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.

2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

I. IDPH License ID Number: 0049023

Facility Name: Rosewood Care Ctr Inverness

Address: 1800 Colonial Pkwy (Number) Inverness (City) 60067 (Zip Code)

County: Cook

Telephone Number: (847)776-4700 **Fax #** (847)991-4104

HFS ID Number:

Date of Initial License for Current Owners: 10/1/2007

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: Larry Templin **Telephone Number:** (630) 361-2868
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 07/01/2013 to 06/30/2014 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) (Date)
(Print Name and Title) Larry Templin, Partner
(Firm Name & Address) Templin Healthcare Accounting Services, LLP, P.O. Box 9, Dunlap, IL 61525
(Telephone) (630) 361-2868 Fax # ( )

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	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: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF		6,024	8,968	14,992	8
9	SNF/PED					9
10	ICF	16,814	7,709		24,523	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	16,814	13,733	8,968	39,515	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.24%

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] Non-allowable costs have been eliminated in Schedule V, Column 7

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

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 [X] Date 10/1/07 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 52 and days of care provided 8,050

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: 06/30/14 Fiscal Year: 06/30/14

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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

	Operating Expenses	Costs Per General Ledger: Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	244,914	30,047	12,999	287,960		287,960	1,934	289,894			1
2	Food Purchase		237,177		237,177		237,177	(4,209)	232,968			2
3	Housekeeping	197,697	48,969		246,666		246,666		246,666			3
4	Laundry	60,562	23,135		83,697		83,697		83,697			4
5	Heat and Other Utilities			209,679	209,679		209,679	252	209,931			5
6	Maintenance	27,863	7,685	250,401	285,949		285,949	(57,520)	228,429			6
7	Other (specify):* Allocated HO Benefits							5,168	5,168			7
8	**TOTAL General Services**	531,036	347,013	473,079	1,351,128		1,351,128	(54,375)	1,296,753			8
	B. Health Care and Programs											
9	Medical Director			10,800	10,800		10,800		10,800			9
10	Nursing and Medical Records	3,206,387	192,675	13,003	3,412,065		3,412,065	53,494	3,465,559			10
10a	Therapy		3,264	1,163,282	1,166,546		1,166,546		1,166,546			10a
11	Activities	69,780	3,623	2,436	75,839		75,839		75,839			11
12	Social Services	61,803		1,639	63,442		63,442		63,442			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Allocated HO Benefits							4,510	4,510			15
16	**TOTAL Health Care and Programs**	3,337,970	199,562	1,191,160	4,728,692		4,728,692	58,004	4,786,696			16
	C. General Administration											
17	Administrative	98,121		314,446	412,567		412,567	(295,624)	116,943			17
18	Directors Fees											18
19	Professional Services			242,842	242,842		242,842	85,680	328,522			19
20	Dues, Fees, Subscriptions & Promotions			18,988	18,988		18,988	(1,131)	17,857			20
21	Clerical & General Office Expenses	130,090	19,447	49,181	198,718		198,718	179,209	377,927			21
22	Employee Benefits & Payroll Taxes			488,596	488,596		488,596		488,596			22
23	Inservice Training & Education											23
24	Travel and Seminar			583	583		583	7,259	7,842			24
25	Other Admin. Staff Transportation			9,153	9,153		9,153	(279)	8,874			25
26	Insurance-Prop.Liab.Malpractice			38,206	38,206		38,206	41,366	79,572			26
27	Other (specify):* Allocated HO Benefits							16,807	16,807			27
28	**TOTAL General Administration**	228,211	19,447	1,161,995	1,409,653		1,409,653	33,287	1,442,940			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,097,217	566,022	2,826,234	7,489,473		7,489,473	36,916	7,526,389			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Rosewood Care Ctr Inverness #0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			16,068	16,068		16,068	116,870	132,938			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			110,367	110,367		110,367	151,480	261,847			32
33	Real Estate Taxes			185,029	185,029		185,029	313,226	498,255			33
34	Rent-Facility & Grounds			1,751,934	1,751,934		1,751,934	(914,022)	837,912			34
35	Rent-Equipment & Vehicles			14,053	14,053		14,053	11,533	25,586			35
36	Other (specify):*											36
37	**TOTAL Ownership**			2,077,451	2,077,451		2,077,451	(320,913)	1,756,538			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		380,869		380,869		380,869		380,869			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			271,493	271,493		271,493		271,493			42
43	Other (specify):* See Schedule 4A	122,371		412,397	534,768		534,768	(504,333)	30,435			43
44	**TOTAL Special Cost Centers**	122,371	380,869	683,890	1,187,130		1,187,130	(504,333)	682,797			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,219,588	946,891	5,587,575	10,754,054		10,754,054	(788,330)	9,965,724			45

