

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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.

I. IDPH License ID Number: 0037754

Facility Name: The Imperial Grove Pavilion

Address: 1366 West Fullerton Avenue Chicago 60614
Number City Zip Code

County: Cook

Telephone Number: (773) 539-2122 Fax # (773) 935-0036

HFS ID Number:

Date of Initial License for Current Owners: 1/31/92

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☒ "Sub-S" Corp.
☐ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: Amanda Springborn Telephone Number: (314) 925-3838
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 01/01/12 to 12/31/12 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) _____
(Type or Print Name) _____
(Title) _____

Paid
Preparer

(Signed) _____
(Print Name and Title) _____
(Firm Name & Address) McGladrey LLP
20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847) 517-7067

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 The Imperial Grove Pavilion# 0037754 Report Period Beginning: 01/01/12 Ending: 12/31/12

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 bedsN/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	<u>248</u>	Skilled (SNF)	<u>248</u>	<u>90,768</u>	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	<u>248</u>	TOTALS	<u>248</u>	<u>90,768</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>54,338</u>	<u>3,821</u>	<u>26,340</u>	<u>84,499</u>	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>54,338</u>	<u>3,821</u>	<u>26,340</u>	<u>84,499</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 93.09%

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

N/A (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?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Note : Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 01/31/92

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

YES ☒Date 01/01/98NO ☐

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

YES ☒NO ☐If YES, enter number
of beds certified 248 and days of care provided 16,509Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 12/31/12Fiscal Year: 12/31/12

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

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	565,782	55,453	19,264	640,499		640,499	4,534	645,033			1
2	Food Purchase		606,003		606,003		606,003	(52,466)	553,537			2
3	Housekeeping	387,770	88,306		476,076		476,076	8,945	485,021			3
4	Laundry	78,371	39,256		117,627		117,627		117,627			4
5	Heat and Other Utilities			386,861	386,861		386,861	6,472	393,333			5
6	Maintenance	112,318	86,424	231,673	430,415		430,415	16,748	447,163			6
7	Other (specify):*											7
8	TOTAL General Services	1,144,241	875,442	637,798	2,657,481		2,657,481	(15,767)	2,641,714			8
	B. Health Care and Programs											
9	Medical Director			96,000	96,000		96,000		96,000			9
10	Nursing and Medical Records	5,654,412	383,214	52,557	6,090,183		6,090,183	22,315	6,112,498			10
10a	Therapy											10a
11	Activities	281,690	10,933	53,732	346,355		346,355	551	346,906			11
12	Social Services	128,023		24,365	152,388		152,388		152,388			12
13	CNA Training											13
14	Program Transportation	30,985			30,985		30,985	22,386	53,371			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	6,095,110	394,147	226,654	6,715,911		6,715,911	45,252	6,761,163			16
	C. General Administration											
17	Administrative	294,522		1,284,131	1,578,653		1,578,653	(1,249,078)	329,575			17
18	Directors Fees											18
19	Professional Services			307,212	307,212		307,212	24,046	331,258			19
20	Dues, Fees, Subscriptions & Promotions			44,733	44,733		44,733	1,552	46,285			20
21	Clerical & General Office Expenses	268,023	77,280	209,270	554,573		554,573	243,459	798,032			21
22	Employee Benefits & Payroll Taxes			1,425,705	1,425,705		1,425,705	52,466	1,478,171			22
23	Inservice Training & Education											23
24	Travel and Seminar			11,823	11,823		11,823	460	12,283			24
25	Other Admin. Staff Transportation			30,489	30,489		30,489	(20,654)	9,835			25
26	Insurance-Prop.Liab.Malpractice			723,124	723,124		723,124	99,410	822,534			26
27	Other (specify):* Home Office Benefit							45,630	45,630			27
28	TOTAL General Administration	562,545	77,280	4,036,487	4,676,312		4,676,312	(802,709)	3,873,603			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,801,896	1,346,869	4,900,939	14,049,704		14,049,704	(773,224)	13,276,480			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.

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					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			239,868	239,868		239,868	541,396	781,264			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			57,359	57,359		57,359	728,290	785,649			32
33	Real Estate Taxes							412,104	412,104			33
34	Rent-Facility & Grounds			1,777,306	1,777,306		1,777,306	(1,776,823)	483			34
35	Rent-Equipment & Vehicles			99,296	99,296		99,296	7,096	106,392			35
36	Other (specify):*											36
37	TOTAL Ownership			2,173,829	2,173,829		2,173,829	(87,937)	2,085,892			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,049,398	2,042,432	3,091,830		3,091,830		3,091,830			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			554,248	554,248		554,248		554,248			42
43	Other (specify):* Non-Allowable Co			921,109	921,109		921,109	(921,109)				43
44	TOTAL Special Cost Centers		1,049,398	3,517,789	4,567,187		4,567,187	(921,109)	3,646,078			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,801,896	2,396,267	10,592,557	20,790,720		20,790,720	(1,782,270)	19,008,450			45

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

		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				4
5	Telephone, TV & Radio in Resident Rooms	(19,352)	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	110,455	30		9
10	Interest and Other Investment Income	(72,256)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,925)	43		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	(1,309)	43		18
19	Entertainment	(12,826)	43		19
20	Contributions	(32,225)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(428,629)	43		24
25	Fund Raising, Advertising and Promotional	(141,518)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(8,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	(382,733)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (990,318)		\$	30

BHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(791,952)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (791,952)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,782,270)		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

The Imperial Grove Pavilion

Report Period Beginning: ID# 0037754

Ending: 01/01/12

12/31/12

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs - Part A	\$ (150,513)	43	1
2	X-Rays - Part A	(62,646)	43	2
3	Offset Misc. Income	(663)	21	3
4	To reclass LHI to R&M	2,300	6	4
5	Disallow Non-Allowable Legal Expenses	(8,580)	19	5
6	To adjust RE Taxes for portion applicable to SNF	(100,465)	33	6
7	Settlement	(62,166)	43	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	(382,733)		49

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Robert Hartman	30%	See PG 6-Supp		See PG 6-Supp		
Barry Carr	10%					
Michael Harris	20%					
Jack Rajchenbach	20%					
Bernard Hollander	20%					

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	20	Dues & Subscriptions	\$	The Claridge, L.L.C.	100.00%	\$ 210	\$ 210	1
2	V	30	Depreciation		The Claridge, L.L.C.	100.00%	399,019	399,019	2
3	V	32	Interest		The Claridge, L.L.C.	100.00%	755,232	755,232	3
4	V	32	Amortization of Loan Cost		The Claridge, L.L.C.	100.00%	18,253	18,253	4
5	V	33	Property Taxes		The Claridge, L.L.C.	100.00%	494,238	494,238	5
6	V	34	Rent	1,777,306	The Claridge, L.L.C.	100.00%		(1,777,306)	6
7	V	26	Insurance		The Claridge, L.L.C.	100.00%	71,872	71,872	7
8	V	26	Insurance		The Claridge, L.L.C.	100.00%	25,591	25,591	8
9	V	19	Professional Fees		The Claridge, L.L.C.	100.00%	15,876	15,876	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,777,306			\$ 1,780,291	\$ * 2,985	14

