FOR BHF USE

LL1

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

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

I. IDPH License ID Number: 0049288

Facility Name: Rosewood Care Ctr of Alton

Address: 3490 Humbert Rd (Number) Alton (City) 62002 (Zip Code)

County: Madison

Telephone Number: (618) 465-2626 **Fax #** (618) 465-4473

HFS ID Number:

Date of Initial License for Current Owners: 12/1/2007

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		X	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7/1/2012 to 6/30/2013 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) See Accountant's Compilation Report (Date)
(Print Name and Title) Cindy A. Tefteller
(Firm Name & Address) C.J. Schlosser & Company, L.L.C.
233 E. Center Drive, Alton, IL 62002
(Telephone) (618) 465-7717 Fax # (618) 465-7710

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 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 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			7,466	7,466	8
9	SNF/PED					9
10	ICF	9,492	21,745		31,237	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,492	21,745	7,466	38,703	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.91%

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

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

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

I. On what date did you start providing long term care at this location?
Date started 12/01/07

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 12/01/07 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 48 and days of care provided 7,466

Medicare Intermediary Novitas Solutions, Inc.

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 6/30/13 Fiscal Year: 6/30/13

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	250,858	24,020	8,151	283,029		283,029		283,029			1
2	Food Purchase		240,690		240,690		240,690	(4,130)	236,560			2
3	Housekeeping	216,524	57,542		274,066		274,066		274,066			3
4	Laundry	78,896	21,452		100,348		100,348		100,348			4
5	Heat and Other Utilities			152,293	152,293		152,293		152,293			5
6	Maintenance	37,700	8,129	298,941	344,770		344,770	(92,561)	252,209			6
7	Other (specify):* Waste Disposal			9,386	9,386		9,386		9,386			7
8	TOTAL General Services	583,978	351,833	468,771	1,404,582		1,404,582	(96,691)	1,307,891			8
	B. Health Care and Programs											
9	Medical Director			12,369	12,369		12,369		12,369			9
10	Nursing and Medical Records	2,862,332	204,888	122,538	3,189,758		3,189,758	41,057	3,230,815			10
10a	Therapy	63,951	1,728		65,679		65,679		65,679			10a
11	Activities	80,678	4,452	2,400	87,530		87,530		87,530			11
12	Social Services	49,753		2,400	52,153		52,153		52,153			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,056,714	211,068	139,707	3,407,489		3,407,489	41,057	3,448,546			16
	C. General Administration											
17	Administrative	69,593		138,000	207,593		207,593	(123,662)	83,931			17
18	Directors Fees											18
19	Professional Services			388,947	388,947		388,947	(21,142)	367,805			19
20	Dues, Fees, Subscriptions & Promotions			34,082	34,082	4,730	38,812	(19,140)	19,672			20
21	Clerical & General Office Expenses	149,056	26,829	19,447	195,332		195,332	(18,614)	176,718			21
22	Employee Benefits & Payroll Taxes			544,554	544,554		544,554	25,836	570,390			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,895	4,895	(4,730)	165	5,357	5,522			24
25	Other Admin. Staff Transportation			13,887	13,887		13,887	(2,986)	10,901			25
26	Insurance-Prop.Liab.Malpractice			35,587	35,587		35,587	2,228	37,815			26
27	Other (specify):*											27
28	TOTAL General Administration	218,649	26,829	1,179,399	1,424,877		1,424,877	(152,123)	1,272,754			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,859,341	589,730	1,787,877	6,236,948		6,236,948	(207,757)	6,029,191			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: 7/1/2012 Ending: 6/30/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	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	8	9	10	
	D. Ownership											
30	Depreciation			2,301	2,301		2,301	2,787	5,088			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			87,116	87,116		87,116	(52,702)	34,414			32
33	Real Estate Taxes					142,692	142,692		142,692			33
34	Rent-Facility & Grounds			1,227,677	1,227,677	(142,692)	1,084,985		1,084,985			34
35	Rent-Equipment & Vehicles			8,859	8,859		8,859		8,859			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,325,953	1,325,953		1,325,953	(49,915)	1,276,038			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		290,739	893,694	1,184,433		1,184,433		1,184,433			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			284,832	284,832		284,832		284,832			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		290,739	1,178,526	1,469,265		1,469,265		1,469,265			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,859,341	880,469	4,292,356	9,032,166		9,032,166	(257,672)	8,774,494			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,618)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(3,101)	32		10
11	Discounts, Allowances, Rebates & Refunds	(1,843)	2		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(669)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,500)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(4,557)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(5,860)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(5,730)	20		28
29	Other-Attach Schedule	(89,102)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (113,980)		$	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 Amount	2 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)	(143,692)	Var.	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (143,692)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (257,672)		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 Yes	2 No	3 Amount	4 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: 7/1/2012