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

Rosewood Care Ctr Inverness

Period Beginning **07/01/2013**
Period End **06/30/2014**

Schedule 4A

V. Cost Center Expenses

		Cost Per General Ledger				Reclass-	Reclassified	Adjust-	Adjusted	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total	ification	Total	ments	Total			
		1	2	3	4	5	6	7	8	9	10	
	Ancillary Expense											
	E. Special Cost Centers											
43	Other (specify):*				0		0		0			
	Laboratory Expense			10,698	10,698		10,698		10,698			
	Radiology Expenses			19,737	19,737		19,737		19,737			
	Non-Allowable Expenses	122,371		381,962	504,333		504,333	(504,333)	0			
					0		0		0			
					0		0		0			
	TOTAL Other Special Cost Centers	122,371	0	412,397	534,768	0	534,768	(504,333)	30,435			

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	(2,493)	2		4
5	Telephone, TV & Radio in Resident Rooms	(27,685)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(79,880)	30		9
10	Interest and Other Investment Income	(56,090)	32		10
11	Discounts, Allowances, Rebates & Refunds	(1,749)	2		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(3,120)	20		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	(18,234)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(348,132)	43		24
25	Fund Raising, Advertising and Promotional	(4,952)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(892)	43		28
29	Other-Attach Schedule See Page 5A	(132,206)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (675,433)		$	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)	(112,897)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (112,897)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (788,330)		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

STATE OF ILLINOIS **Page 5A**

Rosewood Care Ctr Inverness

ID# **0049023**

Report Period Beginning: **07/01/2013**

Ending: **06/30/2014**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Eliminate Marketing Salary	$ (122,371)	43	1
2	Miscellaneous Income Offset	(515)	21	2
3	Disallow Resident Reimbursement	(301)	43	3
4	Disallow Marketing Mileage Reimbursement	(9,019)	25	4
5				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
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19				19
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29				29
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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**	(132,206)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Rosewood Care Ctr Inverness **#** 0049023 **Report Period Beginning:** 07/01/2013 **Ending:** 06/30/2014

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	1,934	0	0	0	0	0	0	0	0	1,934	1
2	Food Purchase	(4,242)	0	33	0	0	0	0	0	0	0	0	(4,209)	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	227	0	25	0	0	0	0	0	0	252	5
6	Maintenance	0	0	169	0	(57,689)	0	0	0	0	0	0	(57,520)	6
7	Other (specify):*	0	0	218	0	4,950	0	0	0	0	0	0	5,168	7
8	**TOTAL General Services**	(4,242)	0	2,581	0	(52,714)	0	0	0	0	0	0	(54,375)	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	48,571	4,923	0	0	0	0	0	0	0	0	53,494	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	3,954	556	0	0	0	0	0	0	0	0	4,510	15
16	**TOTAL Health Care and Programs**	0	52,525	5,479	0	0	0	0	0	0	0	0	58,004	16
	C. General Administration													
17	Administrative	0	(121,562)	(177,662)	0	0	0	3,600	0	0	0	0	(295,624)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(18,234)	124	9,435	(19,189)	0	111,296	2,248	0	0	0	0	85,680	19
20	Fees, Subscriptions & Promotions	(3,120)	12	1,666	301	10	0	0	0	0	0	0	(1,131)	20
21	Clerical & General Office Expenses	(515)	55,472	106,833	14,613	760	504	1,542	0	0	0	0	179,209	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	1,963	3,224	120	1,879	73	0	0	0	0	0	7,259	24
25	Other Admin. Staff Transportation	(9,019)	2,966	1,392	293	4,089	0	0	0	0	0	0	(279)	25
26	Insurance-Prop.Liab.Malpractice	0	338	2,212	153	1,178	543	36,942	0	0	0	0	41,366	26
27	Other (specify):*	0	5,761	9,652	1,394	0	0	0	0	0	0	0	16,807	27
28	**TOTAL General Administration**	(30,888)	(54,926)	(43,248)	(2,315)	7,916	112,416	44,332	0	0	0	0	33,287	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(35,130)	(2,401)	(35,188)	(2,315)	(44,798)	112,416	44,332	0	0	0	0	36,916	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 **Report Period Beginning:** 07/01/2013 **Ending:** 06/30/2014

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	(79,880)	0	7,402	0	1,269	0	188,079	0	0	0	0	116,870	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(56,090)	0	533	76	0	(91,673)	298,634	0	0	0	0	151,480	32
33	Real Estate Taxes	0	0	0	0	0	0	313,226	0	0	0	0	313,226	33
34	Rent-Facility & Grounds	0	0	6,657	0	0	0	(920,679)	0	0	0	0	(914,022)	34
35	Rent-Equipment & Vehicles	0	10,165	1,368	0	0	0	0	0	0	0	0	11,533	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(135,970)	10,165	15,960	76	1,269	(91,673)	(120,740)	0	0	0	0	(320,913)	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):*	(504,333)	0	0	0	0	0	0	0	0	0	0	(504,333)	43
44	TOTAL Special Cost Centers	(504,333)	0	0	0	0	0	0	0	0	0	0	(504,333)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(675,433)	7,764	(19,228)	(2,239)	(43,529)	20,743	(76,408)	0	0	0	0	(788,330)	45

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	See Page 6 - Supplemental		See Page 6 - Supplemental		

