

Facility Name & ID Number Rosewood Care Ctr Northbrook

0049783 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	147	Skilled (SNF)	147	53,655	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	147	TOTALS	147	53,655	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	38,970	3,496	3,680	46,146	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	38,970	3,496	3,680	46,146	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.01%

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 1/1/2009

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

YES

Date 1/1/2009

NO

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

YES

NO

If YES, enter number of beds certified 147 and days of care provided 3,390

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	290,433	24,256	12,425	327,114		327,114	6,135	333,249		1
2	Food Purchase		283,677		283,677		283,677	(5,546)	278,131		2
3	Housekeeping	32,779	13,052	229,138	274,969		274,969		274,969		3
4	Laundry	3,080	7,950	152,759	163,789		163,789		163,789		4
5	Heat and Other Utilities			203,689	203,689		203,689	615	204,304		5
6	Maintenance	78,003	8,225	198,672	284,900		284,900	(18,813)	266,087		6
7	Other (specify):* Allocated HO Benefits							6,552	6,552		7
8	TOTAL General Services	404,295	337,160	796,683	1,538,138		1,538,138	(11,057)	1,527,081		8
	B. Health Care and Programs										
9	Medical Director			11,439	11,439		11,439		11,439		9
10	Nursing and Medical Records	3,216,653	196,916	9,801	3,423,370		3,423,370	68,965	3,492,335		10
10a	Therapy		860	1,383,162	1,384,022		1,384,022		1,384,022		10a
11	Activities	58,220	3,999	2,448	64,667		64,667		64,667		11
12	Social Services	64,737		1,722	66,459		66,459		66,459		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Allocated HO Benefits							7,316	7,316		15
16	TOTAL Health Care and Programs	3,339,610	201,775	1,408,572	4,949,957		4,949,957	76,281	5,026,238		16
	C. General Administration										
17	Administrative	117,180		379,447	496,627		496,627	(299,938)	196,689		17
18	Directors Fees										18
19	Professional Services			134,824	134,824		134,824	230,329	365,153		19
20	Dues, Fees, Subscriptions & Promotions			10,757	10,757		10,757	8,195	18,952		20
21	Clerical & General Office Expenses	109,178	19,762	172,348	301,288		301,288	244,868	546,156		21
22	Employee Benefits & Payroll Taxes			513,273	513,273		513,273		513,273		22
23	Inservice Training & Education										23
24	Travel and Seminar			370	370		370	13,860	14,230		24
25	Other Admin. Staff Transportation			5,304	5,304		5,304	5,092	10,396		25
26	Insurance-Prop.Liab.Malpractice			69,647	69,647		69,647	18,502	88,149		26
27	Other (specify):* Allocated HO Benefits							35,297	35,297		27
28	TOTAL General Administration	226,358	19,762	1,285,970	1,532,090		1,532,090	256,205	1,788,295		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,970,263	558,697	3,491,225	8,020,185		8,020,185	321,429	8,341,614		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.

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			12,843	12,843	12,843	183,685	196,528				30
31	Amortization of Pre-Op. & Org.											31
32	Interest			316,691	316,691	316,691	180,568	497,259				32
33	Real Estate Taxes						399,695	399,695				33
34	Rent-Facility & Grounds			1,738,300	1,738,300	1,738,300	(1,721,700)	16,600				34
35	Rent-Equipment & Vehicles			26,765	26,765	26,765	2,944	29,709				35
36	Other (specify):* Mortgage Ins.						32,178	32,178				36
37	TOTAL Ownership			2,094,599	2,094,599	2,094,599	(922,630)	1,171,969				37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		107,103		107,103	107,103		107,103				39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			342,191	342,191	342,191		342,191				42
43	Other (specify):* See Att Sch 4A	96,567		871,296	967,863	967,863	(955,314)	12,549				43
44	TOTAL Special Cost Centers	96,567	107,103	1,213,487	1,417,157	1,417,157	(955,314)	461,843				44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,066,830	665,800	6,799,311	11,531,941	11,531,941	(1,556,515)	9,975,426				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 Northbrook

