

Facility Name & ID Number BIG MEADOWS

0021394 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	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		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	76	Intermediate (ICF)	76	27,740	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	76	TOTALS	76	27,740	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment			
		Medicaid Recipient	Private Pay	Other	
8	SNF				8
9	SNF/PED				9
10	ICF	12,408	5,874		18,282
11	ICF/DD				11
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	12,408	5,874		18,282

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 65.90%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/11/1976

J. Was the facility purchased or leased after January 1, 1978?
YES Date 09/19/2001 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year? YES NO

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

* 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	169,361	12,928	9,338	191,627		191,627	2,326	193,953		1
2	Food Purchase		112,549		112,549		112,549	(8,657)	103,892		2
3	Housekeeping	53,974	20,393		74,367		74,367		74,367		3
4	Laundry	42,756	9,073		51,829		51,829		51,829		4
5	Heat and Other Utilities			149,136	149,136		149,136	(10,794)	138,342		5
6	Maintenance	75,190	23,913	34,568	133,671		133,671	2,139	135,810		6
7	Other (specify):*										7
8	TOTAL General Services	341,281	178,856	193,042	713,179		713,179	(14,986)	698,193		8
	B. Health Care and Programs										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	1,006,947	102,523	3,631	1,113,101	(13,094)	1,100,007	3,240	1,103,247		10
10a	Therapy	32,600		123,176	155,776	(110,535)	45,241		45,241		10a
11	Activities	40,183	6,389		46,572		46,572		46,572		11
12	Social Services	47,796		2,235	50,031		50,031		50,031		12
13	CNA Training			6,370	6,370	9,210	15,580		15,580		13
14	Program Transportation		6,696	14,433	21,129	(13,023)	8,106		8,106		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,127,526	115,608	173,845	1,416,979	(127,442)	1,289,537	3,240	1,292,777		16
	C. General Administration										
17	Administrative			90,000	90,000		90,000	41,114	131,114		17
18	Directors Fees										18
19	Professional Services			20,858	20,858		20,858		20,858		19
20	Dues, Fees, Subscriptions & Promotions			20,677	20,677		20,677	(13,125)	7,552		20
21	Clerical & General Office Expenses	56,106	24,571	10,534	91,211		91,211	4,910	96,121		21
22	Employee Benefits & Payroll Taxes			270,881	270,881		270,881	14,411	285,292		22
23	Inservice Training & Education			7,823	7,823		7,823		7,823		23
24	Travel and Seminar			7,809	7,809	(1,767)	6,042		6,042		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			24,756	24,756		24,756		24,756		26
27	Other (specify):* SALES TAX			630	630		630	(630)			27
28	TOTAL General Administration	56,106	24,571	453,968	534,645	(1,767)	532,878	46,680	579,558		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,524,913	319,035	820,855	2,664,803	(129,209)	2,535,594	34,934	2,570,528		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

BIG MEADOWS

#0021394

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			27,238	27,238		27,238	101,236	128,474			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							92,257	92,257			32
33	Real Estate Taxes			41,773	41,773		41,773		41,773			33
34	Rent-Facility & Grounds			102,000	102,000		102,000	(102,000)				34
35	Rent-Equipment & Vehicles			4,000	4,000	(2,800)	1,200		1,200			35
36	Other (specify):*											36
37	TOTAL Ownership			175,011	175,011	(2,800)	172,211	91,493	263,704			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					17,590	17,590		17,590			38
39	Ancillary Service Centers					114,419	114,419		114,419			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			152,711	152,711		152,711		152,711			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			152,711	152,711	132,009	284,720		284,720			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,524,913	319,035	1,148,577	2,992,525		2,992,525	126,427	3,118,952			45

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

Big Meadows, Inc. -- 0021394
Report Period Beginning -- 01/01/2013
Report Period Ending -- 12/31/2013

RECLASSIFICATIONS, Pages 3 & 4		<u>Dr.</u>	<u>Cr.</u>	<u>Line #</u>
MEDICALLY NECESSARY TRANSPORTATION	Medically Necessary Transportation Program Transportation Rent-Equipment and Vehicles	17,590	14,790 2,800	38 14 35
TRAVEL & SEMINAR FOR NURSING STAFF	Program Transportation Travel and Seminar	1,767	1,767	14 24
REIMBURSED THERAPY	Ancillary Service Center Therapy	110,535	110,535	39 10a
NURSE AID TRAINING CLASS	CNA Training Nursing and Medical Records	9,210	9,210	13 10
PUBLIC AID OXYGEN	Ancillary Service Center Nursing & Medical Records	3,884	3,884	39 10

Facility Name & ID Number **BIG MEADOWS**

0021394

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

Ending: **12/31/2013**

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		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	(8,657)	2		4
5	Telephone, TV & Radio in Resident Rooms	(10,794)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(630)	27		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(11,133)	20		25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(564)	20		28
29	Other-Attach Schedule SEE PAGE 5A	4,296			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (27,482)		\$	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
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	153,909		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 153,909		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 126,427		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.	XX		\$ 17,590	14, 35	38
39	<u>MEDICARE THERAPY</u>	XX		110,535	10A	39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	<u>PUBLIC AID OXYGEN</u>	XX		3,884	10	44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$ 132,009		47

BIG MEADOWS

Report Period Beginning: 01/01/2013
 Ending: 12/31/2013

ID# 0021394

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	PUBLIC RELATIONS	\$ (1,428)	20	1
2	NEW EQUIPMENT UNDER \$2500	2,326	1	2
3	NEW EQUIPMENT UNDER \$2500	2,139	6	3
4	NEW EQUIPMENT UNDER \$2500	3,240	10	4
5	DEPRECIATION ON ASSETS UNDER \$2500	(1,981)	30	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		4,296	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number BIG MEADOWS# 0021394