Ending: 6/30/2013

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Eliminate Marketing Salary	$ (64,998)	21	1
2	Eliminate Marketing Payroll Taxes	(4,972)	22	2
3	Eliminate Marketing Mileage	(12,688)	25	3
4	Eliminate Lobbying & PAC Dues	(4,454)	20	4
5	Eliminate Out of Period License Fees	(1,990)	20	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(89,102)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,130)	0	0	0	0	0	0	0	0	0	0	(4,130)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	(92,561)	0	0	0	0	0	0	0	0	(92,561)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(4,130)	0	(92,561)	0	0	0	0	0	0	0	0	(96,691)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	41,057	0	0	0	0	0	0	0	0	0	41,057	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	41,057	0	0	0	0	0	0	0	0	0	41,057	16
	C. General Administration													
17	Administrative	0	(123,662)	0	0	0	0	0	0	0	0	0	(123,662)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(4,557)	491	(17,076)	0	0	0	0	0	0	0	0	(21,142)	19
20	Fees, Subscriptions & Promotions	(19,534)	21	373	0	0	0	0	0	0	0	0	(19,140)	20
21	Clerical & General Office Expenses	(64,998)	44,565	1,819	0	0	0	0	0	0	0	0	(18,614)	21
22	Employee Benefits & Payroll Taxes	(4,972)	18,368	12,440	0	0	0	0	0	0	0	0	25,836	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	1,462	3,895	0	0	0	0	0	0	0	0	5,357	24
25	Other Admin. Staff Transportation	(12,688)	3,066	6,636	0	0	0	0	0	0	0	0	(2,986)	25
26	Insurance-Prop.Liab.Malpractice	0	325	1,903	0	0	0	0	0	0	0	0	2,228	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(106,749)	(55,364)	9,990	0	0	0	0	0	0	0	0	(152,123)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(110,879)	(14,307)	(82,571)	0	0	0	0	0	0	0	0	(207,757)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 **Report Period Beginning:** 7/1/2012 **Ending:** 6/30/2013

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	2,787	0	0	0	0	0	0	0	0	2,787	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(3,101)	0	(49,601)	0	0	0	0	0	0	0	0	(52,702)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(3,101)	0	(46,814)	0	0	0	0	0	0	0	0	(49,915)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(113,980)	(14,307)	(129,385)	0	0	0	0	0	0	0	0	(257,672)	45

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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
Bravo Services, L.L.C.	100	Bravo Care of East Peoria, Inc.	East Peoria, IL	Bravo Care of Wood		Supporting Living
		Bravo Care of Edwardsville, Inc.	Edwardsville, IL	River, Inc.	Wood River, IL	Facility
		Bravo Care of Elgin, Inc.	Elgin, IL	Bravo Nursing Home		
		Bravo Care of Galeburg, Inc.	Galesburg, IL	Services, Inc.	St. Louis, MO	Management Co.
		Bravo Care of Inverness, Inc.	Inverness, IL	Bravo Holding		
		Bravo Care of Joliet, Inc.	Joliet, IL	Company, Inc.	St. Louis, MO	Holding Co.
		Bravo Care of Moline, Inc.	Moline, IL			

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. [X] 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	10	See Schedule VIII	$	Bravo Nursing Home Services, Inc.	100.00%	$ 41,057	$ 41,057	1
2	V	17	Management Fees/Officer Comp.	138,000	Bravo Nursing Home Services, Inc.	100.00%	14,338	(123,662)	2
3	V	19	See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	491	491	3
4	V	20	See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	21	21	4
5	V	21	See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	44,565	44,565	5
6	V	22	See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	18,368	18,368	6
7	V	24	See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	1,462	1,462	7
8	V	25	See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	3,066	3,066	8
9	V	26	See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	325	325	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 138,000			$ 123,693	$ * (14,307)	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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. [X] 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)	
15	V	6	Reparis & Maintenance	$ 227,328	Senior Living Services, Inc.		$ 134,767	$ (92,561)	15
16	V	21	Clerical & Office Expenses		Senior Living Services, Inc.		1,129	1,129	16
17	V	22	Payroll Taxes & Emp Ben.		Senior Living Services, Inc.		6,209	6,209	17
18	V	24	Travel & Seminar		Senior Living Services, Inc.		3,174	3,174	18
19	V	25	Other Admin Staff Transportation		Senior Living Services, Inc.		5,758	5,758	19
20	V	26	Insurance		Senior Living Services, Inc.		1,235	1,235	20
21	V	30	Depreciation		Senior Living Services, Inc.		2,787	2,787	21
22	V								22
23	V	19	Professional Services	73,382	Claims Administrative Services, LLC		48,643	(24,739)	23
24	V								24
25	V	21	Clerical & General Office Expenses		Claims Administrative Services, LLC		690	690	25
26	V	22	Payroll Taxes & Emp Ben.		Claims Administrative Services, LLC		6,231	6,231	26
27	V	24	Travel & Seminar		Claims Administrative Services, LLC		721	721	27
28	V	25	Other Admin Staff Transportation		Claims Administrative Services, LLC		878	878	28
29	V								29
30	V	19	Professional Services		Bravo Holding Company		7,663	7,663	30
31	V	20	Dues, Fees & Subscriptions		Bravo Holding Company		373	373	31
32	V	26	Insurance		Bravo Holding Company		668	668	32
33	V	32	Interest	87,116	Bravo Holding Company		37,515	(49,601)	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 387,826			$ 258,441	$ * (129,385)	39