Period Beginning 07/01/2014

Period End 06/30/2015

Schedule 4A

V. Cost Center Expenses

		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
	Ancillary Expense										
	E. Special Cost Centers										
43	Other (specify):*				0		0		0		
	Laboratory/OP Expenses			4,837	4,837		4,837		4,837		
	Radiology Expenses			7,712	7,712		7,712		7,712		
	Non-Allowable Expenses	96,567		858,747	955,314		955,314	(955,314)	0		
					0		0		0		
					0		0		0		
	TOTAL Other Special Cost Centers	96,567	0	871,296	967,863	0	967,863	(955,314)	12,549		

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	(265)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,191)	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	(170,067)	30		9
10	Interest and Other Investment Income	(105)	32		10
11	Discounts, Allowances, Rebates & Refunds	(5,282)	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	(560)	20		17
18	Fines and Penalties	(11,055)	43		18
19	Entertainment	(176)	43		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(670)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(832,789)	43		24
25	Fund Raising, Advertising and Promotional	(7,819)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(717)	43		28
29	Other-Attach Schedule See Page 5A	(113,898)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,149,594)		\$	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)	(406,921)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (406,921)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,556,515)		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

BHF USE ONLY					
48		49		50	51
					52

Rosewood Care Ctr Northbrook

ID# 0049783

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	\$ (96,567)	43	1
2	Eliminate Lobbying & PAC Dues	(1,615)	20	2
3	Miscellaneous Income Offset	(45)	21	3
4	Management Fee-Real Estate Entity	(7,200)	17	4
5	Mileage Reimbursement Related to Marketing	(5,295)	25	5
6	Disallow Late Fees on Real Estate Taxes	(3,176)	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
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		(113,898)	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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	<u>1 Dietary</u>	\$	<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	\$ <u>1,103</u>	\$ <u>1,103</u>	1
2	V	<u>6 Maintenance</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>39</u>	<u>39</u>	2
3	V	<u>7 Mgmt. Allocation of Benefits</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>117</u>	<u>117</u>	3
4	V	<u>10 Nursing & Medical Records</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>55,146</u>	<u>55,146</u>	4
5	V	<u>15 Mgmt. Allocation of Benefits</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>5,858</u>	<u>5,858</u>	5
6	V	<u>17 Administrative</u>	<u>138,000</u>	<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>20,042</u>	<u>(117,958)</u>	6
7	V	<u>19 Professional Services</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>155</u>	<u>155</u>	7
8	V	<u>20 Dues, Fees, Subs & Promotions</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>77</u>	<u>77</u>	8
9	V	<u>21 Clerical and General Office</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>66,630</u>	<u>66,630</u>	9
10	V	<u>24 Travel and Seminar</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>2,987</u>	<u>2,987</u>	10
11	V	<u>25 Other Admin. Staff Transport.</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>2,639</u>	<u>2,639</u>	11
12	V	<u>26 Insurance-Prop./Liab./Malprac.</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>289</u>	<u>289</u>	12
13	V	<u>27 Mgmt. Allocation of Benefits</u>		<u>Bravo Nursing Home Services, Inc.</u>	<u>0.00%</u>	<u>9,030</u>	<u>9,030</u>	13
14	Total		\$ <u>138,000</u>			\$ <u>164,112</u>	\$ * <u>26,112</u>	14