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	NuCare Management Company	70.00%	\$ 2,750	\$ 2,750	15
16	V	6	Repairs and Maintenance		NuCare Management Company	70.00%	7,076	7,076	16
17	V	10	Clinical Salaries		NuCare Management Company	70.00%	8,673	8,673	17
18	V	17	Management Fees	1,284,131	NuCare Management Company	70.00%	35,053	(1,249,078)	18
19	V	19	Professional Fees		NuCare Management Company	70.00%	3,779	3,779	19
20	V	20	Dues, Subscriptions		NuCare Management Company	70.00%	490	490	20
21	V	21	Office Expense		NuCare Management Company	70.00%	183,667	183,667	21
22	V	24	Education and Seminars		NuCare Management Company	70.00%	128	128	22
23	V	25	Other Admin Transportation		NuCare Management Company	70.00%	1,330	1,330	23
24	V	26	Insurance		NuCare Management Company	70.00%	141	141	24
25	V	27	Employee Benefits		NuCare Management Company	70.00%	43,994	43,994	25
26	V	30	Depreciation Expense		NuCare Management Company	70.00%	9,609	9,609	26
27	V	32	Interest & Amortization		NuCare Management Company	70.00%	1,841	1,841	27
28	V	33	Real Estate Taxes		NuCare Management Company	70.00%	7,887	7,887	28
29	V	34	Facility Rent		NuCare Management Company	70.00%	483	483	29
30	V	35	Equipment Rental		NuCare Management Company	70.00%	1,671	1,671	30
31	V	35	Auto Rental		NuCare Management Company	70.00%	3,864	3,864	31
32	V	30	Depreciation Expense		NuCare Management Company	70.00%	3,037	3,037	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,284,131			\$ 315,473	\$ * (968,658)	39

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

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	Minor Equipment	\$	Cinical Consulting Services, LLC		\$ 68	\$ 68	15
16	V	10	Nursing and Medical Records		Cinical Consulting Services, LLC		13,642	13,642	16
17	V	11	Activities		Cinical Consulting Services, LLC		551	551	17
18	V	19	Professional Fees		Cinical Consulting Services, LLC		0		18
19	V	20	Dues, Subscriptions		Cinical Consulting Services, LLC		94	94	19
20	V	21	Office Expense		Cinical Consulting Services, LLC		24,899	24,899	20
21	V	24	Education and Seminars		Cinical Consulting Services, LLC		308	308	21
22	V	25	Other Admin Transportation		Cinical Consulting Services, LLC		402	402	22
23	V	26	Insurance		Cinical Consulting Services, LLC		107	107	23
24	V	27	Employee Benefits		Cinical Consulting Services, LLC		1,636	1,636	24
25	V	30	Depreciation Expense		Cinical Consulting Services, LLC		140	140	25
26	V	32	Interest & Amortization		Cinical Consulting Services, LLC		102	102	26
27	V	35	Auto Rental		Cinical Consulting Services, LLC		387	387	27
28	V	30	Depreciation Expense		Cinical Consulting Services, LLC		49	49	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			\$			\$ 42,385	\$ * 42,385	39

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

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	1	Dietary	\$	ITEX-A.K. CARE	70.00%	\$ 4,534	\$ 4,534	15
16	V	3	Housekeeping		ITEX-A.K. CARE	70.00%	8,945	8,945	16
17	V	5	Utilities		ITEX-A.K. CARE	70.00%	3,722	3,722	17
18	V	6	Repair and Maintenance		ITEX-A.K. CARE	70.00%	7,304	7,304	18
19	V	19	Professional Services		ITEX-A.K. CARE	70.00%	12,971	12,971	19
20	V	20	Dues and Subscriptions		ITEX-A.K. CARE	70.00%	758	758	20
21	V	21	Clerical		ITEX-A.K. CARE	70.00%	35,556	35,556	21
22	V	24	Education & Seminar		ITEX-A.K. CARE	70.00%	24	24	22
23	V	26	Insurance		ITEX-A.K. CARE	70.00%	1,699	1,699	23
24	V	30	Depreciation		ITEX-A.K. CARE	70.00%	12,943	12,943	24
25	V	32	Interest		ITEX-A.K. CARE	70.00%	25,118	25,118	25
26	V	33	Real Estate Taxes		ITEX-A.K. CARE	70.00%	10,444	10,444	26
27	V	35	Equipment Rental		ITEX-A.K. CARE	70.00%	1,174	1,174	27
28	V	30	Depreciation		ITEX-A.K. CARE	70.00%	6,144	6,144	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			\$			\$ 131,336	\$ * 131,336	39

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

Facility Name & ID Number

The Imperial Grove Pavilion

0037754

Report Period Beginning:

01/01/12

Ending:

12/31/12

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			Bronzeville Park	Chicago	Nucare Services	Lincolnwood	Bookeeping Mgmt	1
2			California Gardens Corp.	Chicago	7257 N. Lincoln Ave L	Lincolnwood	Building Rental	2
3			Claremont Rehab & Living	Buffalo grove	Diamond Insurance	Northbrook	Work Comp Ins	3
4			Calremont - Hanover Park	Hanover Park	Seasons Hospice	Park Ridge	Hospice	4
5			Claridge Imperial, LTD	Chicago	JLR Management	Lincolnwood	Management Co	5
6			Aria Post Acute Care	Hillside	KFT Services, LLC	Lincolnwood	Management Co	6
7			Jackson Corp	Chicago	Drake Louis Enterpris	Lincolnwood	Management Co	7
8			Monroe Pavillion	Chicago	Integra Healthcare Eq	Elmhurst	DME & Med Supp	8
9			Renaissance at 87th Street	Chicago	Clinical Consulting	Lincolnwood	Clinical consulting	9
10			Seven Oaks	Glendale, WI	Quest ServicesCorp	Lincolnwood	Marketing	10
11			Renaissance at Midway	Chicago				11
12			Renaissance at South Shore	Chicago				12
13			Renaissance Park South	Chicago	Symphony Healthcare	Morton Grove	Sub Lessor	13
14			Renaissance East	Mesa, Arizona	Symphony M.L., LLC	Morton Grove	Main Lessor	14
15			Renaissance West	Mesa, Arizona	Symphony HMG, LLC	Morton Grove	Sub Lessor	15
16			Renaissance Village IL	Mesa, Arizona	Symphony Financial S	Morton Grove	Mgmt Co.	16
17			Renaissance Village AL	Mesa, Arizona				17
18								18
19								19
20			Symphony Aspen Ridge, LLC D/B/A Symphony Decatur					20
21			Symphony Countryside, LLC D/B/A Countrysid Aurora					21
22			Symphony Crestwood, LLC D/B/A Symphony o/ Crestwood					22
23			Symphony Deerbrook, LLC D/B/A Symphony o/ Joliet					23
24			Symphony Maple Crest, LLC D/B/A Maple Crest Belvidere					24
25			Symphony Maple Ridge, LLC D/B/A Symphony Lincoln					25
26			Symphony McKinley, LLC D/B/A McKinley Co Decatur					26
27			Symphony Northwoods, LLC D/B/A Northwood Belvidere					27
28								28
29								29
30								30

