

Facility Name & ID Number OAKVIEW HTS CONT C & REHAB CTR

0026328 Report Period Beginning: 09/01/2012 Ending: 08/31/2013

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	90	Skilled (SNF)	90	32,850	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	90	TOTALS	90	32,850	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	Total	
8	SNF		464	4,510	4,974	8
9	SNF/PED					9
10	ICF	15,016	8,246	378	23,640	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	15,016	8,710	4,888	28,614	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.11%

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

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

NONE

F. Does the facility maintain a daily midnight census?

YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

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

YES NO

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

Date started 06/01/81

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

YES Date _____ NO

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

YES NO If YES, enter number of beds certified 90 and days of care provided 4,358

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 08/31/13 Fiscal Year: 08/31/13

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

Facility Name & ID Number OAKVIEW HTS CONT C & REHAB CTR # 0026328 Report Period Beginning: 09/01/2012 Ending: 08/31/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	208,307	39,314	9,835	257,456		257,456		257,456		1
2	Food Purchase		177,924		177,924		177,924	(90)	177,834		2
3	Housekeeping	110,753	18,954		129,707		129,707		129,707		3
4	Laundry	53,112	7,737		60,849		60,849		60,849		4
5	Heat and Other Utilities			136,227	136,227		136,227	(358)	135,869		5
6	Maintenance	32,755	82,726	17,107	132,588		132,588		132,588		6
7	Other (specify):*										7
8	TOTAL General Services	404,927	326,655	163,169	894,751		894,751	(448)	894,303		8
	B. Health Care and Programs										
9	Medical Director			9,800	9,800		9,800		9,800		9
10	Nursing and Medical Records	1,528,193	132,216	1,036	1,661,445		1,661,445		1,661,445		10
10a	Therapy		2,444	735,737	738,181		738,181		738,181		10a
11	Activities	27,641	670	2,057	30,368		30,368		30,368		11
12	Social Services	29,835	12	1,746	31,593		31,593		31,593		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,585,669	135,342	750,376	2,471,387		2,471,387		2,471,387		16
	C. General Administration										
17	Administrative	88,821			88,821		88,821		88,821		17
18	Directors Fees										18
19	Professional Services			130,908	130,908		130,908	27,169	158,077		19
20	Dues, Fees, Subscriptions & Promotions			13,875	13,875		13,875	(2,157)	11,718		20
21	Clerical & General Office Expenses	91,116	19,603	322,923	433,642		433,642	(240,688)	192,954		21
22	Employee Benefits & Payroll Taxes			491,597	491,597		491,597	14,406	506,003		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,119	6,119		6,119	(6,119)			24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			69,133	69,133		69,133	24,353	93,486		26
27	Other (specify):*										27
28	TOTAL General Administration	179,937	19,603	1,034,555	1,234,095		1,234,095	(183,036)	1,051,059		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,170,533	481,600	1,948,100	4,600,233		4,600,233	(183,484)	4,416,749		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 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			166,271	166,271		166,271	5,790	172,061			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			469,302	469,302		469,302	14,115	483,417			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			21,019	21,019		21,019	1,305	22,324			35
36	Other (specify):*											36
37	TOTAL Ownership			656,592	656,592		656,592	21,210	677,802			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			193,679	193,679		193,679		193,679			39
40	Barber and Beauty Shops		137		137		137		137			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			185,162	185,162		185,162		185,162			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		137	378,841	378,978		378,978		378,978			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,170,533	481,737	2,983,533	5,635,803		5,635,803	(162,274)	5,473,529			45

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

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	(90)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,374)	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	(5,478)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				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	(2,157)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(57,545)	VAR		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (66,644)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(95,630)	VAR	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (95,630)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (162,274)		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