* 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%	\$ 5,032	\$	5,032	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%	199		199	17
18	V	<u>6</u> Maintenance		Midwest Administrative Services, Inc.	0.00%	1,526		1,526	18
19	V	<u>7</u> Mgmt. Allocation of Benefits		Midwest Administrative Services, Inc.	0.00%	531		531	19
20	V	<u>10</u> Nursing and Medical Records		Midwest Administrative Services, Inc.	0.00%	13,819		13,819	20
21	V	<u>15</u> Mgmt. Allocation of Benefits		Midwest Administrative Services, Inc.	0.00%	1,458		1,458	21
22	V	<u>17</u> Administrative	241,447	Midwest Administrative Services, Inc.	0.00%	59,467		(181,980)	22
23	V	<u>19</u> Professional Services		Midwest Administrative Services, Inc.	0.00%	10,579		10,579	23
24	V	<u>20</u> Dues, Fees, Subs & Promotions		Midwest Administrative Services, Inc.	0.00%	9,905		9,905	24
25	V	<u>21</u> Clerical and General Office	74,856	Midwest Administrative Services, Inc.	0.00%	219,132		144,276	25
26	V	<u>24</u> Travel and Seminar		Midwest Administrative Services, Inc.	0.00%	4,628		4,628	26
27	V	<u>25</u> Other Admin. Staff Transport.		Midwest Administrative Services, Inc.	0.00%	2,634		2,634	27
28	V	<u>26</u> Insurance-Prop./Liab./Malprac.		Midwest Administrative Services, Inc.	0.00%	5,325		5,325	28
29	V	<u>27</u> Mgmt. Allocation of Benefits		Midwest Administrative Services, Inc.	0.00%	23,845		23,845	29
30	V	<u>30</u> Depreciation		Midwest Administrative Services, Inc.	0.00%	22,347		22,347	30
31	V	<u>32</u> Interest		Midwest Administrative Services, Inc.	0.00%	17,812		17,812	31
32	V	<u>34</u> Rent-Facility and Grounds		Midwest Administrative Services, Inc.	0.00%	16,600		16,600	32
33	V	<u>35</u> Rent-Equipment & Vehicles		Midwest Administrative Services, Inc.	0.00%	2,944		2,944	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 316,303			\$ 417,784	\$ *	101,481	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	\$ 21,340	Claims Administration Services, LLC	0.00%	\$ 390	\$ (20,950)
16	V	21 Clerical and General Office		Claims Administration Services, LLC	0.00%	22,538	22,538
17	V	24 Travel and Seminar		Claims Administration Services, LLC	0.00%	1,299	1,299
18	V	25 Other Admin. Staff Transport.		Claims Administration Services, LLC	0.00%	681	681
19	V	26 Insurance-Prop./Liab./Malprac.		Claims Administration Services, LLC	0.00%	289	289
20	V	27 Mgmt. Allocation of Benefits		Claims Administration Services, LLC	0.00%	2,422	2,422
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		\$ 21,340			\$ 27,619	\$ * 6,279

* 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%	\$ 416	\$	416	15
16	V	6 Maintenance	69,876	Senior Living Services, Inc.	0.00%	49,498		(20,378)	16
17	V	7 Mgmt. Allocation of Benefits		Senior Living Services, Inc.	0.00%	5,904		5,904	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%	1,016		1,016	19
20	V	24 Travel and Seminar		Senior Living Services, Inc.	0.00%	4,554		4,554	20
21	V	25 Other Admin. Staff Transport.		Senior Living Services, Inc.	0.00%	4,031		4,031	21
22	V	26 Insurance-Prop./Liab./Malprac.		Senior Living Services, Inc.	0.00%	1,189		1,189	22
23	V	30 Depreciation		Senior Living Services, Inc.	0.00%	1,635		1,635	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		\$ 69,876			\$ 68,255	\$ *	(1,621)	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%	\$ 233,577	\$ 233,577
16	V	20 Fees & Subscriptions		Bravo Holding Company	0.00%	88	88
17	V	21 Clerical and General Office		Bravo Holding Company	0.00%	1,193	1,193
18	V	24 Travel and Seminar		Bravo Holding Company	0.00%	392	392
19	V	25 Other Admin. Staff Transport.		Bravo Holding Company	0.00%	402	402
20	V	26 Insurance-Prop./Liab./Malprac.		Bravo Holding Company	0.00%	954	954
21	V	32 Interest	248,506	Bravo Holding Company	0.00%	25,110	(223,396)
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		\$ 248,506			\$ 261,716	\$ * 13,210

* 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	\$	Northbrook Real Estate, LLC	0.00%	\$ 7,200	\$ 7,200
16	V	19 Professional Services		Northbrook Real Estate, LLC	0.00%	7,626	7,626
17	V	20 Dues & Subscriptions		Northbrook Real Estate, LLC	0.00%	300	300
18	V	21 Clerical and General Office		Northbrook Real Estate, LLC	0.00%	9,260	9,260
19	V	26 Insurance-Prop./Liab./Malprac.		Northbrook Real Estate, LLC	0.00%	10,456	10,456
20	V	30 Depreciation		Northbrook Real Estate, LLC	0.00%	329,770	329,770
21	V	32 Interest	24	Northbrook Real Estate, LLC	0.00%	386,281	386,257
22	V	33 Real Estate Taxes		Northbrook Real Estate, LLC	0.00%	402,871	402,871
23	V	34 Rent-Facility and Grounds	1,738,300	Northbrook Real Estate, LLC	0.00%		(1,738,300)
24	V	36 Mortgage Insurance		Northbrook Real Estate, LLC	0.00%	32,178	32,178
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		\$ 1,738,324			\$ 1,185,942	\$ * (552,382)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Rosewood Care Ctr Northbrook