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 Harris	Administrative	Administrative	20.00	See Attachment	See Att.	See Att	MF & Salary	\$ 83,229	17(1&7)	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 83,229		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

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

NuCare Management Company

Street Address

7257 North Lincoln Avenue

City / State / Zip Code

Lincolnwood, IL 60645

Phone Number

(847) 933-2600

Fax Number

(847) 933-2601

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Bed days available	1,228,556	15	\$ 37,226	\$	90,768	\$ 2,750	1
2	6	Repairs and Maintenance	Bed days available	1,228,556	15	95,768		90,768	7,076	2
3	10	Clinical Salaries	Bed days available	1,228,556	15	117,394	117,394	90,768	8,673	3
4	17	Management Fees	Bed days available	1,228,556	15	474,443	474,443	90,768	35,053	4
5	19	Professional Fees	Bed days available	1,228,556	15	51,153		90,768	3,779	5
6	20	Dues, Subscriptions	Bed days available	1,228,556	15	6,629		90,768	490	6
7	21	Office Expense	Bed days available	1,228,556	15	2,485,957	2,260,083	90,768	183,667	7
8	24	Education and Seminars	Bed days available	1,228,556	15	1,734		90,768	128	8
9	25	Other Admin Transportation	Bed days available	1,228,556	15	18,004		90,768	1,330	9
10	26	Insurance	Bed days available	1,228,556	15	1,913		90,768	141	10
11	27	Employee Benefits	Bed days available	1,228,556	15	595,462		90,768	43,994	11
12	30	Depreciation Expense	Bed days available	1,228,556	15	130,061		90,768	9,609	12
13	32	Interest & Amortization	Bed days available	1,228,556	15	24,917		90,768	1,841	13
14	33	Real Estate Taxes	Bed days available	1,228,556	15	106,750		90,768	7,887	14
15	34	Facility Rent	Bed days available	1,228,556	15	6,532		90,768	483	15
16	35	Equipment Rental	Bed days available	1,228,556	15	22,618		90,768	1,671	16
17	35	Auto Rental	Bed days available	1,228,556	15	52,299		90,768	3,864	17
18	30	Depreciation Expense	Direct allocation			3,037			3,037	18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 4,231,897	\$ 2,851,920		\$ 315,473	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	Cambridge Realty Corporation		X	Mortgage	Interest only	6/16/04	\$ 19,153,100	\$ 13,977,762	3/31/38	0.0525	\$ 755,232	1	
2												2	
3	Judy Harris Trust		X	Working capital	\$744.00	11/1/12	52,095	44,968	10/31/19	0.0065	562	3	
4												4	
5												5	
	Working Capital												
6	Shareholder Loans	X		Working Capital	Interest only	12/21/00	550,000	550,000	12/31/12	0.0800		6	
7	Shareholder Loans	X		Working Capital	Interest only	8/31/03	4,400,000	2,215,400	6/1/13	0.0825	56,797	7	
8												8	
9	TOTAL Facility Related				\$744.00		\$ 24,155,195	\$ 16,788,130			\$ 812,591	9	
	B. Non-Facility Related*												
10								Amortization of loan costs			18,253	10	
11								Allocation from management co.			27,061	11	
12								Interest income offset			(15,459)	12	
13								Shareholder interest			(56,797)	13	
14	TOTAL Non-Facility Related						\$	\$			\$ (26,942)	14	
15	TOTALS (line 9+line14)						\$ 24,155,195	\$ 16,788,130			\$ 785,649	15	

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

** 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 2011 report.			\$	<u>523,413</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.)		2011	\$	<u>496,415</u>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>(26,998)</u>	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	<u>521,236</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.		Adjust taxes paid to 67%		<u>(100,465)</u>	
(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.		Allocation from mgmt co.		<u>18,331</u>	
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>412,104</u>	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2007	<u>400,391</u>	8	
		2008	<u>404,409</u>	9	
		2009	<u>477,693</u>	10	
		2010	<u>498,488</u>	11	
		2011	<u>496,415</u>	12	
2012 Real Estate Tax Accrual Based on Prior Year		* 2011 Real Estate Tax Bill	590,970		
		Imperial portion for F/S	496,415	84%	
		Imperial portion for cost report	395,950	67%	

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	\$		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.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

The Imperial Grove Pavilion

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0037754

CONTACT PERSON REGARDING THIS REPORT

Jay Flatt

TELEPHONE

(847) 933-2600

FAX #:

(847) 933-2601

A.
Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)		(B)	(C)	(D)
Tax Index Number		Property Description	Total Tax	Tax Applicable to Nursing Home
1.	14-29-321-040-0000	Nursing Home	\$ 590,970.43	\$ 395,950.00
2.	10-35-312-022-0000	Nursing Home-Mgmt. Co. Alloc	\$ 50,627.24	\$ 10,445.00
3.	10-27-319-028-0000	Nursing Home-Mgmt. Co. Alloc	\$ 84,353.24	\$ 7,886.00
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 725,950.91	\$ 414,281.00

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? X YES 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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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: 91,703 B. General Construction Type: Exterior Brick Frame Reinforced Concrete Number of Stories 6

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).
Claridge IVY, Ltd; Retirement apartment rentals; 119 units

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

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

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Care</u>		<u>1998</u>	<u>\$ 40,000</u>	1
2	<u>Allocated from Management Company</u>			<u>11,230</u>	2
3	TOTALS			<u>\$ 51,230</u>	3

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	248		1998	1984	\$ 14,437,336	\$	40	\$ 360,933	\$ 360,933	\$ 5,240,748	4
5	Allocated from Related Parties:										5
6	Clinical Consulting		2004		5,319		40	152	152	1,387	6
7	ITEX		1992		403,453		40	11,527	11,527	225,741	7
8	NuCare		2004		95,751		40	2,736	2,736	24,964	8
	Improvement Type**										
9	Leasehold Improvements			1992	60,378		20	1,307	1,307	60,378	9
10	Leasehold Improvements			1993	59,308		20	2,965	2,965	57,820	10
11	Leasehold Improvements			1994	10,638		20	532	532	9,842	11
12	Leasehold Improvements			1995	43,191		20	2,160	2,160	37,798	12
13	Furnace			1996	1,843		20	92	92	1,519	13
14	Door Locks			1996	2,357		20	118	118	1,946	14
15	Windows			1996	8,365		20	418	418	6,898	15
16	Electrical Wiring			1996	4,880		20	244	244	4,026	16
17	Fence			1996	1,067		20	53	53	877	17
18	Gutters			1996	1,574		20	79	79	1,302	18
19	Brick Wall			1996	2,560		20	128	128	2,112	19
20	Ceiling Lights			1996	5,501		20	275	275	4,528	20
21	Nurse Station			1996	2,500		20	125	125	2,052	21
22	Countertops			1996	2,610		20	131	131	2,158	22
23	Convection Oven			1996	7,515		20	376	376	6,202	23
24	Boiler			1996	2,927		20	146	146	2,411	24
25	Fence			1997	1,050		20			1,050	25
26	Electrical Improvements			1997	1,671		20	84	84	1,300	26
27	Nurse Call Station			1997	3,501		20	175	175	2,713	27
28	Public Address System			1997	1,360		20	68	68	1,054	28
29	Brick Wall			1997	5,110		20	256	256	3,966	29
30	Floor Tile			1997	21,705		20	1,085	1,085	16,819	30
31	Fire Doors			1997	4,096		20	205	205	3,176	31
32	Carpeting			1997	3,243		20	162	162	2,512	32
33	Inspection Improvements			1997	9,884		20	494	494	7,658	33
34	Door Restrictors			1997	8,475		20	424	424	6,571	34
35	Fire Alarm			1997	2,082		20	104	104	1,604	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