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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 Northbrook, Inc.	Northbrook, IL	Senior Living		Building Services	2
3			Bravo Care of Peoria, Inc.	Peoria, IL	Services, Inc.	St. Louis, MO	Company	3
4			Bravo Care of Rockford, Inc.	Rockford, IL	Bravo Team		Human Resources	4
5			Bravo Care of St. Charles, Inc.	St. Charles, IL	Health, Inc.	St. Louis, MO	Company	5
6			Bravo Care of St. Louis, Inc.	St. Louis, MO				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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Michael Brady	President, Bravo	Administrative	0.00	169,278	4.69	7.81	Salary	$ 14,338	17,8	1
2		N.H. Services, Inc.									2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 14,338		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: 7/1/2012 Ending: 6/30/2013

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 [X] NO [ ]

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

Name of Related Organization: Bravo Nursing Home Service
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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10	Nursing & Medical Records	Total Cost	109,821,039	15	$ 525,769	$ 525,769	8,575,778	$ 41,057	1
2	17	Salaries-Officer	Total Cost	109,821,039	15	183,617	183,617	8,575,778	14,338	2
3	19	Professional Services	Total Cost	109,821,039	15	6,285		8,575,778	491	3
4	20	Dues & Subscriptions	Total Cost	109,821,039	15	264		8,575,778	21	4
5	21	Salaries-Other	Total Cost	109,821,039	15	558,202	558,202	8,575,778	43,589	5
6	21	Taxes, Licenses, & Office Supplies	Total Cost	109,821,039	15	1,944		8,575,778	152	6
7	21	Telephone	Total Cost	109,821,039	15	10,557		8,575,778	824	7
8	22	Payroll Taxes	Total Cost	109,821,039	15	91,380		8,575,778	7,136	8
9	22	Employee Benefits	Total Cost	109,821,039	15	143,842		8,575,778	11,232	9
10	24	Travel & Seminar	Total Cost	109,821,039	15	18,727		8,575,778	1,462	10
11	25	Administrative	Total Cost	109,821,039	15	39,261		8,575,778	3,066	11
12	26	Insurance	Total Cost	109,821,039	15	4,163		8,575,778	325	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,584,011	$ 1,267,588		$ 123,693	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Bravo Holding Co. Cost Allocation			Revolving Line of Credit		8/1/09		1,905,762	12/31/14	5.0000	37,515	6
7												7
8	Less: Interest Income Offset										(3,101)	8
9	TOTAL Facility Related						$	$ 1,905,762			$ 34,414	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$ 1,905,762			$ 34,414	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ NONE Line # _____

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2012 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$		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.)	$	142,692	2
3. Under or (over) accrual (line 2 minus line 1).	$	142,692	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)	$		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.	$	142,692	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2008	157,181	8
2009	161,842	9
2010	165,282	10
2011	140,587	11
2012	142,692	12

2012 Payment = $142,692

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2012	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Rosewood Care Ctr of Alton COUNTY Madison

FACILITY IDPH LICENSE NUMBER 0049288

CONTACT PERSON REGARDING THIS REPORT Chuck Schmitz

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

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2012 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2012.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	23-2-02-31-00-000-049	Pebble Creek Outlot B	$ 142,692.04	$ 142,692.04
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 142,692.04	$ 142,692.04

B. **Real Estate Tax Cost Allocations**

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

If YES, attach an explanation 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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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: 7/1/2012 Ending: 6/30/2013

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. [X] (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. [X] (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 [X] NO
If so, please complete the following:

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Schedule N/A			$	1
2					2
3	TOTALS			$	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Wallpaper & Chair Rail- Hallways			2012	4,070	407	10	407		509	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

*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: 7/1/2012 Ending: 6/30/2013

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	
37	Building Improvements Made by Lessor 12/1/07 - 6/30/13:		$	$		$	$	$	37
38	Boiler	2008	27,437						38
39	Sidewalks	2008	1,498						39
40	Parking Lot Improvements	2009	5,385						40
41	Shower Tile	2009	5,779						41
42	Mcquay Heat Pumps	2009	37,963						42
43	Boiler	2009	4,109						43
44	Sidewalk	2010	2,725						44
45	Overlay Parking Lot	2010	53,680						45
46	Sprinkler System	2010	7,996						46
47	Flooring - Dining Room	2010	8,255						47
48	Painting & Wallcovering - Dining Room	2010	11,552						48
49	Sprinkler System	2012	21,945						49
50	Replaced Backflows	2013	7,507						50
51	Sprinkler System	2013	21,885						51
52	Interior and Exterior Doors	2013	4,961						52
53	Water Heater	2013	3,583						53
54	Water Treament	2013	3,089						54
55	Cooling Tower	2013	3,658						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)		$ 237,077	$ 407		$ 407	$	$ 509	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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	$	$	$	$		$	71
72	Current Year Purchases	75,104	1,894	1,894		5	1,894	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 75,104	$ 1,894	$ 1,894	$		$ 1,894	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	Senior Living Services	Various	Various	$ 18,569	$	$ 2,787	$ 2,787	4	$ 15,823	76
77										77
78										78
79										79
80	TOTALS			$ 18,569	$	$ 2,787	$ 2,787		$ 15,823	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)	$ 330,750	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 2,301	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 5,088	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 2,787	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 18,226	85	

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Section Not Applicable	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Alton Real Estate, Inc.
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 [X] 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:	1989	120	03/01/11	$ 1,227,677	5	Unlimited	3
4	Additions	1998	60	03/01/11				4
5	Real Estate Taxes				(142,692)			5
6								6
7	TOTAL		180		$ 1,084,985 **			7

8. List separately any amortization of lease expense included on page 4, line 34. None
   This amount was calculated by dividing the total amount to be amortized N/A
   by the length of the lease N/A .

9. Option to Buy: [ ] YES [X] NO Terms: _____ *

10. Effective dates of current rental agreement:
    Beginning 03/01/11
    Ending 06/30/16

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

	Fiscal Year Ending	Annual Rent
12.	6/30/2014	$ 1,260,000
13.	6/30/2015	$ 1,260,000
14.	6/30/2016	$ 1,260,000

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

15. Is Movable equipment rental included in building rental? [X] YES [ ] NO
16. Rental Amount for movable equipment: $ Not Specified Description: _____
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Section Not Applicable		$	$	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 of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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

STATE OF ILLINOIS

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a,2	hrs				1,728		1,728	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				290,739		290,739	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Physical, Occupational & SpeechTherapy Other (specify): Labs, X-rays, Enterals	39,3				893,694			893,694	13
14	TOTAL			$		$ 893,694	$ 292,467		$ 1,186,161	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Rosewood Care Ctr of Alton **#** 0049288 **Report Period Beginning:** 7/1/2012 **Ending:** 6/30/2013

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 6/30/2013 **(last day of reporting year)**

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 34,849	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 6,421)	1,102,713		3
4	Supply Inventory (priced at Cost)	4,242		4
5	Short-Term Investments			5
6	Prepaid Insurance	31,816		6
7	Other Prepaid Expenses	8,025		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): R.E. tax refund & insurance dedu	51,410		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,233,055	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	4,070		15
16	Equipment, at Historical Cost	75,104		16
17	Accumulated Depreciation (book methods)	(2,403)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Deposits	2,700		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 79,471	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,312,526	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 248,836	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	335,573		30
31	Accrued Taxes Payable (excluding real estate taxes)	42,118		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	14,853		35
	Other Current Liabilities(specify):			
36	Accrued Expenses	210,173		36
37	Accrued Rent	101,404		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 952,957	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,905,762		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,905,762	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,858,719	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,546,193)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,312,526	$	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (1,254,939)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (1,254,939)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(291,254)	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)**	$ (291,254)	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)**	$ (1,546,193)	24 *