BHF USE ONLY					
48		49		50	51
					52

STATE OF ILLINOIS
 OAKVIEW HTS CONT C & REHAB CTR

Report Period Beginning: 09/01/2012
 Ending: 08/31/2013

ID# 0026328

Sch. V Line
 Reference

NON-ALLOWABLE EXPENSES

Amount

		Amount	Reference	Sch. V Line
1	VENDING INCOME	\$ (80)	21	1
2	MISC INCOME	(7,907)	21	2
3	LEGAL FEES	(35,287)	19	3
4	TRAVEL	(14,271)	24	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				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		(57,545)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number OAKVIEW HTS CONT C & REHAB CTR# 0026328

Report Period Beginning:

09/01/2012

Ending:

08/31/2013

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(90)	0	0	0	0	0	0	0	0	0	0	(90)	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	(1,374)	1,016	0	0	0	0	0	0	0	0	0	(358)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,464)	1,016	0	(448)	8								
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(35,287)	62,456	0	0	0	0	0	0	0	0	0	27,169	19
20	Fees, Subscriptions & Promotions	(2,157)	0	0	0	0	0	0	0	0	0	0	(2,157)	20
21	Clerical & General Office Expenses	(7,987)	(232,701)	0	0	0	0	0	0	0	0	0	(240,688)	21
22	Employee Benefits & Payroll Taxes	0	14,406	0	0	0	0	0	0	0	0	0	14,406	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(14,271)	8,152	0	0	0	0	0	0	0	0	0	(6,119)	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	24,353	0	0	0	0	0	0	0	0	0	24,353	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(59,702)	(123,334)	0	(183,036)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(61,166)	(122,318)	0	(183,484)	29								

STATE OF ILLINOIS

Facility Name & ID Number OAKVIEW HTS CONT C & REHAB CTR# 0026328

Report Period Beginning:

09/01/2012 Ending:

Summary B

08/31/2013

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	0	5,790	0	0	0	0	0	0	0	0	0	5,790	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(5,478)	19,593	0	0	0	0	0	0	0	0	0	14,115	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	1,305	0	0	0	0	0	0	0	0	0	1,305	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(5,478)	26,688	0	21,210	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)	(66,644)	(95,630)	0	(162,274)	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
NONE		GENERAL BAPT NH OF CAMPBELL	CAMPBELL, MO	GEN BAPT HCARE	PIGGOTT, AR	MGMT
NONE		GENERAL BAPT NH OF PIGGOTT	PIGGOTT, AR	OAKVIEW VILLA	MT CARMEL, IL	SUPP LIVING
				MAGNOLIA MANOR	PIGGOTT, AR	ASST LIVING

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	5 UTILITIES	\$	UTILITIES		\$ 1,016	\$ 1,016	1
2	V	19 ACCOUNTING		ACCOUNTING		62,456	62,456	2
3	V	21 MGMT FEES	296,083	SALARIES		57,997	(238,086)	3
4	V	21 SUPPLIES		SUPPLIES		5,385	5,385	4
5	V	22 EMPLOYEE BENEFITS		EMPLOYEE BENEFITS		14,406	14,406	5
6	V	24 TRAVEL		TRAVEL		8,152	8,152	6
7	V	26 INSURANCE		INSURANCE		24,353	24,353	7
8	V	30 DEPRECIATION		DEPRECIATION		5,790	5,790	8
9	V	32 INTEREST EXPENSE		INTEREST EXPENSE		19,593	19,593	9
10	V	35 RENTAL & LEASING		RENTAL & LEASING		1,305	1,305	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 296,083			\$ 200,453	\$ * (95,630)	14

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

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									\$	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	\$	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 OAKVIEW HTS CONT C & REHAB CTR

0026328

Report Period Beginning:

09/01/2012

Ending: 8/31/2013

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 GEN BAPTIST N.N BOARD INC
 Street Address 1287 W NORTH STREET
 City / State / Zip Code PIGGOTT, AR 72454
 Phone Number (870-598-1020
 Fax Number (870-598-1025