0049783

Report Period Beginning:

07/01/2014

Ending:

06/30/2015

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 Alton, Inc.	Alton, IL	Bravo Care of Wood		Supportive Living	2
3			Bravo Care of East Peoria, Inc.	East Peoria, IL	River, Inc.	Wood River, IL	Facility	3
4			Bravo Care of Edwardsville, Inc.	Edwardsville, IL	Bravo Nursing Home			4
5			Bravo Care of Elgin, Inc.	Elgin, IL	Services, Inc.	St. Louis, MO	Management Co.	5
6			Bravo Care of Galeburg, Inc.	Galesburg, IL	Bravo Holding			6
7			Bravo Care of Inverness, Inc.	Inverness, IL	Company, Inc.	St. Louis, MO	Holding Co.	7
8			Bravo Care of Joliet, Inc.	Joliet, IL	Senior Living		Building Services	8
9			Bravo Care of Moline, Inc.	Moline, 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					Northbrook Real			14
15					Estate, LLC	Northbrook, IL	Lessor	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 Northbrook # 0049783 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	55,006	4.97	9.94	Salary	5,984	L17, C7	1
2	Mark Yampol	CEO	Administrative	0.00	1,352,817	See Above	See Above	Consulting	147,183	L19, C7	2
3	Hillel Yampol	Owner	Administrative	0.00	43,415	4.97	9.94	Salary	4,723	L17, C7	3
4	Christene Rene Yampol	Owner	Administrative	0.00	64,944	4.97	9.94	Salary	7,066	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	\$ 164,956		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 Northbrook

0049783

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	46,146	\$ 1,103	1
2	6	Maintenance	470,290	14	397		46,146	39	2
3	7	Mgmt. Allocation of Benefits	470,290	14	1,193		46,146	117	3
4	10	Nursing & Medical Records	470,290	14	562,016	562,016	46,146	55,146	4
5	15	Mgmt. Allocation of Benefits	470,290	14	59,699		46,146	5,858	5
6	17	Administrative	470,290	14	204,253	204,253	46,146	20,042	6
7	19	Professional Services	470,290	14	1,579		46,146	155	7
8	20	Dues, Fees, Subs & Promotions	470,290	14	786		46,146	77	8
9	21	Clerical and General Office	470,290	14	679,056	662,076	46,146	66,630	9
10	24	Travel and Seminar	470,290	14	30,438		46,146	2,987	10
11	25	Other Admin. Staff Transport.	470,290	14	26,889		46,146	2,639	11
12	26	Insurance-Prop./Liab./Malprac.	470,290	14	2,943		46,146	289	12
13	27	Mgmt. Allocation of Benefits	470,290	14	92,023		46,146	9,030	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		\$ 164,112	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr Northbrook

0049783

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	46,146	\$ 5,032	1
2	2	Food	470,290	14	13		46,146	1	2
3	5	Utilities	470,290	14	2,032		46,146	199	3
4	6	Maintenance	470,290	14	15,554		46,146	1,526	4
5	7	Mgmt. Allocation of Benefits	470,290	14	5,409		46,146	531	5
6	10	Nursing and Medical Records	470,290	14	140,839	140,839	46,146	13,819	6
7	15	Mgmt. Allocation of Benefits	470,290	14	14,860		46,146	1,458	7
8	17	Administrative	470,290	14	606,045	606,045	46,146	59,467	8
9	19	Professional Services	470,290	14	107,816		46,146	10,579	9
10	20	Dues, Fees, Subs & Promotions	470,290	14	100,942		46,146	9,905	10
11	21	Clerical and General Office	470,290	14	2,233,257	1,697,067	46,146	219,132	11
12	24	Travel and Seminar	470,290	14	47,164		46,146	4,628	12
13	25	Other Admin. Staff Transport.	470,290	14	26,845		46,146	2,634	13
14	26	Insurance-Prop./Liab./Malprac.	470,290	14	54,274		46,146	5,325	14
15	27	Mgmt. Allocation of Benefits	470,290	14	243,011		46,146	23,845	15
16	30	Depreciation	470,290	14	227,745		46,146	22,347	16
17	32	Interest	470,290	14	181,530		46,146	17,812	17
18	34	Rent-Facility and Grounds	470,290	14	169,173		46,146	16,600	18
19	35	Rent-Equipment & Vehicles	470,290	14	30,003		46,146	2,944	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 4,257,795	\$ 2,495,234		\$ 417,784	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr Northbrook

