

Facility Name & ID Number Rosewood Care Ctr Inverness

0049023 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	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	142	Skilled (SNF)	142	51,830	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	142	TOTALS	142	51,830	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF			8,511	8,511	8
9	SNF/PED					9
10	ICF	12,195	14,594		26,789	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,195	14,594	8,511	35,300	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.11%

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

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 10/1/07

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

YES Date 10/1/07 NO

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

YES NO If YES, enter number of beds certified 40 and days of care provided 8,511

Medicare Intermediary Novitas Solutions, Inc.

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES 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 Inverness

0049023

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 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	236,892	27,104	11,803	275,799		275,799	275,799			1
2	Food Purchase		203,264		203,264		203,264	(4,156)	199,108		2
3	Housekeeping	188,355	49,305		237,660		237,660		237,660		3
4	Laundry	53,178	18,722		71,900		71,900		71,900		4
5	Heat and Other Utilities			212,447	212,447		212,447		212,447		5
6	Maintenance	27,435	4,832	250,072	282,339		282,339	(74,491)	207,848		6
7	Other (specify):* Waste Disposal			23,588	23,588		23,588		23,588		7
8	TOTAL General Services	505,860	303,227	497,910	1,306,997		1,306,997	(78,647)	1,228,350		8
	B. Health Care and Programs										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	2,880,554	176,143	5,208	3,061,905		3,061,905	43,325	3,105,230		10
10a	Therapy	87,012	4,802		91,814		91,814		91,814		10a
11	Activities	68,006	3,977	2,388	74,371		74,371		74,371		11
12	Social Services	58,251		1,330	59,581		59,581		59,581		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,093,823	184,922	20,926	3,299,671		3,299,671	43,325	3,342,996		16
	C. General Administration										
17	Administrative	94,373		138,000	232,373		232,373	(122,869)	109,504		17
18	Directors Fees										18
19	Professional Services			351,373	351,373		351,373	21,653	373,026		19
20	Dues, Fees, Subscriptions & Promotions			42,267	42,267	285	42,552	(26,096)	16,456		20
21	Clerical & General Office Expenses	244,736	30,190	55,244	330,170		330,170	(69,986)	260,184		21
22	Employee Benefits & Payroll Taxes			450,447	450,447		450,447	16,707	467,154		22
23	Inservice Training & Education										23
24	Travel and Seminar			588	588	(285)	303	3,956	4,259		24
25	Other Admin. Staff Transportation			8,436	8,436		8,436	(864)	7,572		25
26	Insurance-Prop.Liab.Malpractice			18,236	18,236		18,236	1,898	20,134		26
27	Other (specify):*										27
28	TOTAL General Administration	339,109	30,190	1,064,591	1,433,890		1,433,890	(175,601)	1,258,289		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,938,792	518,339	1,583,427	6,040,558		6,040,558	(210,923)	5,829,635		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 Inverness

#0049023

Report Period Beginning:

7/1/2012

Ending:

6/30/2013

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			3,966	3,966		3,966	1,918	5,884			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			124,983	124,983		124,983	(71,554)	53,429			32
33	Real Estate Taxes			491,213	491,213		491,213		491,213			33
34	Rent-Facility & Grounds			1,550,317	1,550,317		1,550,317		1,550,317			34
35	Rent-Equipment & Vehicles			53,554	53,554		53,554		53,554			35
36	Other (specify):*											36
37	TOTAL Ownership			2,224,033	2,224,033		2,224,033	(69,636)	2,154,397			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		383,723	1,047,697	1,431,420		1,431,420		1,431,420			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			234,412	234,412		234,412		234,412			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		383,723	1,282,109	1,665,832		1,665,832		1,665,832			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,938,792	902,062	5,089,569	9,930,423		9,930,423	(280,559)	9,649,864			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

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	(2,505)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,365)	21		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	(393)	32		10
11	Discounts, Allowances, Rebates & Refunds	(1,235)	2		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(416)	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				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(8,506)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(23,217)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(1,772)	20		28
29	Other-Attach Schedule	(135,430)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (174,839)		\$	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)	(105,720)	Var.	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (105,720)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (280,559)		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 Inverness