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	Nursing & Medical Records	$	Bravo Nursing Home Services, Inc.	0.00%	$ 48,571	$ 48,571	1
2	V	15	Mgmt. Allocation of Benefits		Bravo Nursing Home Services, Inc.	0.00%	3,954	3,954	2
3	V	17	Mgmt Fee/Administrative	138,000	Bravo Nursing Home Services, Inc.	0.00%	16,438	(121,562)	3
4	V	19	Professional Services		Bravo Nursing Home Services, Inc.	0.00%	124	124	4
5	V	20	Dues, Fees, Subs & Promotions		Bravo Nursing Home Services, Inc.	0.00%	12	12	5
6	V	21	Clerical and General Office		Bravo Nursing Home Services, Inc.	0.00%	55,472	55,472	6
7	V	24	Travel and Seminar		Bravo Nursing Home Services, Inc.	0.00%	1,963	1,963	7
8	V	25	Other Admin. Staff Transport.		Bravo Nursing Home Services, Inc.	0.00%	2,966	2,966	8
9	V	26	Insurance-Prop./Liab./Malprac.		Bravo Nursing Home Services, Inc.	0.00%	338	338	9
10	V	27	Mgmt. Allocation of Benefits		Bravo Nursing Home Services, Inc.	0.00%	5,761	5,761	10
11	V	35	Rent-Equipment & Vehicles		Bravo Nursing Home Services, Inc.	0.00%	10,165	10,165	11
12	V								12
13	V								13
14	Total			$ 138,000			$ 145,764	$ * 7,764	14

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	1	Dietary	$	Midwest Administrative Services, Inc.	0.00%	$ 1,934	$ 1,934	15
16	V	2	Food		Midwest Administrative Services, Inc.	0.00%	33	33	16
17	V	5	Utilities		Midwest Administrative Services, Inc.	0.00%	227	227	17
18	V	6	Maintenance		Midwest Administrative Services, Inc.	0.00%	169	169	18
19	V	7	Mgmt. Allocation of Benefits		Midwest Administrative Services, Inc.	0.00%	218	218	19
20	V	10	Nursing and Medical Records		Midwest Administrative Services, Inc.	0.00%	4,923	4,923	20
21	V	15	Mgmt. Allocation of Benefits		Midwest Administrative Services, Inc.	0.00%	556	556	21
22	V	17	Mgmt Fee/Administrative	180,046	Midwest Administrative Services, Inc.	0.00%	2,384	(177,662)	22
23	V	19	Professional Services		Midwest Administrative Services, Inc.	0.00%	9,435	9,435	23
24	V	20	Dues, Fees, Subs & Promotions		Midwest Administrative Services, Inc.	0.00%	1,666	1,666	24
25	V	21	Clerical and General Office		Midwest Administrative Services, Inc.	0.00%	106,833	106,833	25
26	V	24	Travel and Seminar		Midwest Administrative Services, Inc.	0.00%	3,224	3,224	26
27	V	25	Other Admin. Staff Transport.		Midwest Administrative Services, Inc.	0.00%	1,392	1,392	27
28	V	26	Insurance-Prop./Liab./Malprac.		Midwest Administrative Services, Inc.	0.00%	2,212	2,212	28
29	V	27	Mgmt. Allocation of Benefits		Midwest Administrative Services, Inc.	0.00%	9,652	9,652	29
30	V	30	Depreciation		Midwest Administrative Services, Inc.	0.00%	7,402	7,402	30
31	V	32	Interest		Midwest Administrative Services, Inc.	0.00%	533	533	31
32	V	34	Rent-Facility and Grounds		Midwest Administrative Services, Inc.	0.00%	6,657	6,657	32
33	V	35	Rent-Equipment & Vehicles		Midwest Administrative Services, Inc.	0.00%	1,368	1,368	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 180,046			$ 160,818	$ * (19,228)	39

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	19	Professional Services	$ 21,586	Claims Administration Services, LLC		$ 2,397	$ (19,189)	15
16	V	20	Dues, Fees, Subs & Promotions		Claims Administration Services, LLC		301	301	16
17	V	21	Clerical and General Office		Claims Administration Services, LLC		14,613	14,613	17
18	V	24	Travel and Seminar		Claims Administration Services, LLC		120	120	18
19	V	25	Other Admin. Staff Transport.		Claims Administration Services, LLC		293	293	19
20	V	26	Insurance-Prop./Liab./Malprac.		Claims Administration Services, LLC		153	153	20
21	V	27	Mgmt. Allocation of Benefits		Claims Administration Services, LLC		1,394	1,394	21
22	V	32	Interest		Claims Administration Services, LLC		76	76	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 21,586			$ 19,347	$ * (2,239)	39