0049783

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	46,146	\$ 390	1
2	21	Clerical and General Office	Weighted Census	470,290	14	229,689	46,146	22,538	2
3	24	Travel and Seminar	Weighted Census	470,290	14	13,239	46,146	1,299	3
4	25	Other Admin. Staff Transport.	Weighted Census	470,290	14	6,938	46,146	681	4
5	26	Insurance-Prop./Liab./Malprac.	Weighted Census	470,290	14	2,943	46,146	289	5
6	27	Mgmt. Allocation of Benefits	Weighted Census	470,290	14	24,684	46,146	2,422	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		\$ 27,619	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr Northbrook

0049783

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	46,146	\$ 416	1
2	6	Maintenance	Weighted Census/Direct Exp	470,290	14	513,005	471,253	49,498	2
3	7	Mgmt. Allocation of Benefits	Weighted Census	470,290	14	60,169	46,146	5,904	3
4	19	Professional Services	Weighted Census	470,290	14	123	46,146	12	4
5	21	Clerical and General Office	Weighted Census	470,290	14	10,353	46,146	1,016	5
6	24	Travel and Seminar	Weighted Census	470,290	14	46,417	46,146	4,554	6
7	25	Other Admin. Staff Transport.	Weighted Census	470,290	14	41,082	46,146	4,031	7
8	26	Insurance-Prop./Liab./Malprac.	Weighted Census	470,290	14	12,112	46,146	1,189	8
9	30	Depreciation	Weighted Census	470,290	14	16,668	46,146	1,635	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	\$ 68,255	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr Northbrook

0049783

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	470,290	14	2,380,463		46,146	\$ 233,577	1
2	20	Fees & Subscriptions	470,290	14	901		46,146	88	2
3	21	Clerical and General Office	470,290	14	12,160		46,146	1,193	3
4	24	Travel and Seminar	470,290	14	3,989		46,146	392	4
5	25	Other Admin. Staff Transport.	470,290	14	4,094		46,146	402	5
6	26	Insurance-Prop./Liab./Malprac.	470,290	14	9,723		46,146	954	6
7	32	Interest	470,290	14	255,901		46,146	25,110	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	\$		\$ 261,716	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	\$125,762.53	1/1/2009	\$ 14,274,800	\$ 13,319,270	1/1/2044	0.0550	\$ 367,764	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	68,185	6					
7	Bravo Holding Co.)											7					
8												8					
9	TOTAL Facility Related				\$125,762.53		\$ 14,274,800	\$ 13,319,270			\$ 435,949	9					
B. Non-Facility Related*																	
10							Less: Interest Income Offset				(129)	10					
11							Amortization Expense				18,517	11					
12							Allocated from Mgmt Co's				42,922	12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$ 61,310	14					
15	TOTALS (line 9+line14)						\$ 14,274,800	\$ 13,319,270			\$ 497,259	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 32,178 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.		\$	<u>390,879</u>		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.)	See Below	\$	<u>400,471</u>		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>9,592</u>		3														
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>390,103</u>		4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>399,695</u>		7														
Real Estate Tax History:																			
Real Estate Tax Bill for Calendar Year:	2010	<u>318,786</u>	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> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		FOR BHF USE ONLY		13	FROM R. E. TAX STATEMENT FOR 2014 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
FOR BHF USE ONLY																			
13	FROM R. E. TAX STATEMENT FOR 2014 \$	13																	
14	PLUS APPEAL COST FROM LINE 5 \$	14																	
15	LESS REFUND FROM LINE 6 \$	15																	
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																	
Taxes Paid-2013	2011	<u>335,519</u>	9																
Taxes Paid-2014	2012	<u>353,168</u>	10																
Total Taxes Paid	2013	<u>383,686</u>	11																
	2014	<u>371,578</u>	12																
<u>Accrual based on prior year tax bill.</u>																			