ID# 0049023

Report Period Beginning: 7/1/2012

Ending: 6/30/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Eliminate Marketing Salary	\$ (116,644)	21	1
2	Eliminate Marketing Payroll Taxes	(8,923)	22	2
3	Eliminate Marketing Mileage	(8,340)	25	3
4	Eliminate Lobbying & PAC Dues	(3,513)	20	4
5	Add IDPH License Fee Paid in Prior Year	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		(135,430)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rosewood Care Ctr Inverness# 0049023

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(4,156)	0	0	0	0	0	0	0	0	0	0	(4,156)	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	(74,491)	0	0	0	0	0	0	0	0	(74,491)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(4,156)	0	(74,491)	0	0	0	0	0	0	0	0	(78,647)	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	43,325	0	0	0	0	0	0	0	0	0	43,325	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	43,325	0	0	0	0	0	0	0	0	0	43,325	16
	C. General Administration													
17	Administrative	0	(122,869)	0	0	0	0	0	0	0	0	0	(122,869)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(8,506)	518	29,641	0	0	0	0	0	0	0	0	21,653	19
20	Fees, Subscriptions & Promotions	(26,512)	22	394	0	0	0	0	0	0	0	0	(26,096)	20
21	Clerical & General Office Expenses	(118,009)	47,027	996	0	0	0	0	0	0	0	0	(69,986)	21
22	Employee Benefits & Payroll Taxes	(8,923)	19,383	6,247	0	0	0	0	0	0	0	0	16,707	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	1,543	2,413	0	0	0	0	0	0	0	0	3,956	24
25	Other Admin. Staff Transportation	(8,340)	3,235	4,241	0	0	0	0	0	0	0	0	(864)	25
26	Insurance-Prop.Liab.Malpractice	0	343	1,555	0	0	0	0	0	0	0	0	1,898	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(170,290)	(50,798)	45,487	0	0	0	0	0	0	0	0	(175,601)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(174,446)	(7,473)	(29,004)	0	0	0	0	0	0	0	0	(210,923)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Rosewood Care Ctr Inverness# 0049023

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 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)	
	D. Ownership													
30	Depreciation	0	0	1,918	0	0	0	0	0	0	0	0	1,918	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(393)	0	(71,161)	0	0	0	0	0	0	0	0	(71,554)	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	(393)	0	(69,243)	0	0	0	0	0	0	0	0	(69,636)	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
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(174,839)	(7,473)	(98,247)	0	0	0	0	0	0	0	0	(280,559)	45

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 Alton, Inc.	Alton, IL	Bravo Care of Wood River, Inc.	Wood River, IL	Supportive Living Facility
		Bravo Care of East Peoria, Inc.	East Peoria, IL	Bravo Nursing Home Services, Inc.	St. Louis, MO	Management Co.
		Bravo Care of Edwardsville, Inc.	Edwardsville, IL	Bravo Holding Company, Inc.	St. Louis, MO	Holding Co.
		Bravo Care of Elgin, Inc.	Elgin, IL			
		Bravo Care of Galesburg, Inc.	Galesburg, IL			
		Bravo Care of Joliet, Inc.	Joliet, IL			
		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. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	10 See Schedule VIII	\$	Bravo Nursing Home Services, Inc.	100.00%	\$ 43,325	\$ 43,325	1
2	V	17 Management Fees	138,000	Bravo Nursing Home Services, Inc.	100.00%	15,131	(122,869)	2
3	V	19 See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	518	518	3
4	V	20 See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	22	22	4
5	V	21 See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	47,027	47,027	5
6	V	22 See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	19,383	19,383	6
7	V	24 See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	1,543	1,543	7
8	V	25 See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	3,235	3,235	8
9	V	26 See Schedule VIII		Bravo Nursing Home Services, Inc.	100.00%	343	343	9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 138,000			\$ 130,527	\$ * (7,473)	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 Inverness# 0049023Report Period Beginning: 7/1/2012Ending: 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. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 Repairs & Maintenance	\$ 159,255	Senior Living Services, Inc.		\$ 84,764	\$ (74,491)
16	V	21 Clerical & Office Expenses		Senior Living Services, Inc.		777	777
17	V	22 Payroll Taxes & Emp Ben.		Senior Living Services, Inc.		4,274	4,274
18	V	24 Travel & Seminar		Senior Living Services, Inc.		2,185	2,185
19	V	25 Other Admin Staff Transportation		Senior Living Services, Inc.		3,963	3,963
20	V	26 Insurance		Senior Living Services, Inc.		850	850
21	V	30 Depreciation		Senior Living Services, Inc.		1,918	1,918
22	V						
23	V	19 Professional Services		Claims Administrative Services, LLC		21,555	21,555
24	V						
25	V	21 Clerical & Office Expenses		Claims Administrative Services, LLC		219	219
26	V	22 Payroll Taxes & Emp Ben.		Claims Administrative Services, LLC		1,973	1,973
27	V	24 Travel & Seminar		Claims Administrative Services, LLC		228	228
28	V	25 Other Admin Staff Transportation		Claims Administrative Services, LLC		278	278
29	V						
30	V	19 Professional Services		Bravo Holding Company		8,086	8,086
31	V	20 Dues, Fees, & Subscriptions		Bravo Holding Company		394	394
32	V	26 Insurance		Bravo Holding Company		705	705
33	V	32 Interest	124,983	Bravo Holding Company		53,822	(71,161)
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 284,238			\$ 185,991	\$ * (98,247)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Rosewood Care Ctr Inverness