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
		(to Sch V, col.7)												
1	Dietary	2,326	0	0	0	0	0	0	0	0	0	0	2,326	1
2	Food Purchase	(8,657)	0	0	0	0	0	0	0	0	0	0	(8,657)	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	(10,794)	0	0	0	0	0	0	0	0	0	0	(10,794)	5
6	Maintenance	2,139	0	0	0	0	0	0	0	0	0	0	2,139	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(14,986)	0	0	0	0	0	0	0	0	0	0	(14,986)	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	3,240	0	0	0	0	0	0	0	0	0	0	3,240	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	3,240	0	0	0	0	0	0	0	0	0	0	3,240	16
	C. General Administration													
17	Administrative	0	41,114	0	0	0	0	0	0	0	0	0	41,114	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(13,125)	0	0	0	0	0	0	0	0	0	0	(13,125)	20
21	Clerical & General Office Expenses	0	4,910	0	0	0	0	0	0	0	0	0	4,910	21
22	Employee Benefits & Payroll Taxes	0	14,411	0	0	0	0	0	0	0	0	0	14,411	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(630)	0	0	0	0	0	0	0	0	0	0	(630)	27
28	TOTAL General Administration	(13,755)	60,435	0	46,680	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(25,501)	60,435	0	34,934	29								

STATE OF ILLINOIS

Facility Name & ID Number **BIG MEADOWS**# **0021394**

Report Period Beginning:

01/01/2013 Ending:

Summary B

12/31/2013

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(1,981)	103,217	0	0	0	0	0	0	0	0	0	101,236	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	92,257	0	0	0	0	0	0	0	0	0	92,257	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(102,000)	0	0	0	0	0	0	0	0	0	(102,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(1,981)	93,474	0	91,493	37								
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(27,482)	153,909	0	0	0	0	0	0	0	0	0	126,427	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
AMERICAN HEALTH ENTERPRISES INC 100		WINNING WHEELS (BUILDING OWNER)	PROPHETSTOWN			
ALAN GAPINSKI	100					

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 RENT	\$ 102,000	WINNING WHEELS INC - 100% BUILDING OWNER		\$	\$ (102,000)	1
2	V	30 DEPRECIATION		WINNING WHEELS INC - 100% BUILDING OWNER		103,217	103,217	2
3	V	32 INTEREST		WINNING WHEELS INC - 100% BUILDING OWNER		92,257	92,257	3
4	V	17 PROFESSIONAL SERVICES	90,000	AMERICAN HEALTH ENTERPRISES INC			(90,000)	4
5	V	17 HOME OFFICE COSTS		AMERICAN HEALTH ENTERPRISES INC		131,114	131,114	5
6	V	21 HOME OFFICE COSTS		AMERICAN HEALTH ENTERPRISES INC		4,910	4,910	6
7	V	22 HOME OFFICE COSTS		AMERICAN HEALTH ENTERPRISES INC		14,411	14,411	7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 192,000			\$ 345,909	\$ * 153,909	14

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

Facility Name & ID Number BIG MEADOWS # 0021394 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	ALAN GAPINSKI	PRESIDENT		100.00		2	4.00		\$ NONE	1
2	AMERICAN HEALTH ENTERPRISES, INC.									2
3	MANAGEMENT FEES FROM WINNING WHEELS				213,675					3
4	MANAGEMENT FEES FROM STRIVE				128,215					4
5	MANAGEMENT FEES FROM PINNACLE PLACE				39,375					5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	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 BIG MEADOWS

0021394

Report Period Beginning:

01/01/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

Name of Related Organization AMERICAN HEALTH ENTERPRISES
 Street Address 501 6TH AVE. WEST
 City / State / Zip Code LYNDON, IL 61261
 Phone Number (815-778-3683
 Fax Number (815-778-4503

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	Admin. Home Office Salaries	GROSS REVENUES	9,046,201	4	\$ 135,655	\$ 135,655	2,768,260	\$ 41,512	1
2	17	Administrator Salary	DIRECT COST	1	1	89,602	89,602	1	89,602	2
3	22	Employee Benefits	% OF PAYROLL	461,635	4	50,738	0	131,114	14,411	3
4	21	Office costs	GROSS REVENUES	9,046,201	4	16,046	0	2,768,260	4,910	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
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 292,041	\$ 225,257		\$ 150,435	25

Facility Name & ID Number

BIG MEADOWS

0021394

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	MIDLAND STATES BANK		XX	BUILDING MORTGAGE	\$11,565.97	06/2004	\$ 1,730,000	\$ 1,394,938	6/30/29	6.0000	\$ 92,257	1					
2												2					
3												3					
4												4					
5												5					
Working Capital																	
6	WINNING WHEELS, INC	XX		WORKING CAPITAL	\$0.00	10/2009	700,000	693,000	10/2014	0.0000	0	6					
7												7					
8												8					
9	TOTAL Facility Related				\$11,565.97		\$ 2,430,000	\$ 2,087,938			\$ 92,257	9					
B. Non-Facility Related*																	
10												10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$	14					
15	TOTALS (line 9+line14)						\$ 2,430,000	\$ 2,087,938			\$ 92,257	15					

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2012 report.		\$	39,277		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.)		\$	38,421		2
3. Under or (over) accrual (line 2 minus line 1).		\$	(856)		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	40,134		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.)		\$	2,495		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.		\$	41,773		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	<u>56,539</u>			8
	2009	<u>57,462</u>			9
	2010	<u>57,180</u>			10
	2011	<u>39,277</u>			11
	2012	<u>38,421</u>			12
FOR BHF USE ONLY					
We spent \$7,486 to appeal the 2011 - 2013 real estate tax assessments. The appeal was won and the real estate taxes were lowered from \$57,180 per year to \$39,277 per year. The expense for the appeal will be taken over the 3 years as the taxes are paid. The amount on line 5 represents 1/3 of the total appeal cost.					
	13	FROM R. E. TAX STATEMENT FOR 2012	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