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	Sheet Metal	1998	\$ 11,981	\$	20	\$ 599	\$ 599	\$ 8,686	37
38	Lighting	1998	7,156		20	358	358	5,191	38
39	Screens	1998	2,704		20	135	135	1,958	39
40	Piping	1998	4,145		20	207	207	3,002	40
41	Fire Alarms & Fire Proofing	1998	12,534		20	627	627	9,091	41
42	Tile	1998	967		20	49	49	710	42
43	Driveway	1998	7,342		20	367	367	5,322	43
44	Tuckpointing	1998	39,242		20	1,962	1,962	28,448	44
45	Ground Fuel Tank	1999	17,985		20	899	899	12,137	45
46	Carpet	1999	28,114		20	1,406	1,406	18,981	46
47	Wallcovering	1999	36,585		20	1,830	1,830	24,704	47
48	Floor in Dining Room	1999	9,850		20	493	493	6,655	48
49	Signs	1999	1,765		20	88	88	1,188	49
50	Electrical Work	1999	20,508		20	1,025	1,025	13,838	50
51	Brick & Masonry Work	1999	12,345		20	617	617	8,329	51
52	Gas Line Improvements	1999	1,633		20	82	82	1,107	52
53	Alarm System	1999	1,388		20	69	69	932	53
54	Wallcovering	2000	21,554		20	1,078	1,078	13,475	54
55	Flooring	2000	13,293		20	664	664	8,300	55
56	Carpet	2000	8,284		20	414	414	5,175	56
57	Over Bed Lights	2000	4,593		20	230	230	2,875	57
58	Compactor	2000	6,800		20	340	340	4,250	58
59	Paging System	2000	9,909		20	496	496	6,200	59
60	CCTV System	2000	5,456		20	272	272	3,400	60
61	Wander Guard System	2000	18,540		20	928	928	11,600	61
62	Handrails, Kickplates, Wallbases	2000	6,038		20	302	302	3,775	62
63	Fuel Tank Project	2000	1,444		20	72	72	900	63
64	FirstQ System	2000	1,378		20	68	68	850	64
65	Chain Link Fence	2000	745		20	38	38	475	65
66	Alarm System	2000	5,051		20	252	252	3,150	66
67	Service P.A. System	2000	1,924		20	96	96	1,200	67
68	Remodel 13 Bedrooms	2000	18,112		20	906	906	11,325	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 15,560,615	\$		\$ 404,522	\$ 404,522	\$ 5,970,357	70

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

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 15,560,615	\$		\$ 404,522	\$ 404,522	\$ 5,970,357	1
2	Repair Elevator	2000	990		20	50	50	625	2
3	Remodel Smoking Room	2000	23,565		20	1,178	1,178	14,725	3
4	Remodel Old Smoking Room to Library	2000	4,690		20	234	234	2,925	4
5	Remodel 1st Floor	2000	10,540		20	528	528	6,600	5
6	Remodel 6th Floor Dining Room	2000	4,970		20	248	248	3,100	6
7	Remodel 3rd Floor Dining Room	2000	959		20	48	48	600	7
8	Call Station	2000	4,475		20	224	224	2,800	8
9	Landscaping	2000	2,785		n/a				9
10	Roof repair	2001	3,830		20	192	192	2,208	10
11	Masonry repair	2001	15,227		20	762	762	8,793	11
12	Stainless steel toilet bars	2001	1,645		20	80	80	920	12
13	Masonry repair	2001	3,700		20	186	186	2,139	13
14	New tile	2001	3,633		20	182	182	2,094	14
15	Tile coating	2001	4,540		20	228	228	2,622	15
16	New Wanderguard system	2001	4,407		20	220	220	2,091	16
17	New relay rack	2001	3,788		20	189	189	1,719	17
18	CCTV	2002	1,146		20	57	57	599	18
19	CCTV	2002	1,440		20	72	72	756	19
20	Masonry repair	2002	10,000		20	500	500	5,250	20
21	Roof repair	2002	3,350		20	168	168	2,523	21
22	Masonry repair	2002	15,760		20	788	788	8,274	22
23	Masonry repair	2002	4,275		20	214	214	2,247	23
24	Locking system	2002	1,843		20	92	92	966	24
25	Pallet warmer	2002	3,272		20	164	164	1,722	25
26	Cooler/freezer doors	2003	3,391		20	170	170	1,615	26
27	Doors	2003	13,650		20	683	683	6,489	27
28	Fence	2003	1,259		20	63	63	598	28
29	Stem repair, heater gasket	2003	1,667		20	84	84	798	29
30	Nubrite coil	2003	572		20	29	29	275	30
31	High voltage, valve	2003	1,432		20	72	72	684	31
32	Gravel removal	2003	4,750		20	238	238	2,261	32
33	Switches, exit glass, thermometer	2003	10,945		20	548	548	5,205	33
34	TOTAL (lines 1 thru 33)		\$ 15,733,111	\$		\$ 413,013	\$ 413,013	\$ 6,064,580	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 15,733,111	\$		\$ 413,013	\$ 413,013	\$ 6,064,580	1
2	Riser cleaning, pipe fitting	2003	1,311		20	66	66	627	2
3	Locks	2003	5,123		20	258	258	2,451	3
4	Cable	2003	2,300		20	114	114	1,083	4
5	Downspout	2003	950		20	48	48	456	5
6	Carpet	2003	780		20	40	40	380	6
7	Handrails	2003	1,595		20	80	80	760	7
8	Washer	2003	1,352		20	68	68	646	8
9	Outdoor card reader	2003	1,124		20	56	56	532	9
10	Transport	2003	1,271		20	64	64	608	10
11	Security system	2003	25,405		20	1,270	1,270	12,065	11
12	Alarm system	2003	7,587		20	378	378	3,591	12
13	Tile	2003	10,408		20	520	520	4,940	13
14	Nurse call system	2003	2,583		20	130	130	1,235	14
15	Carpet	2004	853		20	42	42	357	15
16	Wanderguard system	2004	5,834		20	292	292	2,482	16
17	Kitchen repairs	2004	3,513		20	176	176	1,496	17
18	Keys and locks	2004	1,001		20	100	100	850	18
19	Tile	2004	2,837		20	142	142	1,207	19
20	Wiring	2004	3,679		20	184	184	1,564	20
21	Electrical line	2004	600		20	30	30	255	21
22	Elevator repair	2004	4,800		20	240	240	2,040	22
23	Dryer repair	2004	730		20	36	36	306	23
24	Wiring	2004	5,900		20	296	296	2,516	24
25	CCTV system	2004	8,480		20	424	424	3,604	25
26	Pump monitoring relay	2004	830		20	42	42	357	26
27	30 amp line	2004	2,805		20	140	140	1,190	27
28	Lexan face panels	2004	2,492		20	124	124	1,054	28
29	Security system	2004	854		20	42	42	357	29
30	Wireless call system	2004	1,925		20	96	96	816	30
31	Roofing	2004	1,660		20	84	84	714	31
32	Data cable	2004	614		20	30	30	255	32
33	Safety switches	2004	1,850		20	92	92	782	33
34	TOTAL (lines 1 thru 33)		\$ 15,846,157	\$		\$ 418,717	\$ 418,717	\$ 6,116,156	34