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

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	OAKVIEW HEIGHTS	DIRECT COST	14,285,863		\$ 536,292	\$ 155,166	5,339,720	\$ 200,453	1
2	OAKVIEW VILLA	DIRECT COST	14,285,863		536,292	155,166	1,039,371	39,018	2
3	MAGNOLIA MANOR	DIRECT COST	14,285,863		536,292	155,166	958,504	35,982	3
4	GB NH OF CAMPBELL	DIRECT COST	14,285,863		536,292	155,166	4,212,021	158,119	4
5	GB NH OF PIGGOTT	DIRECT COST	14,285,863		536,292	155,166	2,736,246	102,719	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				\$ 2,681,460	\$ 775,830		\$ 536,291	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	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	GERSHMAN MORTGAGE		X	MORTGAGE REFINANCED		08/2013	\$ 6,007,277	\$ 6,007,277	08/2053	3.0000	\$ 454,660	1					
2												2					
3												3					
4												4					
5												5					
	Working Capital																
6	FIRST BANK		X	LINE OF CREDIT		02/2013	500,000	416,382	02/2014	5.0000	14,642	6					
7	GEN BAPTIST NH BOARD	X		LOAN		01/2006	376,498	1,277,766	ON DEM	NONE		7					
8												8					
9	TOTAL Facility Related						\$ 6,883,775	\$ 7,701,425			\$ 469,302	9					
	B. Non-Facility Related*																
10												10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$	14					
15	TOTALS (line 9+line14)						\$ 6,883,775	\$ 7,701,425			\$ 469,302	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 29,157 Line # 26

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

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

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME OAKVIEW HTS CONT C & REHAB CTR COUNTY WABASH

FACILITY IDPH LICENSE NUMBER 0026328

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

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

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
		TOTALS	\$ <u>_____</u>	\$ <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 NO

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

C. **Tax Bills**

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 60,358 B. General Construction Type: Exterior CONCRETE Frame STEEL Number of Stories ONE