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

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME BIG MEADOWS COUNTY CARROLL

FACILITY IDPH LICENSE NUMBER 0021394

CONTACT PERSON REGARDING THIS REPORT MILT RUE

TELEPHONE 815-778-3683 FAX #: 815-778-4503

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>08-07-03-400-003</u>	<u>77 SAV L73 S3 T24 R3 PT</u>	\$ <u>38,421.26</u>	\$ <u>38,421.26</u>
2. _____	<u>660' X 880' SE. & .28 AC ADJ</u>	\$ _____	\$ _____
3. _____	<u>N SIDE B77 P347 08-000-073-00</u>	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>38,421.26</u></u>	\$ <u><u>38,421.26</u></u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

CARROLL COUNTY
 DIANE L. POWERS
 COUNTY TREASURER
 P.O. BOX 198
 MOUNT CARROLL, IL 61053-0198
 www.carroll-county.net

**CARROLL COUNTY PROPERTY TAX BILL
 2012 PAYABLE 2013**

PLEASE READ the instructions on the back of this bill regarding when to pay and where to pay your taxes. Additional information is provided for changing your mailing address and tax exemptions in which you might be entitled.

The County Collector only collects your taxes and is not responsible for the amount of your assessment or the amount of your tax bill. We will be happy to assist you or direct you to the proper authority regarding questions about your tax bill.

LEGAL DESC:
 77 SAV L73 S3 T24 R3 PT 660' X 880' SE.&
 .28 AC ADJ N SIDE B77 P347
 08-000-073-00

PROPERTY INDEX NUMBER (PIN)
 08-07-03-400-003
 PROPERTY CLASS 0050



FIRST DUE DATE	1977 EQUALIZED
07/05/2013	0
FIRST INSTALLMENT	SAF BASE
\$19,210.63	0
SECOND DUE DATE	FAIR CASH VALUE
09/05/2013	1,070,541
SECOND INSTALLMENT	TOTAL ACRES
\$19,210.63	13.33
PRIOR TAX SOLD	TIF BASE
	0
FORFEITED	LAND VALUE
	43,513
	+ BUILDING VALUE
	313,334
	+ FARM BUILDING
	0
	+ FARM LAND
	0
	-HOME IMPROVEMENT
	0
	- DISABLE VET EXEMPT
	0

NAME: WINNING WHEELS INC
 %GAPINSKI AL
 701 E 3RD ST
 PROPHETSTOWN, IL 61277-1334

TAX CODE 08003 CARROLL COUNTY ITEMIZED STATEMENT TOWNSHIP Savanna Township

Taxing Body	Prior Year Rate	Prior Year Amount	Current Rate	Current Amount	% of Total
TRI-TWP MUNICIPAL AIRPRT	0.05972	\$223.03	0.06228	\$222.24	0.58
CARROLL COUNTY	0.67888	\$2,535.40	0.69901	\$2,494.41	6.49
CARROLL COUNTY PENSION	0.17964	\$670.90	0.18921	\$675.19	1.76
HIGHLAND JC 519	0.48479	\$1,810.53	0.46970	\$1,676.11	4.36
HIGHLAND JC 519 PENSION	0.00881	\$32.90	0.00863	\$30.80	0.08
SAVANNA LIBRARY DIST	0.21326	\$796.45	0.21493	\$766.98	2.00
SAVANNA LIBRARY DIST PENSION	0.03629	\$135.53	0.03771	\$134.56	0.35
SAVANNA PARK DIST	0.64078	\$2,393.09	0.48177	\$1,719.18	4.47
SAVANNA PARK DIST PENSION	0.06366	\$237.75	0.06669	\$237.98	0.62
SAVANNA TWP	0.17636	\$658.64	0.18151	\$647.71	1.69
SAVANNA R&B	0.14881	\$555.75	0.15438	\$550.90	1.43
SAVANNA U300 BOND	0.00000	\$0.00	0.00000	\$0.00	0.00
WEST CARROLL U314	5.30391	\$19,808.29	5.33054	\$19,021.87	49.51
WEST CARROLL U314 PENSION	0.41110	\$1,535.33	0.42203	\$1,506.00	3.92
SAVANNA CORP	1.41830	\$5,296.87	1.69942	\$6,064.33	15.78
SAVANNA CORP PENSION	0.69269	\$2,586.96	0.74906	\$2,673.00	6.96
Totals	10.51700	\$39,277.42	10.76687	\$38,421.26	

ASSESSED VALUE	356,847
x STATE MULTIPLIER	1.0000
= EQUALIZED VALUE	356,847
- OWNER OCCUPIED	0
- SENIOR EXMPT	0
- FREEZE EXEMPTIONS	0
- RT VETERAN EXEMPT	0
- DISABLE VET EXEMPT	0
- DISABLE PER EXEMPT	0
= NET TAXABLE VAL.	356,847
x TAX RATE	10.76687
= CURRENT TAX	\$38,421.26
- ENTERPRISE ZONE	\$0.00
+ FORFEITURE BAL.	\$0.00
= TOTAL TAX DUE	\$38,421.26

LOCATION: 1000 LONGMOOR
 SAVANNA, IL

Owner Name: WINNING WHEELS INC

PLEASE SEE REVERSE SIDE FOR PAYMENT INFORMATION

Facility Name & ID Number BIG MEADOWS

0021394 Report Period Beginning:

01/01/2013 Ending:

12/31/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 55,835 B. General Construction Type: Exterior BRICK Frame CEMENT BLOCK Number of Stories 1

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

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

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

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>FACILITY GROUNDS</u>	<u>580,800</u>	<u>2001</u>	<u>\$ 139,000</u>	1
2					2
3	TOTALS	580,800		\$ 139,000	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	76	2001	1968	\$ 2,659,130	\$ 68,183	39	\$ 68,183	\$	\$ 875,018	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	2001 IMPROVEMENTS		2001	1,182	79	15	79		959	9
10	2002 IMPROVEMENTS		2002	265,858	13,495	19	13,495		156,524	10
11	2003 IMPROVEMENTS		2003	103,349	4,488	14.17	4,488		78,365	11
12	2004 IMPROVEMENTS		2004	73,880	5,061	12.5	5,061		52,343	12
13	2005 IMPROVEMENTS		2005	62,770	2,529	15	2,529		42,275	13
14	2006 IMPROVEMENTS		2006	4,514	286	17.5	286		2,229	14
15	2008 IMPROVEMENTS		2008	58,716	3,594	16.88	3,594		22,512	15
16	30 TON CHILLER		2010	28,082	2,808	10	2,808		11,233	16
17	HOSPICE ROOM FLOORING		2010	5,335	356	15	356		1,245	17
18	DRAIN TILING AND DRAINAGE DITCH		2010	4,600	460	10	460		1,610	18
19	SMOKE DETECTORS		2011	3,433	229	15	229		687	19
20	FLOORING		2011	3,308	472	7	472		1,654	20
21	ELEVATOR REPAIRS		2011	6,456	922	7	922		3,228	21
22	FIRE RATED DOORS		2011	935	134	7	134		467	22
23	FIRE PANEL ANNUNCIATOR		2011	4,368	291	15	291		777	23
24	FIRE RATED DOORS		2011	7,672	1,096	7	1,096		2,740	24
25	FIRE RATED DOORS		2012	2,609	373	7	373		559	25
26	FENCE FOR NEW E & F WING COURTYARD		2013	8,713	290	15	290		290	26
27	FLOORING FOR NEW E & F WING DINING/ACTIVITY AREA		2013	5,601	400	7	400		400	27
28	PATH FOR NEW E & F WING COURTYARD		2013	9,750	325	15	325		325	28
29	NEW HALLWAY DOORS FOR E & F WINGS		2013	7,419	371	10	371		371	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 BIG MEADOWS

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								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)	\$ 3,327,680	\$ 106,242		\$ 106,242	\$	\$ 1,255,811	70

**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	\$ 172,447	\$ 21,601	\$ 21,601	\$	8.18	\$ 109,789	71
72	Current Year Purchases	8,838	631	631		7	631	72
73	Fully Depreciated Assets	677,839				7.19	677,839	73
74								74
75	TOTALS	\$ 859,124	\$ 22,232	\$ 22,232	\$		\$ 788,259	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)	\$ 4,325,804	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 128,474	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 128,474	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,044,070	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: WINNING WHEELS, INC

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	<u>1968</u>	<u>76</u>	<u>9/19/01</u>	\$ <u>102,000</u>	<u>20</u>		3
4	Additions							4
5								5
6								6
7	TOTAL		76		\$ 102,000			7

10. Effective dates of current rental agreement:

Beginning 9/19/2001

Ending 9/19/2021

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

Fiscal Year Ending Annual Rent

12. 12/31/2014 \$ 138,000

13. 12/31/2015 \$ 173,600

14. 12/31/2015 \$ 194,200

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 _____.

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

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: \$ _____ Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>TRANSPORTATION</u>	<u>2005 FORD VAN</u>	\$ <u>500.00</u>	\$ <u>4,000</u>	17
18					18
19					19
20					20
21	TOTAL		\$ 500.00	\$ 4,000	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 BIG MEADOWS # 0021394 Report Period Beginning: 01/01/2013 Ending: 12/31/2013
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input checked="" type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>96</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input checked="" type="checkbox"/></p> <p>HOURS PER CNA <u>48</u></p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		269		269
3	Classroom Wages (a)		6,140		6,140
4	Clinical Wages (b)		3,070		3,070
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments		6,101		6,101
8	CNA Competency Tests				
9	TOTALS	\$	\$ 15,580	\$	\$ 15,580
10	SUM OF line 9, col. 1 and 2 (e)	\$	15,580		

- (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.

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	7
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	7

- (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.)

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	10s.3	hrs	\$	78	\$ 1,972	\$	78	\$ 1,972	1	
2	Licensed Speech and Language Development Therapist	10s.3	hrs		387	8,656		387	8,656	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	10s.3	hrs		53	2,013		53	2,013	4	
5	Physician Care		visits							5	
6	Dental Care		visits							6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy		# of prescripts							9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify): MEDICARE THERAPY	39			4,557	110,535		4,557	110,535	12	
13	Other (specify): PUBLIC AID OXYGEN	39					3,884		3,884	13	
14	TOTAL			\$	5,075	\$ 123,176	\$ 3,884	5,075	\$ 127,060	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.

