u>IHCA Dues</u>	5,892	
				<u>Employee Physicals</u>	2,636	<u>Misc. Licenses</u>	1,221	
				<u>Employee Drug Tests</u>	680	<u>Home Office Allocation</u>	10,200	
				<u>401K Expense</u>	1,804	Less: <u>Public Relations Expense</u>	(612)	
						<u>Non-allowable advertising</u>	()	
						<u>Yellow page advertising</u>	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)						TOTAL (agree to Sch. V, line 20, col. 8)		
					\$ 583,393	\$ 27,672		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
Mgmt Fees-Bravo Nursing Home Svc-See Pg 6, Elim on P 3, C 7				N/A			Out-of-State Travel	
\$ 138,000							\$	
Mgmt Fees-Midwest Admin Svc-See Pg 6, Elim on P 3, C 7								
299,605								
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			In-State Travel	
\$ 437,605							Home Office Allocation	
							14,041	
							Seminar Expense	
							365	
							Entertainment Expense	
							()	
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	
							\$ 14,406	
C. Professional Services								
Vendor/Payee								
Type								
Amount								
Hochschild, Bloom & Company								
Accountant/Consultant								
3,120								
WestLaw								
Computer Consulting								
2,330								
Odessa Healthcare								
Consultant								
112,955								
Claims Administration Services, Inc.								
Related Party Legal Fees								
26,528								
Daniel Maher								
Legal Fees								
6,385								
Hamlin & Burton Liability Manager								
Insurance Consultant								
(1,000)								
Eldercare Decisions, Inc.								
Legal Fees								
8,361								
Aequitas								
Arbitration Fee								
1,121								
Becker, Paulson, Horner and Thomp								
Legal Fees								
10,671								
Various								
Various below \$200								
389								
Various								
Deposition/Witness/Court Costs								
9,584								
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)				TOTAL				
\$ 180,444								

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3	N/A											
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton

0049288

Report Period Beginning: 07/01/2014

Ending: 06/30/2015

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. 5,892 IHCA
- (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
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 83,935 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. \$ 344,440
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.

SEE ACCOUNTANTS' COMPILATION REPORT

- (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. \$ 3,397
- (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
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.