0049023

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			Bravo Care of Northbrook, Inc.	Northbrook, IL	Senior Living		Building Services	1
2			Bravo Care of Peoria, Inc.	Peoria, IL	Services, Inc.	St. Louis, MO	Company	2
3			Bravo Care of Rockford, Inc.	Rockford, IL	Bravo Team		Human Resources	3
4			Bravo Care of St. Charles, Inc.	St. Charles, IL	Health, Inc.	St. Louis, MO	Company	4
5			Bravo Care of St. Louis, Inc.	ST. Louis, MO				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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 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 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	Michael Brady	President, Bravo	Administrative	0.00	168,486	4.94	8.24	Salary	\$ 15,131	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	\$ 15,131		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 Inverness

0049023

Report Period Beginning:

7/1/2012

Ending: 7/30/2013

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 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	10	Nursing & Medical Redords	Total Cost	15	\$ 525,769	\$ 525,769	9,049,536	\$ 43,325	1
2	17	Administrative	Total Cost	15	183,617	183,617	9,049,536	15,131	2
3	19	Professional Services	Total Cost	15	6,285		9,049,536	518	3
4	20	Dues & Subscriptions	Total Cost	15	264		9,049,536	22	4
5	21	Salaries - Other	Total Cost	15	558,202	558,202	9,049,536	45,997	5
6	21	Taxes, Licenses & Office Supplies	Total Cost	15	1,944		9,049,536	160	6
7	21	Telephone	Total Cost	15	10,557		9,049,536	870	7
8	22	Payroll Taxes	Total Cost	15	91,380		9,049,536	7,530	8
9	22	Employee Benefits	Total Cost	15	143,842		9,049,536	11,853	9
10	24	Travel & Seminar	Total Cost	15	18,727		9,049,536	1,543	10
11	25	Administrative Transportation	Total Cost	15	39,261		9,049,536	3,235	11
12	26	Insurance	Total Cost	15	4,163		9,049,536	343	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		\$ 130,527	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Rosewood Care Ctr Inverness

0049023

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		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		2,459,978	12/31/14		53,822	6							
7											7							
8	Less: Interest Income Offset									(393)	8							
9	TOTAL Facility Related					\$	\$ 2,459,978			\$ 53,429	9							
B. Non-Facility Related*																		
10											10							
11											11							
12											12							
13											13							
14	TOTAL Non-Facility Related					\$	\$			\$	14							
15	TOTALS (line 9+line14)					\$	\$ 2,459,978			\$ 53,429	15							

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

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) 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 2012 report.		\$	<u>480,272</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.)		\$	<u>555,901</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>75,629</u>		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>415,584</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>491,213</u>		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>633,825</u>	8	FOR BHF USE ONLY	
	2009	<u>666,213</u>	9	13	FROM R. E. TAX STATEMENT FOR 2012 \$
	2010	<u>530,616</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$
	2011	<u>546,928</u>	11	15	LESS REFUND FROM LINE 6 \$
	2012	<u>474,434</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$
<u>2011 Tax Payment = \$255,090</u>					
<u>2012 Tax Payment = \$300,811</u>					
<u>Accrual = Remaining balance of 2012 (\$173,623) + 1/2 estimated 2013 tax bill (\$241,961)</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