Facility Name & ID Number **BIG MEADOWS**# **0021394**Report Period Beginning: **01/01/2013**

Ending:

12/31/2013**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **12/31/2013**

(last day of reporting year)

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

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 79,489	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 17,812)	683,530		3
4	Supply Inventory (priced at COST)	25,793		4
5	Short-Term Investments			5
6	Prepaid Insurance	5,202		6
7	Other Prepaid Expenses	6,199		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 800,213	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	17,150		12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	45,205		15
16	Equipment, at Historical Cost	876,846		16
17	Accumulated Depreciation (book methods)	(813,683)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): CONST. IN PROGRESS	8,265		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 133,783	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 933,996	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 226,910	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	92,464		30
31	Accrued Taxes Payable (excluding real estate taxes)	29,204		31
32	Accrued Real Estate Taxes(Sch.IX-B)	40,134		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	PROVIDER TAX ASSESSMENT	35,849		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 424,561	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,298,026		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,298,026	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,722,587	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (788,591)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 933,996	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (734,327)	1
2	Restatements (describe):		2
3	ADJUST PRIOR YEAR BALANCE	17,290	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (717,037)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(71,554)	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)	\$ (71,554)	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)	\$ (788,591)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 2,727,063	1	
2	Discounts and Allowances for all Levels	(21,000)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,706,063	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	152,307	6	
7	Oxygen	3,884	7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 156,191	8	
C. Other Operating Revenue				
9	Payments for Education		9	
10	Other Government Grants		10	
11	CNA Training Reimbursements	5,459	11	
12	Gift and Coffee Shop	938	12	
13	Barber and Beauty Care		13	
14	Non-Patient Meals	8,657	14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs		17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory		19	
20	Radiology and X-Ray		20	
21	Other Medical Services		21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 15,054	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***	41,535	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 41,535	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	TRANSPORTATION	2,128	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,128	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,920,971	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	713,179	31	
32	Health Care	1,416,979	32	
33	General Administration	534,645	33	
B. Capital Expense				
34	Ownership	175,011	34	
C. Ancillary Expense				
35	Special Cost Centers		35	
36	Provider Participation Fee	152,711	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,992,525	40	
41	Income before Income Taxes (line 30 minus line 40)**	(71,554)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (71,554)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,792,224	44
45	Private Pay - Net Inpatient Revenue	913,839	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,706,063	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? YES 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.

Facility Name & ID Number **BIG MEADOWS**

0021394

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,030	2,198	\$ 74,167	\$ 33.74	1
2	Assistant Director of Nursing					2
3	Registered Nurses	7,852	8,195	202,364	24.69	3
4	Licensed Practical Nurses	10,313	11,182	233,108	20.85	4
5	CNAs & Orderlies	42,563	44,674	464,917	10.41	5
6	CNA Trainees	1,050	1,050	9,210	8.77	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,334	2,858	32,600	11.41	8
9	Activity Director	2,642	2,796	40,183	14.37	9
10	Activity Assistants					10
11	Social Service Workers	1,820	2,043	47,796	23.40	11
12	Dietician					12
13	Food Service Supervisor	2,074	2,206	31,225	14.15	13
14	Head Cook	3,568	3,964	42,916	10.83	14
15	Cook Helpers/Assistants	10,076	10,660	95,220	8.93	15
16	Dishwashers					16
17	Maintenance Workers	5,235	5,683	75,190	13.23	17
18	Housekeepers	5,399	6,053	53,974	8.92	18
19	Laundry	3,736	3,980	42,756	10.74	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative	1,997	2,129	36,653	17.22	22
23	Office Manager	1,884	1,987	19,453	9.79	23
24	Clerical					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	1,801	1,928	23,181	12.02	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	106,374	113,586	\$ 1,524,913 *	\$ 13.43	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	187	\$ 9,338	1.3	35
36	Medical Director	120	24,000	9.3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	98	3,481	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	28	2,235	12.3	45
46	Other(specify) <u>LAB CONSULTANT</u>	2	150	10.3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	435	\$ 39,204		49

C. CONTRACT NURSES

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

Facility Name & ID Number **BIG MEADOWS**

Report Period Beginning: 01/01/2013

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
PAT BOOMGARDEN	ADMINISTRATOR	0	\$ 89,294	Workers' Compensation Insurance	\$ 71,084	IDPH License Fee	\$ 1,990		
(Included in AMERICAN HEALTH ENTERPRISES Fee in B below)			(89,294)	Unemployment Compensation Insurance	40,299	Advertising: Employee Recruitment	2,578		
				FICA Taxes	114,731	Health Care Worker Background Check	860		
				Employee Health Insurance	19,912	(Indicate # of checks performed 28)			
				Employee Meals		Patient Background Checks	31 610		
				Illinois Municipal Retirement Fund (IMRF)*		DUES AND SUBSCRIPTIONS	1,338		
				LIFE INSURANCE	4,350	PUBLIC RELATIONS	1,428		
				DENTAL INSURANCE	1,810	LICENSES	176		
				RETIREMENT	10,023	ADVERTISING / MARKETING	11,697		
				PHYSICALS	1,089				
				PROFESSIONAL LICENSES	485	Less: Public Relations Expense	(1,428)		
				EMPLOYEE RECOGNITION	7,098	Non-allowable advertising	(11,133)		
				HOME OFFICE ALLOCATION	14,411	Yellow page advertising	(564)		
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)			
(List each licensed administrator separately.)			\$	\$ 285,292		\$ 7,552			
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount	
AMERICAN HEALTH ENTERPRISES			\$ 90,000				Out-of-State Travel	\$	
							In-State Travel	5,506	
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 90,000				Seminar Expense	536	
(Attach a copy of any management service agreement)									
C. Professional Services				TOTAL			Entertainment Expense		
Vendor/Payee	Type		Amount	\$			(agree to Sch. V, line 24, col. 8)		
MDI ACHIEVE	SOFTWARE MAINTENAN		\$ 5,602				TOTAL		
JOHN PYSE CONSULTING	COMPUTER CONSULTING		6,838				\$ 6,042		
MIDWEST AUTOMATED TIME	TIME CLOCK MAINTENANC		650						
JCM CONSULTING	EMPLOYEE REVIEW SOFTW		75						
WARD, MURRAY, PACE, & JOHN	LEGAL SERVICES		4,152						
KAYLYNN WABICH-JINDRA	DEMENTIA CONSULTANT		2,800						
NURSING HOME QUALITY	QIS SOFTWARE MAINTENAN		741						
TOTAL (agree to Schedule V, line 19, column 3)									
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 20,858						