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

Facility Name & ID Number The Imperial Grove Pavilion

0037754

Report Period Beginning:

01/01/12

Ending:

12/31/12

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 15,846,157	\$		\$ 418,717	\$ 418,717	\$ 6,116,156	1
2	Safety locks	2004	7,596		20	380	380	3,230	2
3	Locks	2004	1,566		20	78	78	663	3
4	Activity room phones	2004	5,571		20	278	278	2,363	4
5	Roof flashing	2004	2,500		20	126	126	1,071	5
6	Brick firewall	2004	16,000		20	800	800	6,800	6
7	Exit door alarm system	2004	4,116		20	206	206	1,751	7
8	Roofing	2004	1,500		20	76	76	646	8
9	Wallpaper	2004	24,748		20	1,238	1,238	10,523	9
10	Bathroom renovation	2004	2,070		20	104	104	884	10
11	Carpet	2004	589		20	30	30	255	11
12	Video recorder and wiring	2004	5,378		20	268	268	2,278	12
13	Electrical smoke door closer	2004	4,145		20	208	208	1,768	13
14	Wanderguard system	2004	2,819		20	140	140	1,190	14
15	Interior design	2004	2,927		20	146	146	1,241	15
16	Generator	2005	4,108		20	205	205	1,538	16
17	Security camera	2005	1,230		20	62	62	465	17
18	Wallcoverings	2005	6,976		20	349	349	2,617	18
19	Carpet	2005	23,239		20	1,162	1,162	8,715	19
20	Telephone system	2005	2,465		20	123	123	923	20
21	Hand held transmitters	2005	4,130		20	207	207	1,552	21
22	Digital keypad	2005	1,498		20	75	75	562	22
23	Armstrong Tiles	2005	1,047		20	52	52	390	23
24	Tuckpointing exterior	2005	46,900		20	2,345	2,345	17,588	24
25	Rubber cove base	2005	857		20	43	43	322	25
26	Canopies	2005	5,868		20	293	293	2,198	26
27	Nursing station & closet door refacing	2005	34,800		20	1,740	1,740	13,050	27
28	Lamps	2005	1,535		20	77	77	577	28
29	Interior design services	2005	8,164		20	408	408	3,060	29
30	Elevator	2005	54,840		20	2,741	2,741	20,559	30
31	Asphalt resurface parking lot	2005	29,282		20	1,464	1,464	10,980	31
32	Art work	2005	27,208		20	1,360	1,360	10,200	32
33	Signs	2005	1,071		20	54	54	405	33
34	TOTAL (lines 1 thru 33)		\$ 16,182,900	\$		\$ 435,555	\$ 435,555	\$ 6,246,520	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 16,182,900	\$		\$ 435,555	\$ 435,555	\$ 6,246,520	1
2	Handrails	2005	3,344		20	167	167	1,253	2
3	Paint	2005	773		20	39	39	292	3
4	Carpeting	2005	66,986		20	3,349	3,349	25,118	4
5	Vent gas pipe	2005	1,370		20	69	69	517	5
6	Landscaping	2005	16,026		20	801	801	6,008	6
7	Roof	2005	64,300		20	3,215	3,215	24,113	7
8	Corner guards	2005	1,279		20	64	64	480	8
9	Flooring	2006	15,305		20	765	765	4,975	9
10	Sconces, Overbed Lights, Chandeliers	2006	6,246		20	312	312	2,030	10
11	Wallpaper	2006	12,584		20	629	629	4,090	11
12	Door Alarms	2006	4,272		20	214	214	1,389	12
13	Fire Service Overlay Panels & Full Load Safety Mechanisms	2006	13,584		20	679	679	4,415	13
14	Lobby Signage	2006	5,348		20	267	267	1,738	14
15	Door Controller	2006	2,691		20	135	135	874	15
16	Sprinkler System	2006	4,942		20	247	247	1,607	16
17	Cabinets	2006	26,199		20	1,310	1,310	8,515	17
18	Dining Room Column	2006	3,800		20	190	190	1,235	18
19	Window Treatments	2006	112,936		20	5,647	5,647	36,704	19
20	Elevator Recall System	2006	27,936		20	1,397	1,397	9,079	20
21	Handrails	2006	7,848		20	392	392	2,550	21
22	Carpeting	2006	50,970		20	2,549	2,549	16,565	22
23	Therapy Room Remodel	2006	32,150		20	1,608	1,608	10,449	23
24	Roof Replacement	2006	53,200		20	2,660	2,660	17,290	24
25	Condensor	2006	73,494		20	3,675	3,675	23,885	25
26	Beauty Shop Remodel	2006	5,475		20	274	274	1,780	26
27	Tuckpointing	2006	5,900		20	295	295	1,918	27
28	Lobby Remodel	2006	52,700		20	2,635	2,635	17,128	28
29	Dining Room Remodel	2006	15,925		20	796	796	5,176	29
30	Awnings	2006	4,000		20	200	200	1,300	30
31	Cabinetry	2006	1,975		20	99	99	642	31
32	Smoke Detectors	2006	2,447		20	122	122	795	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 16,878,905	\$		\$ 470,356	\$ 470,356	\$ 6,480,428	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 16,878,905	\$		\$ 470,356	\$ 470,356	\$ 6,480,428	1
2	4&5th Floor Office, Storage Both, etc	2007	9,140		20	457	457	2,514	2
3	4th Floor Painting & Lighting	2007	3,559		20	178	178	979	3
4	Tile Flooring Replaced	2007	3,846		20	192	192	1,058	4
5	Telephone System	2007	64,130		20	3,207	3,207	17,636	5
6	Flooring Repair	2007	11,554		20	578	578	3,177	6
7	Hot Water Piping	2007	11,343		20	567	567	3,119	7
8	Built-In Cabinets	2007	11,000		20	550	550	3,025	8
9	Ceiling Tiles	2007	4,050		20	203	203	1,114	9
10	Drapery Track System	2007	10,753		20	538	538	2,957	10
11	Pull Chain Outlets	2007	8,395		20	420	420	2,309	11
12	Removal of Cables & Moldings	2007	6,000		20	300	300	1,650	12
13	16 Channel Digital Video Processor	2007	3,365		20	168	168	925	13
14	Fireproofing 6th Floor	2007	5,197		20	260	260	1,429	14
15	Remodel Room 216 - Paint, Floor, etc	2007	8,041		20	402	402	2,211	15
16	Remodel Room 316 - Paint, Floor, etc	2007	8,338		20	417	417	2,293	16
17	Wallpapering	2007	3,600		20	180	180	990	17
18	Brick Wall	2007	21,888		20	1,094	1,094	6,019	18
19	Air-condition System	2007	5,633		20	282	282	1,549	19
20	Remove & Replace Closet Carriers	2007	4,000		20	200	200	1,100	20
21	Limestone Wall Repair	2007	23,000		20	1,150	1,150	6,325	21
22	4th Floor Hallway & Dinning Room Floors	2007	42,400		20	2,120	2,120	11,660	22
23	Drain Pipe & Water Lines installed	2007	4,120		20	206	206	1,133	23
24	4th Floor Nursing Station Cabinets	2007	11,000		20	550	550	3,025	24
25	Boiler Repairs	2007	3,990		20	200	200	1,097	25
26	4th & 6th Capering	2007	5,612		20	281	281	1,543	26
27	Paint Elevators	2007	3,071		20	154	154	845	27
28	Wood Moldings for 20 rooms	2007	2,680		20	134	134	737	28