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).
OAKVIEW VILLA SUPPORTIVE LIVING COMMUNITY, 30 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: _____ 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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>RESIDENT USE</u>	<u>352,863</u>	<u>1981</u>	<u>\$ 89,216</u>	1
2	<u>RESIDENT USE</u>	<u>270,630</u>	<u>1994</u>	<u>60,000</u>	2
3	TOTALS	623,493		\$ 149,216	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	90	1981	1982	\$ 775,625	\$	30	\$	\$	\$ 777,625	4
5			2005	3,461,500	86,538	40	86,538		699,512	5
6			2006	1,109,737	27,743	40	27,743		216,518	6
7										7
8										8
Improvement Type**										
9	Roof		1982	3,837		7			3,837	9
10	Land Improvements		1982	14,363		10			14,363	10
11	Building Imp.- Smith Consult.		1994	2,914		10			2,914	11
12	Roof		1996	11,450	382	30	382		6,425	12
13	Roof		1996	68,042	2,268	30	2,268		38,746	13
14	Ditch Work		1997	700	4	15	4		700	14
15	Gazebo		1997	3,495		10			3,495	15
16	Landscaping		1997	8,837	196	15	196		8,837	16
17	Parking Lot Repavement		1997	12,677		10			12,677	17
18	Drywall		1997	21,125	469	15	469		21,125	18
19	Electrical-New Wing		1997	23,631	945	25	945		14,967	19
20	Exit Sign		1998	449	10	15	10		449	20
21	9 Overhead Lights		1998	921	20	15	20		921	21
22	Sign		1998	2,000	111	15	111		2,000	22
23	Wall Paper		1998	2,435		7			2,435	23
24	12 Lavatory+Faucets		1998	4,470	99	15	99		4,470	24
25	Carpet		1998	7,927		7			7,927	25
26	Other MG- Including Plumbing		1998	9,003	300	15	300		9,003	26
27	Carpet,Curtains, Blinds		1998	11,249		10			11,249	27
28	Plastic Coat-Roof-Wing 5		1998	12,500	417	30	417		6,458	28
29	Carpet,Curtains, Blinds		1998	19,656		10			19,656	29
30	Landscaping		1999	976	65	15	65		938	30
31	Reseal Parking Lot		1999	3,336		5			3,336	31
32	Wall Paper		1999	4,135	276	15	276		3,974	32
33	Fuel Tank		1999	8,935	596	15	596		8,538	33
34	Land Improvements		2000	647	43	15	43		578	34
35	Brittington Air & Water		2000	1,992		7			1,992	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	2	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	Tile-Wing 7	2000	\$ 3,753	\$	7	\$	\$	\$ 3,753	37
38	Building Handrails	2000	3,818		7			3,818	38
39	Kitchen	2000	4,231		10			4,231	39
40	Fire Doors	2000	4,861		10			4,861	40
41	Land Improvements	2001	380	25	15	25		319	41
42	North-Side Heaters	2001	6,090		7			6,090	42
43	Water Heaters	2001	15,196		7			15,196	43
44	Land Improvements	2005	316,403	21,094	15	21,094		170,506	44
45	Pole Barn	2007	12,485	832	15	832		5,479	45
46	Reseal Parking Lot	2008	5,218	348	15	348		1,739	46
47	Shelter House	2008	10,188	679	15	679		3,679	47
48	Land Improvements - Paving	2008	14,053	937	15	937		4,684	48
49	Purf Pipe in Parking Lot	2009	4,110	274	15	274		1,142	49
50	Silverline Windows	2009	8,092	539	15	539		2,248	50
51	Parking Lot Repavement	2009	12,469	831	15	831		3,290	51
52	Sidewalk	2011	5,556	370	15	370		710	52
53	Breezeway	2011	9,748	650	15	650		1,137	53
54	Water Heater	2012	8,600	382	15	382		382	54
55	Sewer Replacement	2012	39,848	1,992	15	1,992		1,992	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)		\$ 6,093,663	\$ 149,435		\$ 149,435	\$	\$ 2,140,921	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	\$ 125,922	\$ 19,555	\$ 19,555	\$	7	\$ 92,357	71
72	Current Year Purchases	38,101	2,531	2,531		7	2,531	72
73	Fully Depreciated Assets	610,555				7	610,555	73
74								74
75	TOTALS	\$ 774,578	\$ 22,086	\$ 22,086	\$		\$ 705,443	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	FACILITY USE	86 Mazda Truck-B2000	1992	\$ 4,474	\$	\$	\$	5	\$ 4,474	76
77	FACILITY USE	96 Chevy Van	1995	23,548				5	23,548	77
78	FACILITY USE	Donated Van	2009	2,700	540	540		5	2,340	78
79										79
80	TOTALS			\$ 30,722	\$ 540	\$ 540	\$		\$ 30,362	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)	\$ 7,048,179	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 172,061	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 172,061	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)	\$ 2,876,726	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: _____

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					_____			6
7	TOTAL				\$ _____			7

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. _____ /2014 \$ _____

13. _____ /2015 \$ _____

14. _____ /2016 \$ _____

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
by the length of the lease _____.

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

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

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ _____ 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>N/A</u>	\$ _____	17
18				_____	18
19				_____	19
20				_____	20
21	TOTAL		\$ _____	\$ _____	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number OAKVIEW HTS CONT C & REHAB CTR # 0026328 Report Period Beginning: 09/01/2012 Ending: 08/31/2013
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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$	3,926	\$ 294,106	\$	3,926	\$ 294,106	1
2	Licensed Speech and Language Development Therapist		hrs		2,152	133,703		2,152	133,703	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		4,527	307,928		4,527	307,928	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):									12
13	Other (specify):									13
14	TOTAL			\$	10,605	\$ 735,737	\$	10,605	\$ 735,737	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 **OAKVIEW HTS CONT C & REHAB CTR**# **0026328**Report Period Beginning: **09/01/2012**

Ending:

08/31/2013**XV. BALANCE SHEET - Unrestricted Operating Fund.**As of **08/31/2013**