* Attach copy of IMRF notifications

**See instructions.

Big Meadows, Inc. – 0021394
Report Period Beginning – 01/01/2013
Report Period Ending – 12/31/2013
DETAIL PAGE 21, SCHEDULE XIX, SECTION G

	Total Cost	Nursing	General & Administrative
--	------------	---------	--------------------------

1			
Name & Title	Stan Schleuning, Marketing Director		
Date Travel	3/26/2013		
Location	Dubuque, IA (within 30 miles of border)		
Title of Seminar	The Conference on Social Media		
Sponsor	Skillpath Seminars		
Total Cost	\$ 199.00		\$ 199.00

2			
Names & Titles	Michelle Boyer, MDS Coordinator		
Dates of Seminar	7/15/2013		
Location	Online		
Title	Care Planning and the MDS 3.0		
Sponsor	AANAC		
Cost	\$ 65.00	\$ 65.00	

3			
Name & Title	Michelle Boyer, MDS Coordinator		
Dates of Seminar	7/24/2013		
Location	Schaumburg, IL		
Title	CAAs and Care Plans		
Sponsor	The Healthcare Information Network, Inc.		
Cost	\$ 222.35	\$ 222.35	

4			
Names & Titles	Lisa Johnson, Medical Records Director		
Dates of Seminar	8/22/2013		
Location	Rockford, IL		
Title of Seminar	Making the Transition from Staff to Supervisor		
Sponsor	Fred Pryor Seminars		
Cost	\$ 336.86		\$ 336.86

Total Seminars	\$ 823.21	\$ 287.35	\$ 535.86
Travel Reimbursements	\$ 6,985.78	\$ 1,479.17	\$ 5,506.61
		\$ 1,766.52	
Total - Schedule V, Line 14			
Total - Schedule V, Line 24			\$ 6,042.47
	\$ 7,808.99		

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

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

Facility Name & ID Number BIG MEADOWS

0021394

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? NO
- (2) Are there any dues to nursing home associations included on the cost report? NO
If YES, give association name and amount. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? NO If YES, have these costs been properly adjusted out of the cost report? _____
- (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? _____
- (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? 7 YEARS
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 21,150 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. _____
- (9) Are you presently operating under a sublease agreement? _____ YES XX NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO XX If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 152,711
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? YES 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. \$ NONE Has any meal income been offset against related costs? YES Indicate the amount. \$ 8,657
- (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. \$ _____
 - c. What percent of all travel expense relates to transportation of nurses and patients? 100
 - d. Have vehicle usage logs been maintained? YES
 - 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? YES
 - 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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? YES
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fees.

Page 23, Schedule XX

Question 12

SALARY COSTS ALLOCATED TO MULTIPLE LINES
ON SCHEDULE V

Several nursing employees participated in CNA training and their wages for the year were split between lines 10 and 13 on Schedule V.

Big Meadows

General Ledger Trial Balance for Period Ending 12/31/2012

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pg 3&4

pg 19

Account #	Account Descriptions	Balance Sheet Code	Expense Report Code	Revenue Sheet Code	Debit	Credit	Total
1100-00	PETTY CASH	1.1			200.00		200.00
1110-00	THE NATIONAL BANK	1.1			79,289.34		79,289.34
1150-00	INVESTMENT IN LTC STOCK	12.1			17,150.00		17,150.00
1210-00	PUBLIC AID	3.1			398,446.43		398,446.43
1215-00	PUBLIC AID PENDING	3.1			207,966.40		207,966.40
1230-00	PRIVATE PAY	3.1			40,387.88		40,387.88
1240-00	OXYGEN	3.1			3,203.19		3,203.19
1250-00	MED B THERAPY THROUGH WW	3.1			45,390.38		45,390.38
1260-00	PROMPT PAY INTEREST DUE	3.1			5,948.04		5,948.04
1280-00	ALLOWANCE	3.1				17,812.23	(17,812.23)
1350-00	NURSING/DIETARY/FOOD/LAUNDRY	4.1			17,465.52		17,465.52
1360-00	LINEN	4.1			5,200.08		5,200.08
1370-00	HOUSEKEEPING/MAINTENANCE	4.1			3,127.38		3,127.38
1425-00	PREPAID EXPENSES	7.1			3,379.77		3,379.77
1430-00	PREPAID INSURANCE	6.1			5,202.13		5,202.13
1440-00	PREPAID LONG TERM CARE LICENSE FEE	7.1			2,819.19		2,819.19
1730-00	LEASEHOLD IMPROVEMENTS	15.1			45,205.34		45,205.34
1740-00	ACCUM. DEPR. - LEASEHOLD IMPR.	17.1				22,727.11	(22,727.11)
1750-00	FURNITURE AND FIXTURES	16.1			665,304.98		665,304.98
1755-00	FF&E UNDER \$2500	16.1			17,722.94		17,722.94
1760-00	ACCUM. DEPR. - FURN. & FIXTURE	17.1				603,835.70	(603,835.70)
1765-00	ACCUM. DEPR. - FF&E UNDER \$2500	17.1				2,697.04	(2,697.04)
1770-00	VEHICLES	16.1			48,556.28		48,556.28
1780-00	ACCUM. DEPR. - VEHICLES	17.1				39,277.41	(39,277.41)
1810-00	OFFICE EQUIPMENT	16.1			145,261.96		145,261.96
1820-00	ACCUM. DEPR. - OFFICE EQUIP.	17.1				145,146.26	(145,146.26)
1840-00	CONSTRUCTION IN PROGRESS	23.1			8,264.74		8,264.74
1545-00	DUE FROM (TO) WINNING WHEELS	26.1			17,178.89		17,178.89
1546-00	DUE FROM (TO) WW INS:	26.1				18,386.84	(18,386.84)
1555-00	DUE FROM (TO) LPC	26.1			84.95		84.95
1570-00	DUE FROM (TO) PINNACLE PLACE	26.1				38,193.53	(38,193.53)
2110-00	ACCOUNTS PAYABLE	26.1				119,364.44	(119,364.44)
2120-00	ACCOUNTS PAYABLE - UNVOUCHERED	26.1				47,399.23	(47,399.23)
2130-00	DUE TO AHE	39.1				19,478.15	(19,478.15)