29	Security System Installed	2007	21,708		20	1,085	1,085	5,970	29
30	Repair Groen Skillet in Kitchen	2007	3,113		20	156	156	856	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 17,203,430	\$		\$ 486,582	\$ 486,582	\$ 6,569,673	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 17,203,430	\$		\$ 486,582	\$ 486,582	\$ 6,569,673	1
2	Cabinets & Tiles	2008	6,045		20	302	302	1,360	2
3	Windows	2008	110,553		20	5,528	5,528	24,874	3
4	Painting Cellings	2008	9,564		20	478	478	2,152	4
5	Plubming Values	2008	7,985		20	399	399	1,797	5
6	Doors	2008	2,719		20	136	136	612	6
7	Front Desk & Nursing Stations	2008	15,920		20	796	796	3,582	7
8	Wall Paper	2008	2,890		20	145	145	650	8
9	Counter Tops	2009	18,438		20	922	922	3,227	9
10	Blind & Shade	2009	19,905		20	995	995	3,483	10
11	Door Locks & Closers	2009	14,166		20	708	708	2,479	11
12	Roof Replacement	2009	18,000		20	900	900	3,150	12
13	Bulletin Wall Cabinets	2009	22,919		20	1,146	1,146	4,011	13
14	Window & Exterier Wall Repairs	2009	78,400		20	3,920	3,920	13,720	14
15	Replace Waste Water Line	2009	9,850		20	493	493	1,724	15
16	Elevator Repairs	2009	14,120		20	706	706	2,471	16
17	AC Repairs	2009	9,526		20	476	476	1,667	17
18	Counter Tops Nurse Station	2010	3,000		20	150	150	375	18
19	Nurse Call Box & System	2010	71,909		20	3,595	3,595	8,988	19
20	2nd Floor Replace Floor & Wall Tile and Carpet	2010	18,501		20	925	925	2,313	20
21	Cooling Tower Replace Valves & Gaskets	2010	3,657		20	183	183	457	21
22	Power Connect & Wireless Cabling	2010	5,796		20	290	290	725	22
23	Sprinklers Run to Elevator Shafts	2010	7,765		20	388	388	970	23
24	Wallpaper & Paint 15 Rooms	2010	17,885		20	894	894	2,235	24
25	Hallway Carpeting, Painting, and Floor Repairs	2010	31,665		20	1,583	1,583	3,958	25
26	Dinning Rooms Wallpapering & Painting	2010	2,545		20	127	127	318	26
27	4th Floor Hallways Flooring & Painting	2010	7,100		20	355	355	888	27
28	Overhaul 3 Washers	2010	4,823		20	241	241	603	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 17,739,076	\$		\$ 513,364	\$ 513,364	\$ 6,662,463	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 17,739,076	\$		\$ 513,364	\$ 513,364	\$ 6,662,463	1
2	Remove old doors, install new doors	2011	2,610		20	131	131	65	2
3	Carpeting	2011	21,350		20	1,067	1,067	534	3
4	installation of new windows	2011	18,625		20	931	931	466	4
5	Heat and A/C repairs	2011	84,619		20	4,231	4,231	2,115	5
6	Roof, pavement, gutter repairs	2011	26,701		20	1,335	1,335	668	6
7	Cabinets, countertops, Wallpaper install/repairs on 5th floor	2011	64,401		20	3,220	3,220	1,610	7
8	dining room, 6th floor Hall, 9th floor office, Bistro, Beauty								8
9	Salon								9
10	Fire alarm: Upgrade fire suppression system, replace fire	2011	87,878		20	4,394	4,394	2,197	10
11	alarm control panel & devices, install sprinkler system devices								11
12									12
13	Install Awnings	2012	12,525		20	313	313	313	13
14	Install Door magnet	2012	3,500		20	88	88	88	14
15	Replace brick building east side	2012	10,500		20	263	263	263	15
16	Furnish/install ATS pole	2012	3,700		20	93	93	93	16
17	5 year safety test of elevator cars	2012	9,489		20	237	237	237	17
18	Welding and cutting staircases	2012	7,425		20	186	186	186	18
19	Custom made awning	2012	2,900		20	73	73	73	19
20	Power supply panel trim to nurses station	2012	3,666		20	92	92	92	20
21	DDC backflow preventor for fire sprinkler system	2012	5,000		20	125	125	125	21
22	Lift motor for cleveland skillet	2012	3,103		20	78	78	78	22
23									23
24									24
25	Depreciation per G/L			239,868			(239,868)		25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,107,068	\$ 239,868		\$ 530,221	\$ 290,353	\$ 6,671,666	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 18,107,068	\$ 239,868		\$ 530,221	\$ 290,353	\$ 6,671,666	1
2	Allocated from NuCare:								2
3	Security & Fire Alarm System	2004	17,570			879	879	7,661	3
4	Sprinkler System	2005	1,042			52	52	409	4
5	Renovation - Alarm System	2003	865			43	43	395	5
6	Renovation and Buildout	2004	1,903			95	95	809	6
7	Data Cables, Lights, Heat Exchanger	2005	8,729			563	563	4,118	7
8	Renovation - Cooling Unit	2006	1,412			71	71	449	8
9	Asphalt and Carpet	2008	1,489			74	74	317	9
10	Landscaping, 2nd Floor Reconst. (including Phone, Sprinklers,	2009	23,969			1,198	1,198	4,327	10
11	Alarm Systems, Kitchen Remodel, Wallcoverings, etc..)								11
12	HVAC, Paint/Wallpaper, Electrical, Sprinkler, & Generator Repair	2010	3,683			184	184	462	12
13	Hot Water Heater	2011	199			10	10	19	13
14	Paint 2nd floor windows	2012	222			8	8	8	14
15	Allocated from ITEX:								15
16	Building Improvements - 1993	1993	50,766			2,537	2,537	50,021	16
17	Building Improvements - 1994	1994	27,268			1,363	1,363	24,924	17
18	Building Improvements - 1995	1995	4,647			232	232	3,995	18
19	Drapes and Carpeting	1996	263			13	13	225	19
20	Buildout of Offices	1997	7,839			392	392	6,075	20
21	Steel Doors and Fiberglass Covers	1999	870			44	44	609	21
22	Phone System and Heat Exchanger	2005	3,812			191	191	1,405	22
23	Concrete Steps, Sprinklers, & Generator	2007	4,719			236	236	1,241	23
24	Roof Top Air Conditioner & Roof	2008	17,986			594	594	2,723	24
25	Concrete steps	2009	980			98	98	343	25
26	Security System and Cameras and Valve Switches	2010	2,093			105	105	249	26
27									27
28									28
29	Allocated from Clinical Consulting	2005	485			31	31	229	29
30		2004	106			5	5	45	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,289,985	\$ 239,868		\$ 539,239	\$ 299,371	\$ 6,782,724	34