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 63,834 B. General Construction Type: Exterior Brick Veneer Frame Steel Number of Stories 2

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>6.6 Acres</u>	<u>2013</u>	<u>\$ 1,963,685</u>	1
2					2
3	TOTALS	#VALUE!		\$ 1,963,685	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	147	2013	1998	\$ 5,764,489	\$	40	\$ 144,112	\$ 144,112	\$ 216,168
5									
6									
7									
8									
Improvement Type**									
9	Building Improvements - Real Estate Entity								
10									
11	Fire Pump		2014	4,500		10	450	450	563
12	Sump Pump		2014	3,099		10	310	310	387
13	Sewage Pump		2014	2,880		10	288	288	360
14	Cooling Tower		2014	6,483		10	648	648	756
15	Sprinkler		2014	12,139		40	303	303	362
16	Door Hardware		2014	9,145		40	229	229	286
17	Install a 2nd Remote Annunciator at the 1st Floor Nurse Station		2014	5,150		10	515	515	515
18	Replace Booster Pump-2nd Floor Water Heater		2014	2,622		10	240	240	240
19	Compressor Chiller		2015	12,150		10	506	506	506
20	Replace Leaking Water Pipes at Water Heater		2015	13,108		40	137	137	137
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37 Leasehold Improvements - Operasting Entity		\$	\$		\$	\$	\$	37
38								38
39 Interior Painting	2014	2,543	363	7	363		545	39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70 TOTAL (lines 4 thru 69)		\$ 5,838,308	\$ 363		\$ 148,101	\$ 147,738	\$ 220,825	70

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	\$ 62,398	\$ 12,480	\$ 12,480	\$	5	\$ 24,731	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74	Allocated from Mgmt Co/Real Estate Entity	119,651		35,947	35,947	10	17,948	74
75	TOTALS	\$ 182,049	\$ 12,480	\$ 48,427	\$ 35,947		\$ 42,679	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	N/A									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)	\$ 7,984,042	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 12,843	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 196,528	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 183,685	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 263,504	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

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				16,600			6
7	TOTAL				\$ 16,600			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. _____ /2016 \$ _____

13. _____ /2017 \$ _____

14. _____ /2018 \$ _____

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

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

by the length of the lease N/A.

N/A

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 29,709 Description: Offsite Storage - \$171, Medical Equipment - \$26,549, Auto - \$45, Home Office Allocation - \$2,944

(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

Facility Name & ID Number Rosewood Care Ctr Northbrook # 0049783 Report Period Beginning: 07/01/2014 Ending: 06/30/2015
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO 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: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> 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		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	18,056	\$ 613,918	\$	18,056	\$ 613,918	1	
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,286	155,463		2,286	155,463	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		18,052	613,781	860	18,052	614,641	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				107,103		107,103	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			\$	38,394	\$ 1,383,162	\$ 107,963	38,394	\$ 1,491,125	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 Northbrook