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Rosewood Care Ctr Inverness COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0049023
 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)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>02-28-301-017-0000</u>	<u>1800 Colonial Pky, Inverness 5-97</u>	\$ <u>473,713.00</u>	\$ <u>473,713.00</u>
2. <u>02-28-301-039-0000</u>	<u>1800 Colonial Pky, Inverness 1-00</u>	\$ <u>721.00</u>	\$ <u>721.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>474,434.00</u></u>	\$ <u><u>474,434.00</u></u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation 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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 58,690 B. General Construction Type: Exterior Brick Veneer Frame Wood Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rosewood Care Ctr Inverness

0049023

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	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					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
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

*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		\$	\$		\$	\$	\$	37
38	2007	6,570						38
39	2007	9,745						39
40	2008	7,200						40
41	2008	2,947						41
42	2009	4,329						42
43	2009	7,438						43
44	2009	4,554						44
45	2011	3,600						45
46	2012	9,661						46
47	2012	13,673						47
48	2012	5,599						48
49	2013	13,703						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)	\$ 89,019	\$		\$	\$	\$	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	\$	\$	\$	\$		\$	71
72	Current Year Purchases	74,250	3,966	3,966		5	3,966	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 74,250	\$ 3,966	\$ 3,966	\$		\$ 3,966	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	\$ 12,782	\$	\$ 1,918	\$ 1,918	4	\$ 10,892	76
77										77
78										78
79										79
80	TOTALS			\$ 12,782	\$	\$ 1,918	\$ 1,918		\$ 10,892	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)	\$ 176,051	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 3,966	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 5,884	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 1,918	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 14,858	85

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

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

G. Construction-in-Progress

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Inverness Real Estate, L.L.C.

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:	<u>2000</u>	<u>142</u>	<u>10/01/07</u>	\$ <u>1,550,317</u>	<u>5</u>	<u>Unlimited</u>	3
4	Additions							4
5								5
6								6
7	TOTAL		<u>142</u>		\$ <u>1,550,317</u>			7

10. Effective dates of current rental agreement:

Beginning 10/01/07

Ending 09/30/13

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

Fiscal Year Ending Annual Rent

12. 06/30/2014 \$ 392,355

13. 06/30/2015 \$ _____

14. 06/30/2016 \$ _____

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.

None

N/A

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 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	<u>Section Not Applicable</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 Inverness # 0049023 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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6		7		8	
			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							4,802					4,802	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							383,723					383,723	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs													10
11	Academic Education		hrs													11
12	Other (specify):															12
13	Physical, Occupational & Speech Therapy Other (specify): <u>Lab, X-Ray, Enterals</u>	39,3							1,047,697						1,047,697	13
14	TOTAL			\$		\$	1,047,697	\$	388,525			\$	1,436,222			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 Inverness# 0049023Report 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	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 41,732	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (68,796))	1,507,704		3
4	Supply Inventory (priced at Cost)	3,544		4
5	Short-Term Investments			5
6	Prepaid Insurance	24,932		6
7	Other Prepaid Expenses	6,937		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>R.E. Tax refund receivable</u>	533,734		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,118,583	\$	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			15
16	Equipment, at Historical Cost	77,490		16
17	Accumulated Depreciation (book methods)	(3,966)		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): <u>Police Report Deposits</u>	2,000		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 75,524	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,194,107	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 265,192	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	378,367		30
31	Accrued Taxes Payable (excluding real estate taxes)	22,400		31
32	Accrued Real Estate Taxes(Sch.IX-B)	415,584		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	14,377		35
	Other Current Liabilities(specify):			
36	<u>Accrued Expenses</u>	108,456		36
37	<u>Accrued Rent</u>	294,066		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,498,442	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,459,978		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,459,978	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,958,420	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,764,313)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,194,107	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,012,536)	1
2	Restatements (describe):		2
3	Prior Year adjustment to accrued R.E. Taxes	47,936	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,964,600)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	200,287	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)	\$ 200,287	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)	\$ (1,764,313)	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	\$ 9,816,469	1	
2	Discounts and Allowances for all Levels	(2,811,028)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,005,441	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	2,597,321	6	
7	Oxygen		7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,597,321	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	2,100	13	
14	Non-Patient Meals	2,505	14	
15	Telephone, Television and Radio	1,365	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)	\$ 5,970	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***	393	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 393	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	<u>See attachment</u>	535,962	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 535,962	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,145,087	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,306,997	31	
32	Health Care	3,299,671	32	
33	General Administration	1,433,890	33	
B. Capital Expense				
34	Ownership	2,224,033	34	
C. Ancillary Expense				
35	Special Cost Centers	1,431,420	35	
36	Provider Participation Fee	234,412	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,930,423	40	
41	Income before Income Taxes (line 30 minus line 40)**	214,664	41	
42	Income Taxes	(14,377)	42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 200,287	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,655,525	44
45	Private Pay - Net Inpatient Revenue	3,124,492	45
46	Medicare - Net Inpatient Revenue	2,107,754	46
47	Other-(specify) <u>Managed Care</u>	117,670	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,005,441	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 Inverness