Big Meadows

General Ledger Trial Balance for Period Ending 12/31/2012

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pg 3&4

pg 19

Account #	Account Descriptions	Balance Sheet Code	Expense Report Code	Revenue Sheet Code	Debit	Credit	Total
2135-00	AHE OTHER	39.1			55,009.16		55,009.16
2140-00	ACCRUED RENT-WINNING WHEELS	39.1				638,421.98	(638,421.98)
2150-00	ACCRUED WORKERS COMP	26.1				20,428.32	(20,428.32)
2160-00	ACCRUED UNEMPLOYMENT	31.1				4,827.55	(4,827.55)
2170-00	ACCRUED SALES TAX	31.1				630.00	(630.00)
2180-00	ACCRUED ASSESSMENT	36.1				35,848.88	(35,848.88)
2250-00	ACCRUED PAYROLL	30.1				52,405.17	(52,405.17)
2260-00	ACCRUED VACATION	30.1				40,058.48	(40,058.48)
2310-00	ACCRUED FICA	31.1				13,687.30	(13,687.30)
2320-00	ACCRUED FEDERAL W/H	31.1				6,794.85	(6,794.85)
2330-00	ACCRUED ILLINOIS W/H	31.1				2,914.58	(2,914.58)
2340-00	ACCRUED IOWA W/H	31.1				350.00	(350.00)
2350-00	CREDIT UNION	30.1				-	-
2360-00	ADVANCES/TUITION	30.1				-	-
2370-00	GARNISHMENTS	30.1				-	-
2371-00	VOLUNTARY LIFE	30.1				-	-
2372-00	MEDICAL	26.1			0.00		0.00
2373-00	DENTAL	26.1				-	-
2374-00	VISION	26.1				0.00	(0.00)
2376-00	SUPPLEMENTAL INS.	26.1				-	-
2378-00	BLUE CROSS	26.1				-	-
2390-00	ANNUITY	26.1				-	-
2430-00	ACCRUED REAL ESTATE TAXES	32.1				40,133.62	(40,133.62)
2515-00	LINE OF CREDIT - WW	39.1				693,000.00	(693,000.00)
2560-00	PUBLIC AID ADVANCE - D.T.	39.1				2,135.46	(2,135.46)
2650-00	RESIDENT S.S.	26.1				402.22	(402.22)
2910-00	COMMON STOCK	47.1				1,000.00	(1,000.00)
2920-00	PAID-IN CAPITAL	47.1				31,000.00	(31,000.00)
3200-00	RETAINED EARNINGS - PRIOR	47.1			749,037.05		749,037.05
3920-00	PUBLIC AID					11,333.00	(11,333.00)
3925-00	PUBLIC AID PENDING					1,283.00	(1,283.00)
3940-00	PRIVATE PAY					5,857.00	(5,857.00)
3999-00	PATIENT DAYS OFFSET TOTAL				18,473.00		18,473.00
4020-00	PUBLIC AID			1.0		1,607,472.00	(1,607,472.00)

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Account #	Account Descriptions	Balance Sheet Code	Expense Report Code	Revenue Sheet Code	Debit	Credit	Total
4025-00	PUBLIC AID PENDING			1.0		184,752.00	(184,752.00)
4040-00	PRIVATE PAY			1.0		929,365.00	(929,365.00)
4060-00	SUPPLIES			1.0		5,473.55	(5,473.55)
4070-00	THERAPY SERVICES			6.0		152,307.31	(152,307.31)
4100-00	OXYGEN			7.0		3,884.24	(3,884.24)
4120-00	ASSESSMENT FEES - P.A.		42.3		152,711.00		152,711.00
4150-00	BAD DEBTS			2.0	21,000.00		21,000.00
4240-00	TRANSPORTATION			28.0		2,128.12	(2,128.12)
4260-00	CNA TRAINING REIMBURSEMENT			11.0		5,459.45	(5,459.45)
4300-00	MEALS			14.0		8,656.50	(8,656.50)
4320-00	VENDING MACHINES			12.0		834.69	(834.69)
4360-00	INTEREST			25.0		41,534.61	(41,534.61)
4380-00	MISCELLANEOUS			12.0		103.27	(103.27)
5050-00	NURSING ADMIN.		10.1		74,166.74		74,166.74
5060-00	NURSES		10.1		435,472.36		435,472.36
5070-00	AIDES		10.1		439,919.29		439,919.29
5090-00	CONNECTIONS		10.1		34,208.81		34,208.81
5100-00	RESTORATIVE AIDES		101.1		32,599.54		32,599.54
5120-00	RECREATION THERAPY		11.1		40,182.74		40,182.74
5140-00	SOCIAL SERVICES		12.1		47,796.12		47,796.12
5340-00	MEDICAL RECORDS		10.1		23,181.48		23,181.48
5360-00	DIETARY		1.1		169,360.93		169,360.93
5380-00	HOUSEKEEPING		3.1		53,974.03		53,974.03
5390-00	LAUNDRY		4.1		42,755.79		42,755.79
5420-00	MAINTENANCE		6.1		75,189.78		75,189.78
5460-00	ADMINISTRATION		21.1		56,105.77		56,105.77
5620-00	FICA		22.3		114,731.07		114,731.07
5640-00	WORKERS COMP.		22.3		71,083.72		71,083.72
5650-00	UNEMPLOYMENT		22.3		40,299.27		40,299.27
5670-00	LIFE INSURANCE		22.3		4,349.73		4,349.73
5680-00	HEALTH INSURANCE		22.3		19,912.49		19,912.49
5685-00	DENTAL INSURANCE		22.3		1,810.25		1,810.25
5690-00	RETIREMENT		22.3		10,023.13		10,023.13
5700-00	PHYSICALS		22.3		1,088.75		1,088.75