0049783

Report Period Beginning: 07/01/2014

Ending: 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	\$ (45,093)	\$ (44,116)	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>1,264,000</u>)	3,148,186	3,148,186	3
4	Supply Inventory (priced at <u>Cost</u>)	5,048	5,048	4
5	Short-Term Investments			5
6	Prepaid Insurance	31,676	36,060	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,139,817	\$ 3,145,178	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,963,685	13
14	Buildings, at Historical Cost		5,777,597	14
15	Leasehold Improvements, at Historical Cost	2,543	60,711	15
16	Equipment, at Historical Cost	62,398	182,049	16
17	Accumulated Depreciation (book methods)	(25,276)	(263,504)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		231,380	21
22	Other Long-Term Assets (spec <u>Loan Fees</u>)		614,247	22
23	Other(specify): <u>Deposits</u>	2,000	2,000	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 41,665	\$ 8,568,165	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,181,482	\$ 11,713,343	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 957,338	\$ 958,275	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	252,817	252,817	30
31	Accrued Taxes Payable (excluding real estate taxes)	50,885	50,885	31
32	Accrued Real Estate Taxes(Sch.IX-B)		390,103	32
33	Accrued Interest Payable		7,727	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	2,481	2,481	35
Other Current Liabilities(specify):				
36	<u>Accrued Expenses</u>	605,216	616,416	36
37	<u>Accrued Rent</u>	1,461,402	(1,933)	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,330,139	\$ 2,276,771	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,319,270	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Due to Bravo Holding Company</u>	4,311,306	4,311,306	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,311,306	\$ 17,630,576	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,641,445	\$ 19,907,347	46
47	TOTAL EQUITY(page 18, line 24)	\$ (4,459,963)	\$ (8,194,004)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,181,482	\$ 11,713,343	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,454,150)	1
2	Restatements (describe):		2
3	Prior period post closing adjustments	(51,000)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,505,150)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(954,813)	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)	\$ (954,813)	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)	\$ (4,459,963)	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	\$ 10,272,599	1
2	Discounts and Allowances for all Levels	(923,366)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,349,233	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,206,333	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,206,333	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	3,600	13
14	Non-Patient Meals	60	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	12,265	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 15,925	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	105	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 105	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached Schedule 19A	5,532	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,532	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,577,128	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,538,138	31
32	Health Care	4,949,957	32
33	General Administration	1,532,090	33
B. Capital Expense			
34	Ownership	2,094,599	34
C. Ancillary Expense			
35	Special Cost Centers	1,074,966	35
36	Provider Participation Fee	342,191	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,531,941	40
41	Income before Income Taxes (line 30 minus line 40)**	(954,813)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (954,813)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,724,117	44
45	Private Pay - Net Inpatient Revenue	823,938	45
46	Medicare - Net Inpatient Revenue	1,686,482	46
47	Other-(specify)	114,696	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,349,233	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 Northbrook

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

Schedule 19A

Other Revenue:

Vending Income	205
Vendor Discount	5,282
Miscellaneous	45

Total Other Revenue	<u>5,532</u>
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Facility Name & ID Number Rosewood Care Ctr Northbrook

0049783

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	2,207	2,326	\$ 88,013	\$ 37.84	1
2	Assistant Director of Nursing	2,248	2,439	75,338	30.89	2
3	Registered Nurses	22,450	24,470	769,315	31.44	3
4	Licensed Practical Nurses	31,712	33,900	836,371	24.67	4
5	CNAs & Orderlies	83,619	89,049	1,012,532	11.37	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,482	1,646	21,222	12.89	8
9	Activity Director	2,212	2,432	41,049	16.88	9
10	Activity Assistants	1,960	2,052	17,171	8.37	10
11	Social Service Workers	4,371	4,754	64,737	13.62	11
12	Dietician					12
13	Food Service Supervisor	2,257	2,369	30,690	12.95	13
14	Head Cook					14
15	Cook Helpers/Assistants	26,401	27,977	259,743	9.28	15
16	Dishwashers					16
17	Maintenance Workers	5,048	5,384	78,003	14.49	17
18	Housekeepers	1,944	3,164	32,779	10.36	18
19	Laundry	213	327	3,080	9.42	19
20	Administrator	2,160	2,360	117,180	49.65	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,901	10,577	109,178	10.32	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	3,747	4,014	52,558	13.09	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Sch 20A</u>	14,885	16,180	457,871	28.30	33
34	TOTAL (lines 1 - 33)	218,817	235,420	\$ 4,066,830 *	\$ 17.27	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	\$ 12,425	L1, C3	35
36	Medical Director	Monthly	11,439	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,524	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	2,448	L11, C3	44
45	Social Service Consultant	Monthly	1,722	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 37,558		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	N/A			51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Rosewood Care Ctr Northbrook

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	2,273	2,505	89,791	35.84
Case Manager	2,362	2,578	81,270	31.52
Rehabilitation Nurse	3,713	3,910	137,632	35.20
Ward Clerk	2,051	2,219	52,611	23.71
Marketing	4,486	4,968	96,567	19.44
TOTAL	<u>14,885</u>	<u>16,180</u>	<u>457,871</u>	

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

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. 2,592 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. \$ 72,148 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. \$ 342,191
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. \$ 265
- (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.