0049023

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	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,557	1,836	\$ 76,081	\$ 41.44	1
2	Assistant Director of Nursing	1,634	1,774	68,922	38.85	2
3	Registered Nurses	34,654	37,673	1,202,567	31.92	3
4	Licensed Practical Nurses	17,648	19,180	448,980	23.41	4
5	CNAs & Orderlies	74,708	79,021	988,690	12.51	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,188	4,495	87,012	19.36	8
9	Activity Director					9
10	Activity Assistants	5,110	5,394	68,006	12.61	10
11	Social Service Workers	3,563	3,898	58,251	14.94	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	21,507	22,958	236,892	10.32	15
16	Dishwashers					16
17	Maintenance Workers	1,834	2,040	27,435	13.45	17
18	Housekeepers	17,006	18,639	188,355	10.11	18
19	Laundry	5,680	5,993	53,178	8.87	19
20	Administrator	1,941	2,108	94,373	44.77	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	13,882	14,804	244,736	16.53	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	4,401	4,926	95,314	19.35	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	209,313	224,739	\$ 3,938,792 *	\$ 17.53	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	Contract	\$ 11,803	1,3	35
36	Medical Director	Contract	12,000	9,3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Contract	5,208	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	2,388	11,3	44
45	Social Service Consultant	Contract	1,330	12,3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 32,729		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	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 Inverness

0049023

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 4615
- (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. \$ 63,994 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 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. \$ 234,412
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? 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. \$ 2,505
- (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) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT

Bravo Care Center of Inverness
Attachment to Schedule XII D
Other Revenue
6/30/2013

Description	
28A	Vending Income
28B	Miscellaneous Other Income
28C	Vendor Discount
28D	2007, 2008, 2009 R.E. Tax Refunds
	\$ 328
	665
	1235
	533734
	<u>\$535,962</u>

Bravo Care of Inverness, Inc.
Attachment to Schedule XIX C
6/30/2013

<u>Vendor</u>	<u>Type</u>	<u>Amount</u>
C.J. Schlosser & Company	Accountant/Consultant	4,450
Claims Administration Services, Inc.	Related Party Legal Fees	(25,569)
Midwest Administrative Services	Administrative/Bookkeeping	309,200
ADR Systems of America, LLC	Mediation Services	283
Daniel Maher	Collections & Out-of-period Fees	4,355 *
Daniel Maher	Allowable Legal Fees	9,262
James O Hamilton & Co.	Appraisal for Real Estate Tax Appeal	2,500
Kelly, Olson, Michod, DeHaan, Richter	Allowable Legal Fees	29,987
Kelly, Olson, Michod, DeHaan, Richter	Collections & Out-of-period Fees	2,913 *
Litchfield Cavo LLP	Allowable Legal Fees	172
Marsh USA	Bond Renewal	200
McCorkle Court Reporters, Inc.	Deposition Transcription	262
US Legal Support, Inc.	Witness & Subpaena Fees	998
Mulherin, Rehfeldt & Varchetto, P.C.	Allowable Legal Fees	9,359
Mulherin, Rehfeldt & Varchetto, P.C.	Out-of-period Fees	1,238 *
Open Delta Consulting	Subpoena Fees	962
Lynette Malak CSR	Transcripts	801
		351,373
Invoices Disallowed for Cost Reporting purposes due to cost being out-of-period or for unallowable purposes		* 8,506