(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	\$ 341,207	\$ 342,495	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 80,000)	1,106,113	1,084,841	3
4	Supply Inventory (priced at)	30,527	35,349	4
5	Short-Term Investments			5
6	Prepaid Insurance	28,742	37,519	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	434,840		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,941,429	\$ 1,500,204	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	149,216	179,216	13
14	Buildings, at Historical Cost	6,093,663	8,174,103	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	805,300	943,699	16
17	Accumulated Depreciation (book methods)	(2,874,726)	(3,489,504)	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):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,173,453	\$ 5,807,514	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,114,882	\$ 7,307,718	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 720,232	\$ 798,105	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,694,148	1,723,266	29
30	Accrued Salaries Payable	81,977	90,658	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	15,306	21,231	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	30,902	42,810	35
	Other Current Liabilities(specify):			
36	ACCRUED PROVIDER TAX	8,370	8,370	36
37	ADV BILLING SEC DEP RES TRUST	76,093	4,607	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,627,028	\$ 2,689,047	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	6,007,277	8,332,400	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)	\$ 6,007,277	\$ 8,332,400	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,634,305	\$ 11,021,447	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,519,423)	\$ (3,713,729)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,114,882	\$ 7,307,718	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,116,787)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,116,787)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(402,636)	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)	\$ (402,636)	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)	\$ (2,519,423)	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	\$ 5,371,285	1
2	Discounts and Allowances for all Levels	(2,136,832)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,234,453	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,756,474	6
7	Oxygen	3,822	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,760,296	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	90	14
15	Telephone, Television and Radio	1,374	15
16	Rental of Facility Space		16
17	Sale of Drugs	172,848	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	43,951	19
20	Radiology and X-Ray	2,733	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 220,996	23
D. Non-Operating Revenue			
24	Contributions	3,957	24
25	Interest and Other Investment Income***	5,478	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 9,435	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	VENDING INCOME	80	28
28a	MISC INCOME	7,907	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,987	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,233,167	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	894,751	31
32	Health Care	2,471,387	32
33	General Administration	1,234,095	33
B. Capital Expense			
34	Ownership	656,592	34
C. Ancillary Expense			
35	Special Cost Centers	193,816	35
36	Provider Participation Fee	185,162	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,635,803	40
41	Income before Income Taxes (line 30 minus line 40)**	(402,636)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (402,636)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		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)	\$	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? N/A 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 **OAKVIEW HTS CONT C & REHAB CTR**

0026328

Report Period Beginning: **09/01/2012**

Ending: **08/31/2013**

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	2,080	2,096	\$ 58,078	\$ 27.71	1
2	Assistant Director of Nursing					2
3	Registered Nurses	16,292	16,414	333,939	20.34	3
4	Licensed Practical Nurses	23,305	23,480	419,980	17.89	4
5	CNAs & Orderlies	69,197	69,716	696,755	9.99	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	2,773	2,794	27,641	9.89	10
11	Social Service Workers	2,080	2,096	29,835	14.23	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,096	26,477	12.63	13
14	Head Cook					14
15	Cook Helpers/Assistants	20,491	20,645	181,830	8.81	15
16	Dishwashers					16
17	Maintenance Workers	2,213	2,230	32,755	14.69	17
18	Housekeepers	11,167	11,251	110,753	9.84	18
19	Laundry	6,488	6,537	53,112	8.12	19
20	Administrator	2,080	2,096	88,821	42.38	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,377	5,417	91,116	16.82	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	1,978	1,993	19,441	9.75	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	167,601	168,861	\$ 2,170,533 *	\$ 12.85	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	\$		35
36	Medical Director	MONTHLY 9,800	9-3	36
37	Medical Records Consultant	MONTHLY 1,022	10-3	37
38	Nurse Consultant			38
39	Pharmacist Consultant	MONTHLY 3,697	39-3	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			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 14,519		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

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	
MARK BREWSTER	ADMINISTRATOR	N/A	\$ 88,821	Workers' Compensation Insurance	\$ 183,688	IDPH License Fee	\$	
				Unemployment Compensation Insurance	39,806	Advertising: Employee Recruitment	553	
				FICA Taxes	169,072	Health Care Worker Background Check	2,032	
				Employee Health Insurance	86,959	(Indicate # of checks performed <u>215</u>)		
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		DRUG TESTING	388	
				OTHER EMPLOYEE BENEFITS	12,072	LICENSES	2,824	
				GBHC BOARD ALLOC	14,406	DUES & SUBSCRIPTIONS	5,921	
						ADVERTISING & MARKETING	2,157	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 88,821	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)		
				\$ 506,003		\$ 11,718		
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
	\$					\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	Seminar Expense	
							Entertainment Expense	(
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$