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	5	Utilities	$	Senior Living Services, Inc.	0.00%	$ 25	$ 25	15
16	V	6	Maintenance	134,482	Senior Living Services, Inc.	0.00%	76,793	(57,689)	16
17	V	7	Mgmt. Allocation of Benefits		Senior Living Services, Inc.	0.00%	4,950	4,950	17
18	V	20	Dues, Fees, Subs & Promotions		Senior Living Services, Inc.	0.00%	10	10	18
19	V	21	Clerical and General Office		Senior Living Services, Inc.	0.00%	760	760	19
20	V	24	Travel and Seminar		Senior Living Services, Inc.	0.00%	1,879	1,879	20
21	V	25	Other Admin. Staff Transport.		Senior Living Services, Inc.	0.00%	4,089	4,089	21
22	V	26	Insurance-Prop./Liab./Malprac.		Senior Living Services, Inc.	0.00%	1,178	1,178	22
23	V	30	Depreciation		Senior Living Services, Inc.	0.00%	1,269	1,269	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 134,482			$ 90,953	$ * (43,529)	39

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	19	Professional Services	$	Bravo Holding Company	0.00%	$ 111,296	$ 111,296	15
16	V	21	Clerical and General Office		Bravo Holding Company	0.00%	504	504	16
17	V	24	Travel and Seminar		Bravo Holding Company	0.00%	73	73	17
18	V	26	Insurance-Prop./Liab./Malprac.		Bravo Holding Company	0.00%	543	543	18
19	V	32	Interest	110,367	Bravo Holding Company	0.00%	18,694	(91,673)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 110,367			$ 131,110	$ * 20,743	39

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	17	Administrative	$	Inverness Real Estate, LLC	0.00%	$ 3,600	$ 3,600	15
16	V	19	Professional Services		Inverness Real Estate, LLC	0.00%	2,248	2,248	16
17	V	21	Clerical and General Office		Inverness Real Estate, LLC	0.00%	1,542	1,542	17
18	V	26	Insurance-Prop./Liab./Malprac.		Inverness Real Estate, LLC	0.00%	36,942	36,942	18
19	V	30	Depreciation		Inverness Real Estate, LLC	0.00%	188,079	188,079	19
20	V	32	Interest		Inverness Real Estate, LLC	0.00%	298,634	298,634	20
21	V	33	Real Estate Taxes		Inverness Real Estate, LLC	0.00%	313,226	313,226	21
22	V	34	Rent-Facility and Grounds	920,679	Inverness Real Estate, LLC	0.00%		(920,679)	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 920,679			$ 844,271	$ * (76,408)	39

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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 Alton, Inc.	Alton, IL	Bravo Care of Wood		Supportive Living	2
3			Bravo Care of East Peoria, Inc.	East Peoria, IL	River, Inc.	Wood River, IL	Facility	3
4			Bravo Care of Edwardsville, Inc.	Edwardsville, IL	Bravo Nursing Home			4
5			Bravo Care of Elgin, Inc.	Elgin, IL	Services, Inc.	St. Louis, MO	Management Co.	5
6			Bravo Care of Galeburg, Inc.	Galesburg, IL	Bravo Holding			6
7			Bravo Care of Joliet, Inc.	Joliet, IL	Company, Inc.	St. Louis, MO	Holding Co.	7
8			Bravo Care of Moline, Inc.	Moline, IL	Senior Living		Building Services	8
9			Bravo Care of Northbrook, Inc.	Northbrook, IL	Services, Inc.	St. Louis, MO	Company	9
10			Bravo Care of Peoria, Inc.	Peoria, IL	Bravo Team		Human Resources	10
11			Bravo Care of Rockford, Inc.	Rockford, IL	Health, Inc.	St. Louis, MO	Company	11
12			Bravo Care of St. Charles, Inc.	St. Charles, IL	Claims Administration		Legal Services	12
13			Bravo Care of St. Louis, Inc.	St. Louis, MO	Services, LLC	St. Louis, MO		13
14					Inverness Real			14
15					Estate, LLC	Inverness, IL	Lessor	15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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 (Note 1)	Administrative	0.00	95,224	3.97	7.94	Salary	$ 8,219	L17, C7	1
2	Mark Yampol	CEO (Note 2)	Administrative	0.00	27,618	3.97	7.94	Salary	2,384	L17, C7	2
3											3
4											4
5											5
6											6
7											7
8											8
9	Note 1: Michael Brady was the President of Bravo Nursing Home Services, Inc. from 7/1/13 to 12/30/13. When the stock of the companies were sold, Mr. Brady became										9
10	Director of Administrative Services and was no longer President. The wages above reflect only the period of time from when he was President.										10
11	Note 2: Mark Yampol is the CEO of Midwest Administrative Services, Inc. beginning 12/31/13, when the stock of the companies were purchased.										11
12	The wages above reflect only the period of time from 12/31/13 thru 6/30/14.										12
13								TOTAL	$ 10,603		13