**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	\$ 3,143,943	\$	\$ 224,378	\$ 224,378	10	\$ 2,951,857	71
72	Current Year Purchases	84,786		3,948	3,948	10	3,948	72
73	Fully Depreciated Assets							73
74	Allocated from Mgmt. Co. & Related Parties	283,412		8,358	8,358	20	232,473	74
75	TOTALS	\$ 3,512,141	\$	\$ 236,684	\$ 236,684		\$ 3,188,278	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	Patient Care	1994 Ford Van	1994	\$ 30,750	\$	\$	\$		\$ 30,750	76
77	Patient Care	1998 Ford Van	1999	20,449					20,449	77
78	See Schedule 13A			101,951		5,210	5,210	5	55,066	78
79	Allocated from Mgmt. Co. & Related Parties			655		131	131		316	79
80	TOTALS			\$ 153,805	\$	\$ 5,341	\$ 5,341		\$ 106,581	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)	\$ 22,007,161	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 239,868	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 781,264	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 541,396	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 10,077,583	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.

The Imperial Grove Pavillion
Provider# 0037754
1/1/12-12/31/12

D. Vehicle Costs. (See instructions.)*

1	Model, Make	Year	4	Current Book	Straight Line		Life in	Accumulated		
Use	and Year	2	Cost	Depreciation	Depreciation	6	Adjustments	Years	8	9
Patient Care	2003 Ford Van	2003	49,856							49,856
Patient Care	2012 Ford Elkart	2012	52,095		5,210			5		5,210
			101,951		5,210					55,066

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☒ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocation from management company				483			6
7	TOTAL				\$ 483			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease N/A.
9. Option to Buy: ☐ YES ☒ NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: \$ 102,141 Description: Copier 19,028; Therapy Equip 1,970; Mgmt. Alloc 2,845, Storage Rental 2,298, Bed Rental-76,000
(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			\$	\$	17
18					18
19	Mgmt. Co. Allocation			4,251	19
20					20
21	TOTAL		\$	\$ 4,251	21

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.	/2013	\$
13.	/2014	\$
14.	/2015	\$

* 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.

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

☒ 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

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		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)	\$			

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.

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

12345678										
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	L39(1,3)	hrs	\$	10,188	\$ 733,532	\$	10,188	\$ 733,532	1
2	Licensed Speech and Language Development Therapist	L39(1,3)	hrs		3,371	242,687		3,371	242,687	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L39(1,3)	hrs		13,594	978,781		13,594	978,781	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescrpts				1,039,647		1,039,647	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapist	L39(3)			725	52,221		725	52,221	12
13	Other (specify): See Schedule 16A	L39(2,3)				35,211	9,751		44,962	13
14	TOTAL			\$	27,878	\$ 2,042,432	\$ 1,049,398	27,878	\$ 3,091,830	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.

The Imperial Grove Pavillion
Provider# 0037754
1/1/12-12/31/12

SCH 16A

XIV. Special Services
Line 13 Other(specify):

Outside Practioner				
<u>Service</u>	<u>Line Reference</u>	<u>Units</u>	<u>Cost</u>	<u>Supplies</u>
Ambulance	L39(3)		35,211	
Oxygen	L39(2)			9,751
		-	35,211	9,751

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,180,334	\$ 2,262,776	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>500,000</u>)	6,836,766	7,340,766	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance	179,470	252,108	6
7	Other Prepaid Expenses	1,441	1,441	7
8	Accounts Receivable (owners or related parties)	1,277,085	1,677,350	8
9	Other(specify): <u>See Schedule 17A</u>	632,781	632,781	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 10,107,877	\$ 12,167,222	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		51,230	13
14	Buildings, at Historical Cost		14,941,859	14
15	Leasehold Improvements, at Historical Cost	2,016,927	3,348,126	15
16	Equipment, at Historical Cost	2,805,172	3,665,946	16
17	Accumulated Depreciation (book methods)	(2,898,478)	(10,077,583)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		960,366	21
22	Other Long-Term Assets (specify): _____			22
23	Other(specify): <u>Loan Cost</u>		473,933	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,923,621	\$ 13,363,877	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 12,031,498	\$ 25,531,099	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 413,034	\$ 413,042	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	44,968	44,968	29
30	Accrued Salaries Payable	484,018	484,018	30
31	Accrued Taxes Payable (excluding real estate taxes)	25,398	25,398	31
32	Accrued Real Estate Taxes(Sch.IX-B)		521,236	32
33	Accrued Interest Payable	5,740	69,346	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Schedule 17A</u>	3,347,390	3,624,145	36
37	_____			37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,320,548	\$ 5,182,153	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,765,400	16,743,162	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)	\$ 2,765,400	\$ 16,743,162	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,085,948	\$ 21,925,315	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,945,550	\$ 3,605,784	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 12,031,498	\$ 25,531,099	48

*(See instructions.)

The Imperial Grove Pavillion
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Schedule 17A

XV. Balance Sheet-Unrestricted Operating Fund

A. Current Assets

Line 9 Other Current Assets	Operating	After Consolidation
Employee Loans	528	528
Insurance Claims Exchange	(10,267)	(10,267)
Accrued Management Fees-Nucare	242,202	242,202
Accrued Management Fees-Quest	(32,763)	(32,763)
Accrued Management Fees-CCS	(6,200)	(6,200)
Accrued Management Fees-AK Care	385,000	385,000
Due to Claremont Expense	(77)	(77)
Due to Forest Villa Expense		
Due to AK Care	49,895	49,895
Due to D. Hartman	4,463	4,463
	<u>632,781</u>	<u>632,781</u>