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Account #	Account Descriptions	Balance Sheet Code	Expense Report Code	Revenue Sheet Code	Debit	Credit	Total
5720-00	UNIFORMS		10.2		2,530.73		2,530.73
5730-00	PROFESSIONAL TRAINING		23.3		5,661.00		5,661.00
5735-00	PROFESSIONAL LICENSE FEES		22.3		485.00		485.00
5750-00	OTHER		22.3		7,097.91		7,097.91
6030-00	PHYSICIANS		9.3		24,000.00		24,000.00
6100-00	SKILLED THERAPY		101.3		123,176.19		123,176.19
6140-00	SOCIAL SERVICES		12.3		2,234.80		2,234.80
6200-00	PHARMACY		10.3		3,480.60		3,480.60
6220-00	LAB		10.3		150.00		150.00
6360-00	DIETARY		1.3		9,337.50		9,337.50
6440-00	TRANSPORTATION		14.3		14,433.00		14,433.00
6460-00	ADMINISTRATIVE		17.3		90,000.00		90,000.00
	ADMINISTRATIVE		19.3		2,800.00		2,800.00
6470-00	DATA PROCESSING		19.3		13,905.79		13,905.79
7060-00	NURSING		10.2		45,039.79		45,039.79
7065-00	BRIEFS		10.2		20,308.10		20,308.10
7070-00	OXYGEN		10.2		23,467.15		23,467.15
7080-00	MATTRESSES/CUSHIONS		10.2		234.24		234.24
7120-00	RECREATION THERAPY		11.2		6,388.88		6,388.88
7145-00	THICKENERS		10.2		890.04		890.04
7200-00	PHARMACY		10.2		5,069.78		5,069.78
7210-00	O.T.C. MEDS		10.2		4,983.00		4,983.00
7360-00	DIETARY		1.2		12,927.73		12,927.73
7370-00	FOOD		2.2		108,968.49		108,968.49
7375-00	SUPPLEMENTALS		2.2		3,580.70		3,580.70
7380-00	HOUSEKEEPING		3.2		20,392.92		20,392.92
7390-00	LAUNDRY		4.2		9,072.51		9,072.51
7420-00	MAINTENANCE		6.2		23,913.19		23,913.19
7440-00	TRANSPORTATION		14.2		6,696.16		6,696.16
7460-00	OFFICE		21.2		20,304.59		20,304.59
7470-00	COMPUTER SUPPLIES		21.2		4,266.87		4,266.87
8010-00	ELECTRIC & GAS		5.3		112,439.00		112,439.00
8040-00	WATER & SEWER		5.3		13,180.02		13,180.02
8060-00	TRASH REMOVAL		5.3		12,439.05		12,439.05

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Account #	Account Descriptions	Balance Sheet Code	Expense Report Code	Revenue Sheet Code	Debit	Credit	Total
8080-00	CABLE TV		5.3		11,077.83		11,077.83
8090-00	INTERNET		21.3		1,229.45		1,229.45
8100-00	REPAIRS & MAINTENANCE		6.3		34,568.47		34,568.47
8120-00	RENT		34.3		102,000.00		102,000.00
8125-00	RENT - VAN		35.3		4,000.00		4,000.00
8130-00	REAL ESTATE TAXES		33.3		41,773.44		41,773.44
9010-00	TELEPHONE		21.3		5,686.95		5,686.95
9020-00	DUES & SUBSCRIPTIONS		20.3		1,338.00		1,338.00
9040-00	INSURANCE		26.3		24,756.00		24,756.00
9080-00	POSTAGE		21.3		2,953.02		2,953.02
9100-00	LEGAL & ACCOUNTING		19.3		4,152.37		4,152.37
9110-00	MARKETING		20.3		5,553.14		5,553.14
9120-00	RECRUITMENT		20.3		2,577.50		2,577.50
9130-00	ADVERTISING		20.3		6,144.26		6,144.26
9140-00	TRAVEL & SEMINAR		24.3		823.21		823.21
9141-00	TRAVEL EXPENSES-NON SEMINAR		24.3		6,985.78		6,985.78
9150-00	TRAINING		23.3		2,162.29		2,162.29
9151-00	NURSE AID TRAINING		13.3		6,369.73		6,369.73
9160-00	LICENSE & TAXES		20.3		2,165.96		2,165.96
9170-00	SALES TAX		27.3		630.00		630.00
9175-00	BACKGROUND CHECK		20.3		1,470.00		1,470.00
9180-00	OTHER		21.3		664.51		664.51
9190-00	COMMUNITY RELATIONS		20.3		1,427.85		1,427.85
9450-00	DEPRECIATION		30.3		27,237.79		27,237.79