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

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 6/30/2014

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	WeightedCensus	497,328	15	611,304	611,304	39,515	$ 48,571	1
2	15	Mgmt. Allocation of Benefits	WeightedCensus	497,328	15	49,766		39,515	3,954	2
3	17	Administrative	WeightedCensus	497,328	15	206,886	206,886	39,515	16,438	3
4	19	Professional Services	WeightedCensus	497,328	15	1,560		39,515	124	4
5	20	Dues, Fees, Subs & Promotions	WeightedCensus	497,328	15	155		39,515	12	5
6	21	Clerical and General Office	WeightedCensus	497,328	15	698,165	683,784	39,515	55,472	6
7	24	Travel and Seminar	WeightedCensus	497,328	15	24,702		39,515	1,963	7
8	25	Other Admin. Staff Transport.	WeightedCensus	497,328	15	37,333		39,515	2,966	8
9	26	Insurance-Prop./Liab./Malprac.	WeightedCensus	497,328	15	4,250		39,515	338	9
10	27	Mgmt. Allocation of Benefits	WeightedCensus	497,328	15	72,507		39,515	5,761	10
11	35	Rent-Equipment & Vehicles	WeightedCensus	497,328	15	127,935		39,515	10,165	11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21		** - Please note that the 15 subunits that are being allocated among include a facility in Swansea, IL. This facility was managed from								21
22		7/1/13 thru 3/31/14. The facility units used for the Swansea facility was based on the census through 3/31/14. The Swansea facility								22
23		is not a related party.								23
24										24
25	TOTALS					$ 1,834,563	$ 1,501,974		$ 145,764	25

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 6/30/2014

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: Midwest Administrative Services, Inc.
Street Address: 11701 Borman Drive, Suite 315
City / State / Zip Code: St. Louis, MO 63146
Phone Number: ((314) 994-9070
Fax Number: ((314) 994-9912

	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	1	Dietary	WeightedCensus	497,328	15	24,339	24,339	39,515	$ 1,934	1
2	2	Food	WeightedCensus	497,328	15	417		39,515	33	2
3	5	Utilities	WeightedCensus	497,328	15	2,858		39,515	227	3
4	6	Maintenance	WeightedCensus	497,328	15	2,125		39,515	169	4
5	7	Mgmt. Allocation of Benefits	WeightedCensus	497,328	15	2,750		39,515	218	5
6	10	Nursing and Medical Records	WeightedCensus	497,328	15	61,958	61,958	39,515	4,923	6
7	15	Mgmt. Allocation of Benefits	WeightedCensus	497,328	15	6,997		39,515	556	7
8	17	Administrative	WeightedCensus	497,328	15	30,003	30,003	39,515	2,384	8
9	19	Professional Services	WeightedCensus	497,328	15	118,742		39,515	9,435	9
10	20	Dues, Fees, Subs & Promotions	WeightedCensus	497,328	15	20,968		39,515	1,666	10
11	21	Clerical and General Office	WeightedCensus	497,328	15	1,344,593	1,045,674	39,515	106,833	11
12	24	Travel and Seminar	WeightedCensus	497,328	15	40,571		39,515	3,224	12
13	25	Other Admin. Staff Transport.	WeightedCensus	497,328	15	17,516		39,515	1,392	13
14	26	Insurance-Prop./Liab./Malprac.	WeightedCensus	497,328	15	27,838		39,515	2,212	14
15	27	Mgmt. Allocation of Benefits	WeightedCensus	497,328	15	121,473		39,515	9,652	15
16	30	Depreciation	WeightedCensus	497,328	15	93,160		39,515	7,402	16
17	32	Interest	WeightedCensus	497,328	15	6,702		39,515	533	17
18	34	Rent-Facility and Grounds	WeightedCensus	497,328	15	83,780		39,515	6,657	18
19	35	Rent-Equipment & Vehicles	WeightedCensus	497,328	15	17,213		39,515	1,368	19
20										20
21		** - Please note that the 15 subunits that are being allocated among include a facility in Swansea, IL. This facility was managed from								21
22		7/1/13 thru 3/31/14. The facility units used for the Swansea facility was based on the census through 3/31/14. The Swansea facility								22
23		is not a related party.								23
24										24
25	TOTALS					$ 2,024,003	$ 1,161,974		$ 160,818	25

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 6/30/2014

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: Claims Administration Services, LLC
Street Address: 11701 Borman Drive, Suite 315
City / State / Zip Code: St. Louis, MO 63146
Phone Number: ((314) 994-9070
Fax Number: ((314) 994-9912

	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	19	Professional Services	WeightedCensus/Direct Exp	497,328	15	$ 38,020	$	39,515	$ 2,397	1
2	20	Dues, Fees, Subs & Promotions	WeightedCensus	497,328	15	3,789		39,515	301	2
3	21	Clerical and General Office	WeightedCensus	497,328	15	183,917	183,869	39,515	14,613	3
4	24	Travel and Seminar	WeightedCensus	497,328	15	1,515		39,515	120	4
5	25	Other Admin. Staff Transport.	WeightedCensus	497,328	15	3,685		39,515	293	5
6	26	Insurance-Prop./Liab./Malprac.	WeightedCensus	497,328	15	1,930		39,515	153	6
7	27	Mgmt. Allocation of Benefits	WeightedCensus	497,328	15	17,550		39,515	1,394	7
8	32	Interest	WeightedCensus	497,328	15	957		39,515	76	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		** - Please note that the 15 subunits that are being allocated among include a facility in Swansea, IL. This facility was managed from								21
22		7/1/13 thru 3/31/14. The facility units used for the Swansea facility was based on the census through 3/31/14. The Swansea facility								22
23		is not a related party.								23
24										24
25	TOTALS					$ 251,363	$ 183,869		$ 19,347	25