C. Current Liabilities

Line 36-Other Current Liabilities	Operating	After Consolidation
Short Term Loan Exchange	6142	282,897
Due to Public Aid	572,618	572,618
Accrued Accounts Payable	658,388	658,388
Accrued City Taxes	942	942
Accrued Utilities	30,076	30,076
Due Employees-Old Payroll Checks	19,339	19,339
Due to Imperial Building	400,265	400,265
Due to IVY Apartments Bank	8,811,558	8,811,558
Due to IVY Apartments Expense	(6,060,033)	(6,060,033)
Due to Renaissance at 87Th Street Expense	(44)	(44)
Due to Renaissance Park South Expense	(78)	(78)
Due to Quest Services Expense	(50,847)	(50,847)
Due to Clinical Consulting Expense	1,382	1,382

Due to NuCare Service Corp Expense	(705,066)	(705,066)
Due to NuVision Holdings Expense	(387,252)	(387,252)
Due Ren Healthcare	50,000	50,000
	<u>3,347,390</u>	<u>3,624,145</u>

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 5,090,288	1
2	Restatements (describe):		2
3	Prior Period Adjustment	399,999	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 5,490,287	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	655,263	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	(1,200,000)	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)	\$ (544,737)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,945,550	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number The Imperial Grove Pavilion# 0037754Report Period Beginning: 01/01/12Ending: 12/31/12

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		2
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 15,807,130	1
2	Discounts and Allowances for all Levels	(2,760,265)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,046,865	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,439,680	6
7	Oxygen	36,289	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 5,475,969	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		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	2,290,659	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	267,307	19
20	Radiology and X-Ray	148,547	20
21	Other Medical Services	198,055	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,904,568	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	15,459	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 15,459	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Sch 19A</u>	3,122	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,122	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 21,445,983	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,657,481	31
32	Health Care	6,715,911	32
33	General Administration	4,676,312	33
	B. Capital Expense		
34	Ownership	2,173,829	34
	C. Ancillary Expense		
35	Special Cost Centers	4,012,939	35
36	Provider Participation Fee	554,248	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 20,790,720	40
41	Income before Income Taxes (line 30 minus line 40)**	655,263	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 655,263	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 8,142,822	44
45	Private Pay - Net Inpatient Revenue	685,911	45
46	Medicare - Net Inpatient Revenue	2,914,720	46
47	Other-(specify) <u>Managed Care</u>	736,412	47
48	Other-(specify) <u>See 19A</u>	567,000	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 13,046,865	49

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

** Does this agree with taxable income (loss) per Federal Income

Tax Return? No^ 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.

^ - Entity files on the cash basis.

The Imperial Grove Pavillion
Provider# 0037754
1/1/12-12/31/12

19A

I. Revenue

Line 28	
Transportation	2,339
Other Revenue-Misc. Income	663
Other Revenue-Jury Duty Income	<u>120</u>
	<u>3,122</u>

III. Net Inpatient Revenue detailed by Payer Source

Payor	Amount
CCHHS	278,501
Hospice	<u>288,499</u>
	<u>567,000</u>

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	3,916	4,092	\$ 279,543	\$ 68.31	1
2	Assistant Director of Nursing	1,880	1,920	115,292	60.05	2
3	Registered Nurses	50,947	55,350	1,874,375	33.86	3
4	Licensed Practical Nurses	38,759	42,112	1,055,656	25.07	4
5	CNAs & Orderlies	143,446	158,148	1,928,637	12.20	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	6,765	7,200	131,773	18.30	9
10	Activity Assistants	15,354	17,150	149,917	8.74	10
11	Social Service Workers	7,208	7,411	128,023	17.27	11
12	Dietician	2,040	2,304	80,334	34.87	12
13	Food Service Supervisor					13
14	Head Cook	12,493	13,480	167,542	12.43	14
15	Cook Helpers/Assistants	27,488	30,646	317,906	10.37	15
16	Dishwashers					16
17	Maintenance Workers	6,332	6,700	112,318	16.76	17
18	Housekeepers	33,326	37,014	387,770	10.48	18
19	Laundry	7,237	8,396	78,371	9.33	19
20	Administrator	4,243	4,480	294,522	65.74	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	12,436	14,020	268,023	19.12	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	760	800	28,189	35.24	31
32	Other Health Care Resident Service Coordinator	8,008	8,625	372,720	43.21	32
33	Other(specify) Program Transportation	1,800	2,000	30,985	15.49	33
34	TOTAL (lines 1 - 33)	384,438	421,848	\$ 7,801,896 *	\$ 18.49	34

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	412	\$ 19,264	1(3)	35
36	Medical Director	Monthly	96,000	9(3)	36
37	Medical Records Consultant	Per visit	1,624	10(3)	37
38	Nurse Consultant	545	24,707	10(3)	38
39	Pharmacist Consultant	116	18,226	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				44
45	Social Service Consultant	6	345	12(3)	45
46	Other(specify)				46
47	Medical Consultant	Monthly	8,000	10(3)	47
48	Alzheimers Director	Monthly	35,369	11(3)	48
49	TOTAL (lines 35 - 48)	1,079	\$ 203,535		49

C. CONTRACT NURSES

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

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

** See instructions.

The Imperial Grove Pavillion
Provider# 0037754
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Schedule 21C

XIX. Support Schedule
C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
CURASPAN,INC.	Computer Services	2,750
DAN BABURICH-PETTY CASH	Computer Services	155
EFAX CORPORATE	Computer Services	4,704
HEALTH DATA SOLUTIONS	Computer Services	7,261
IT'S NEVER 2 LATE	Computer Services	2,095
IVANS, INC.	Computer Services	2,281
MDI ACHIEVE, INC.	Computer Services	22,827
MEDIFAX-EDI,LLC	Computer Services	1,703
OPTIMA HEALTHCARE SOLUTIONS,INC.	Computer Services	693
PSD SOLUTIONS	Computer Services	14,570
TRANSWORLD SYSTEMS INC	Computer Services	1,225
AVEUE WEB MEDIA, LLC	Internet Services	175
COMCAST CABLE	Internet Services	1,288
PAETEC	Internet Services	13,967
VERIZON INTERNET COMPUTERS ON LINE	Internet Services	75
ACHEVE ACCREDITATION (jcaho consultatic	Computer Services	11,604
CESCONSULTING OF ILLINOIS, LLC	Computer Services	71
FREDRICK RAMOS	Computer Services	5,769
PINNACLE QUALITY INSIGHT	Computer Services	1,351
		<u>94,565</u>

Total (agree to Schedule V, line 19, Column 3) 307,212

Disallowed legal fees:

Out of period legal	(2,380)
Accrual Legal	(6,200)

Professional fees allocated from Claridge	15,876
---	--------

Professional fees allocated from NuCare:	3,779
--	-------

Professional Fees allocated from ITEX:	12,971
--	--------

Total (agree to Schedule V, line 19, column 8)	<u>315,382</u>
--	----------------

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

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

XX. GENERAL INFORMATION:

(1)

Are nursing employees (RN,LPN,NA) represented by a union?

Yes

(2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Council on Long-Term Care \$23,042

(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?

10 Years

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 2,615

Line 10(2)

(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.

\$ 554,248

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.

\$ 52,466

Has any meal income been offset against related costs?

No

Indicate the amount.

\$ N/A

(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?

0%

d. Have vehicle usage logs been maintained?

Adequate records have been maintained.

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

Yes

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 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.