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 8,958,007	1
2	Discounts and Allowances for all Levels	(2,479,692)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,478,315	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,264,334	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,264,334	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	3,300	13
14	Non-Patient Meals	1,618	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 4,918	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	3,101	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 3,101	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached Schedule	5,097	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 5,097	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,755,765	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,404,582	31
32	Health Care	3,407,489	32
33	General Administration	1,424,877	33
	B. Capital Expense		
34	Ownership	1,325,953	34
	C. Ancillary Expense		
35	Special Cost Centers	1,184,433	35
36	Provider Participation Fee	284,832	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,032,166	40
41	**Income before Income Taxes (line 30 minus line 40)****	(276,401)	41
42	**Income Taxes**	(14,853)	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (291,254)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 993,296	44
45	Private Pay - Net Inpatient Revenue	3,665,456	45
46	Medicare - Net Inpatient Revenue	1,687,578	46
47	Other-(specify) Managed Care	131,985	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 6,478,315	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

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,725	1,980	$ 80,274	$ 40.54	1
2	Assistant Director of Nursing	1,638	1,926	66,872	34.72	2
3	Registered Nurses	22,252	23,916	668,696	27.96	3
4	Licensed Practical Nurses	31,159	33,664	734,449	21.82	4
5	CNAs & Orderlies	106,852	113,479	1,209,417	10.66	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,198	3,615	63,951	17.69	8
9	Activity Director					9
10	Activity Assistants	5,686	6,376	80,678	12.65	10
11	Social Service Workers	3,776	4,059	49,753	12.26	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	21,598	23,142	250,858	10.84	15
16	Dishwashers					16
17	Maintenance Workers	2,244	2,336	37,700	16.14	17
18	Housekeepers	19,279	21,147	216,524	10.24	18
19	Laundry	7,932	8,274	78,896	9.54	19
20	Administrator	1,839	2,044	69,593	34.05	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	11,626	12,513	149,056	11.91	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	5,312	5,971	102,624	17.19	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	246,116	264,442	$ 3,859,341 *	$ 14.59	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Contract	$ 8,151	1,3	35
36	Medical Director	Contract	12,369	9,3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	5,590	10,3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Contract	2,400	11,3	44
45	Social Service Consultant	Contract	2,400	12,3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 30,910		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	515	$ 19,562	10-3	50
51	Licensed Practical Nurses	1,870	56,574	10-3	51
52	Certified Nurse Assistants/Aides	2,041	40,812	10-3	52
53	TOTAL (lines 50 - 52)	4,426	$ 116,948		53

SEE ACCOUNTANTS' COMPILATION REPORT

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

** See instructions.

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Kim Cornell	Administrator	0	$ 69,593
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 69,593

B. Administrative - Other

Description	Amount
Bravo Nursing Home Services	$ 138,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 138,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
C.J. Schlosser & Company	Accountant/Consultant	$ 4,450
Midwest Administrative Services	Administrative/Bookkeeping	283,383
Claims Administration Services, Inc.	Related Party Legal Fees	73,382
Daniel Maher	Collections & Out-of-period	4,557
Daniel Maher	Allowable Legal Fees	1,128
Marsh, Inc.	Bond Renewal	200
Various	Court Reporters & Court Costs	3,210
Dr. Thomas Finucane	Witness Fee	1,320
Various	Deposition	440
Various	Medical Records	952
US Legal Support	Witness & Subpoena Fees	1,715
Open Delta Consulting & Elder Care	Medical Record Review	14,210
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 388,947

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 92,560
Unemployment Compensation Insurance	98,303
FICA Taxes	281,516
Employee Health Insurance	56,917
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	2,308
Employee Uniforms	1,955
Employee Physicals	3,024
Related Party Allocations	30,808
Employee Drug Tests	1,270
Tuition Reimbursement	1,729
TOTAL (agree to Schedule V, line 22, col.8)	$ 570,390

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
Section N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	3,232
Health Care Worker Background Check	4,180
(Indicate # of checks performed)	
Patient Background Checks	
Misc. Dues/Subscriptions/Fees	1,027
Rosewood License Fee	3,000
Promotional Advertising	11,590
Related Party Allocation	394
IHCA Dues	5,849
Less: Public Relations Expense	( )
Non-allowable advertising	(5,860)
Yellow page advertising	(5,730)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 19,672

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Related Party Allocation	5,357
Seminar Expense	165
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 5,522

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	Schedule Not Applicable		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr of Alton # 0049288 Report Period Beginning: 7/1/2012 Ending: 6/30/2013

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. **IHCA $5849**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **73,323** 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. $ **284,832**
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? **N/A**

(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. $ **None** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **1,618**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation. N/A
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) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees

Bravo Care Center of Alton
Attachment to Schedule XII E
Other Revenue
6/30/2013

	Description	
28A	Vendor Discount	$1,843
28B	Miscellaneaous Income	1630
28C	Vending Income	1624
		$5,097