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 6/30/2014

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: Senior Living Services, Inc.
Street Address: 11701 Borman Drive, Suite 315
City / State / Zip Code: St. Louis, MO 63146
Phone Number: ((314) 994-9070
Fax Number: ((314) 994-9912

	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	5	Utilities	WeightedCensus	497,328	15	$ 320	$	39,515	$ 25	1
2	6	Maintenance	WeightedCensus/Direct Exp	497,328	15	998,295	573,323	39,515	76,793	2
3	7	Mgmt. Allocation of Benefits	WeightedCensus	497,328	15	62,296		39,515	4,950	3
4	20	Dues, Fees, Subs & Promotions	WeightedCensus	497,328	15	120		39,515	10	4
5	21	Clerical and General Office	WeightedCensus	497,328	15	9,566		39,515	760	5
6	24	Travel and Seminar	WeightedCensus	497,328	15	23,651		39,515	1,879	6
7	25	Other Admin. Staff Transport.	WeightedCensus	497,328	15	51,467		39,515	4,089	7
8	26	Insurance-Prop./Liab./Malprac.	WeightedCensus	497,328	15	14,825		39,515	1,178	8
9	30	Depreciation	WeightedCensus	497,328	15	15,975		39,515	1,269	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21		** - Please note that the 15 subunits that are being allocated among include a facility in Swansea, IL. This facility was managed from								21
22		7/1/13 thru 3/31/14. The facility units used for the Swansea facility was based on the census through 3/31/14. The Swansea facility								22
23		is not a related party.								23
24										24
25	TOTALS					$ 1,176,515	$ 573,323		$ 90,953	25

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 6/30/2014

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 Holding Company
Street Address: 11701 Borman Drive, Suite 315
City / State / Zip Code: St. Louis, MO 63146
Phone Number: ((314) 994-9070
Fax Number: ((314) 994-9912

	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	19	Professional Services	WeightedCensus	497,328	15	$ 1,400,742	$	39,515	$ 111,296	1
2	21	Clerical and General Office	WeightedCensus	497,328	15	6,337		39,515	504	2
3	24	Travel and Seminar	WeightedCensus	497,328	15	913		39,515	73	3
4	26	Insurance-Prop./Liab./Malprac.	WeightedCensus	497,328	15	6,835		39,515	543	4
5	32	Interest	WeightedCensus	497,328	15	235,278		39,515	18,694	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		** - Please note that the 15 subunits that are being allocated among include a facility in Swansea, IL. This facility was managed from								21
22		7/1/13 thru 3/31/14. The facility units used for the Swansea facility was based on the census through 3/31/14. The Swansea facility								22
23		is not a related party.								23
24										24
25	TOTALS					$ 1,650,105	$		$ 131,110	25

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Berkadia		X	Mortgage	$120,218.91	10/1/04	$ 14,387,100	$ 12,439,409	11/1/39	0.0474	$ 296,053	1
2												2
3												3
4												4
5												5
	Working Capital											
6	MidCap (Thru Allocation of		X	Revolving Line of Credit		8/1/09			12/31/14	5.0000	18,694	6
7	Bravo Holding Co.)											7
8												8
9	TOTAL Facility Related				$120,218.91		$ 14,387,100	$ 12,439,409			$ 314,747	9
	B. Non-Facility Related*											
10							Less: Interest Income Offset				(56,120)	10
11							Amortization Expense				2,611	11
12							Allocated from Mgmt Co's				609	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (52,900)	14
15	TOTALS (line 9+line14)						$ 14,387,100	$ 12,439,409			$ 261,847	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** 31,740 **Line #** 26

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

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2013 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 415,585	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	See Below	$ 434,562	2
3. Under or (over) accrual (line 2 minus line 1).		$ 18,977	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 479,278	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.		$ 498,255	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2009	633,825	8
Taxes Paid-2012	2010	666,213	9
Taxes Paid-2013	2011	530,616	10
Total Taxes Paid	2012	546,928	11
	2013	474,434	12

Accrual based on prior year tax bill.

Note: The real estate entity was purchased on 12/31/13, therefore the beginning accrual used above reflects the accrued real estate tax balance as of 6/30/13 in order for the worksheet to compute properly. See explanation on Att Sch I

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2013	$	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.

2013 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 2013 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 2013.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	02-28-301-017-0000	1800 Colonial Pky, Inverness 5-97	$ 473,712.65	$ 473,712.65
2.	02-28-301-039-0000	1800 Colonial Pky, Inverness 1-00	$ 721.18	$ 721.18
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 474,433.83	$ 474,433.83

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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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 Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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 [X] (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? [X] (a) Own the Equipment [X] (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: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nursing Home		2000	$ 1,382,237	1
2					2
3	TOTALS			$ 1,382,237	3

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	142		2013	2000	$ 7,846,364	$	40	$ 98,080	$ 98,080	$ 98,080	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Building Improvements - Real Estate Entity										9
10											10
11	HVAC Improvements			2014	3,738		10	125	125	125	11
12	Sprinkler			2014	14,324		40	148	148	148	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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	Leasehold Improvements - Operating Entity		$	$		$	$	$	37
38									38
39	Fire Hydrants	2014	10,513	125	7	125		125	39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 7,874,939	$ 125		$ 98,478	$ 98,353	$ 98,478	70

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	$ 75,852	$ 15,089	$ 15,089	$	5	$ 19,055	71
72	Current Year Purchases	5,712	854	854		5	854	72
73	Fully Depreciated Assets							73
74	Allocated from Mgmt Co/Real Estate Entity	196,911		18,517	18,517	10	9,846	74
75	TOTALS	$ 278,475	$ 15,943	$ 34,460	$ 18,517		$ 29,755	75

D. Vehicle Costs. (See instructions.)*

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

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 9,535,651	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 16,068	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 132,938	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 116,870	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 128,233	85	

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

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

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	92
93			93
94			94
95		$	95

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

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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. [X] 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:	2000	142	10/1/07	$ 837,912	5	Unlimited	3
4	Additions							4
5								5
6								6
7	TOTAL		142		$ 837,912 **			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
   This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A .

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

10. Effective dates of current rental agreement:
    Beginning
    Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2015	$
13.	/2016	$
14.	/2017	$

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: $ 25,586 Description: Medical Equipment Rental - $14,053, Home Office Allocation - $11,533
    (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	N/A		$	$	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.

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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

It is the policy of this facility to only hire certified nurses aides.

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

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.

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(3)	hrs	$	12,300	$ 456,726	$	12,300	$ 456,726	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,380	125,165		2,380	125,165	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(2), 10A(3)	hrs		13,132	581,391	3,264	13,132	584,655	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				380,869		380,869	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			$	27,812	$ 1,163,282	$ 384,133	27,812	$ 1,547,415	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.

STATE OF ILLINOIS

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2014 (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	$ 9,222	$ 24,624	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 405,296)	1,962,310	1,962,310	3
4	Supply Inventory (priced at Cost)	3,912	3,912	4
5	Short-Term Investments			5
6	Prepaid Insurance	15,775	19,105	6
7	Other Prepaid Expenses	4,064	4,064	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,995,283	$ 2,014,015	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,382,237	13
14	Buildings, at Historical Cost		7,846,364	14
15	Leasehold Improvements, at Historical Cost	10,513	28,575	15
16	Equipment, at Historical Cost	81,564	278,475	16
17	Accumulated Depreciation (book methods)	(20,034)	(128,233)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		335,242	21
22	Other Long-Term Assets (spe Loan Fees		219,426	22
23	Other(specify): Deposits	2,000	2,000	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 74,043	$ 9,964,086	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,069,326	$ 11,978,101	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 840,107	$ 878,369	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	415,117	415,117	30
31	Accrued Taxes Payable (excluding real estate taxes)	26,256	26,256	31
32	Accrued Real Estate Taxes(Sch.IX-B)		479,278	32
33	Accrued Interest Payable		54,426	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	14,377	14,377	35
	Other Current Liabilities(specify):			
36	Accrued Expenses	212,153	216,153	36
37	Accrued Rent	1,104,793		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,612,803	$ 2,083,976	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		12,439,409	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Bravo Holding Company	1,140,331	1,140,331	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 1,140,331	$ 13,579,740	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,753,134	$ 15,663,716	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,683,808)	$ (3,685,615)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,069,326	$ 11,978,101	48

***(See instructions.)**

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ (1,764,313)	1	
2	Restatements (describe):		2	
3	Rounding	1	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (1,764,312)	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	80,504	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)**	$ 80,504	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)**	$ (1,683,808)	24	*

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

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	$ 12,748,355	1
2	Discounts and Allowances for all Levels	(2,606,495)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 10,141,860	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	601,834	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 601,834	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	2,145	14
15	Telephone, Television and Radio	1,245	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	26,672	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 32,162	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	56,090	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 56,090	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached Schedule	2,612	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 2,612	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,834,558	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,351,128	31
32	Health Care	4,728,692	32
33	General Administration	1,409,653	33
	B. Capital Expense		
34	Ownership	2,077,451	34
	C. Ancillary Expense		
35	Special Cost Centers	915,637	35
36	Provider Participation Fee	271,493	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,754,054	40
41	**Income before Income Taxes (line 30 minus line 40)****	80,504	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 80,504	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,440,814	44
45	Private Pay - Net Inpatient Revenue	3,375,722	45
46	Medicare - Net Inpatient Revenue	3,936,988	46
47	Other-(specify) Insurance	388,336	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 10,141,860	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.**

Rosewood Care Ctr Inverness

Period Beginning **07/01/2013**
Period End **06/30/2014**

Schedule 19A

Other Revenue:

Vending Income	**348**
Vendor Discount	**1,749**
Miscellaneous	**515**
Total Other Revenue	**2,612**

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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	1,520	1,632	$ 69,828	$ 42.79	1
2	Assistant Director of Nursing	2,080	2,256	82,721	36.67	2
3	Registered Nurses	37,648	40,434	1,180,193	29.19	3
4	Licensed Practical Nurses	18,314	19,389	368,374	19.00	4
5	CNAs & Orderlies	85,213	89,751	1,077,424	12.00	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,454	1,782	32,887	18.46	8
9	Activity Director	2,191	2,370	43,143	18.20	9
10	Activity Assistants	2,787	3,020	26,637	8.82	10
11	Social Service Workers	4,120	4,408	61,803	14.02	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	22,929	24,450	244,914	10.02	15
16	Dishwashers					16
17	Maintenance Workers	2,035	2,201	27,863	12.66	17
18	Housekeepers	19,633	21,200	197,697	9.33	18
19	Laundry	5,496	5,827	60,562	10.39	19
20	Administrator	2,080	2,228	98,121	44.04	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,276	10,237	130,090	12.71	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	2,244	2,436	34,599	14.20	31
32	Other Health Care(specify)					32
33	Other(specify) See Sch 20A	16,561	18,070	482,732	26.71	33
34	TOTAL (lines 1 - 33)	235,581	251,691	$ 4,219,588 *	$ 16.76	34

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

** See instructions.

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	Monthly	$ 12,999	L1, C3	35
36	Medical Director	Monthly	10,800	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	5,711	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	2,436	L11, C3	44
45	Social Service Consultant	Monthly	1,639	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 33,585		49

C. CONTRACT NURSES

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

Rosewood Care Ctr Inverness

Period Beginning **07/01/2013**
Period End **06/30/2014**

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Nurse	3,022	3,164	103,478	32.70
Case Manager	3,933	4,153	135,466	32.62
Rehabilitation Nurse	2,585	2,865	75,548	26.37
Ward Clerk	2,369	2,904	45,869	15.80
Marketing	4,652	4,984	122,371	24.55
TOTAL	16,561	18,070	482,732	

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Patrick Dipaolo	Administrator	0	$ 98,121
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 98,121

B. Administrative - Other

Description	Amount
Mgmt Fees-Bravo Nursing Home Svc-See Page 6, Elimon P 3, C 7	$ 138,000
Mgmt Fees-Midwest Admin Svc-See Page 6, Elimon P 3, C 7 from 1/1/14-6/30/14 (post-acquisition)	176,446
TOTAL (agree to Schedule V, line 17, col. 3)	$ 314,446
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
C.J. Schlosser & Company	Accountant/Consultant	$ 150
Hochschild, Bloom & Company	Accountant/Consultant	3,394
Midwest Administrative Services	Administrative/Bookkeeping	154,382
Claims Administration Services, Inc.	Related Party Legal Fees	21,586
Daniel Maher	Legal Fees	20,410
Kelly, Olson, Michod, DeHaan, Rich	Legal Fees	14,796
Litchfield Cavo LLP	Legal Fees	240
McCorkle Court Reporters, Inc.	Deposition Transcription	223
McCorkle Litigation Services	Deposition Transcription	86
Mulherin, Rehfeldt & Varchetto, P.C	Legal Fees	11,677
Amy Ostrolenk	Medical Records Review	600
See Attached Schedule		15,298
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 242,842

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 110,279
Unemployment Compensation Insurance	25,993
FICA Taxes	318,153
Employee Health Insurance	24,856
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	4,007
Employee Uniforms	1,285
Employee Physicals	3,015
Employee Drug Tests	1,008
Tuition Reimbursement	
TOTAL (agree to Schedule V, line 22, col.8)	$ 488,596

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

Description	Line #	Amount
		$
N/A		
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	1,785
Health Care Worker Background Check	
(Indicate # of checks performed)	3,570
Patient Background Checks	
Misc. Dues/Subscriptions/Fees	500
Rosewood License Fee	1,500
IHCA Dues	5,008
Misc. Licenses & Fees	1,515
Home Office Allocation	1,989
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 17,857

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	100
Home Office Allocation	7,259
Seminar Expense	483
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,842

**See instructions.

Rosewood Care Ctr Inverness

Period Beginning **07/01/2013**
Period End **06/30/2014**

Schedule 21A

Vendor/Payee	Type	Amount
Clerk of the Circuit Court	Entry of Appearance Fee	**436**
Clerk of the Circuit Court of Cook Co	Entry of Appearance Fee	**848**
Healthcare Horizons	Healthcare Consulting	**1,135**
Open Delta Consulting	Medical Records Review	**2,110**
Senior Care Capital	Closing Fees	**7,500**
Sterling Valuation of Illinois	Appraisal	**3,000**
Sun Times Media	Public Notice	**69**
US Managed Care Services, LLC	Managed Care Network	**200**
	Total	**15,298**

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

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			$		$	$	$	$	$	$	$	$	$
2	N/A												
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Rosewood Care Ctr Inverness # 0049023 Report Period Beginning: 07/01/2013 Ending: 06/30/2014

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **5,008 IHCA**

(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. $ **73,744** 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. $ **271,493**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **2,493**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.