C. Professional Services		
Vendor/Payee	Type	Amount
Duane Morris LLP	LEGAL FEE	\$ 35,287
BKD CPA	ACCT FEE	30,756
WILCOX & CO	ACCT FEE	9,550
MICH PEER REVIEW	PRO FEES	810
CTS	SOFT MAINT	22,026
FRONTIER	SOFT MAINT	327
JK COMP SOLUTIONS, INC.	SOFT MAINT	10,461
MDI	SOFT MAINT	17,542
MISC VENDORS	SOFT MAINT	1,077
XEROX	SOFT MAINT	3,072
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$ 130,908

* Attach copy of IMRF notifications

**See instructions.

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 OAKVIEW HTS CONT C & REHAB CTR

0026328

Report Period Beginning: 09/01/2012 Ending: 08/31/2013

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? YES
If YES, give association name and amount. ILL HEALTH CARE ASSOC \$5,218
- (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? N/A
- (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
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 35,180 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.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 185,162
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? N/A
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ NONE Has any meal income been offset against related costs? YES Indicate the amount. \$ 90
- (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? 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? 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? YES
Firm Name: WILCOX MCCORKLE & COMPANY
- (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? AJE
Attach invoices and a summary of services for all architect and appraisal fees.

**OAKVIEW HEIGHTS CONTINUOUS CARE & REHABILITATION CENTER
TRIAL BALANCE (GROUPING)
AUGUST 31 2013**

Sub1	Account Number	Account Description		Amount	TOTAL
MEDICAID GROUPING					
A11	69100.000	Wages - Supervisor	Dietary	26,477	
A11	69110.000	Wages - Regular	Dietary	171,833	
A11	69150.000	Wages - Vacation/Holiday/Sick	Dietary	9,997	208,307
A12	69660.000	Chemicals	Dietary	8,956	
A12	69670.000	Supplies (Non-Food)	Dietary	16,127	
A12	69720.000	Small Equipment Purchase	Dietary	1,902	
A12	69730.000	Equipment Repair & Maintenance	Dietary	12,329	39,314
A13	69850.000	Purchased Services	Dietary	9,835	9,835
A22	69680.000	Food Supplements	Dietary	9,674	
A22	69690.000	Raw Food	Dietary	168,250	177,924
A31	71110.000	Wages - Regular	Housekeeping	105,785	
A31	71150.000	Wages - Vacation/Holiday/Sick	Housekeeping	4,968	110,753
A32	71660.000	Chemicals	Housekeeping	4,298	
A32	71670.000	Supplies	Housekeeping	12,746	
A32	71690.000	Paper/Plastic	Housekeeping	1,036	
A32	71720.000	Small Equipment Purchase	Housekeeping	614	
A32	71730.000	Equipment Repair & Maintenance	Housekeeping	261	18,954
A41	70100.000	Wages - Supervisor	Laundry	5,879	
A41	70110.000	Wages - Regular	Laundry	38,258	
A41	70150.000	Wages - Vacation/Holiday/Sick	Laundry	8,976	53,112
A42	70660.000	Chemicals	Laundry	5,904	
A42	70670.000	Supplies	Laundry	136	
A42	70690.000	Linen	Laundry	1,014	
A42	70730.000	Equipment Repair & Maintenance	Laundry	683	7,737
A53	72510.000	Gas	Plant & Maintenance	10,457	
A53	72520.000	Electricity	Plant & Maintenance	98,486	
A53	72525.000	Cable Television	Plant & Maintenance	6,277	
A53	72530.000	Water	Plant & Maintenance	13,303	
A53	72535.000	Sewer	Plant & Maintenance	7,705	136,227
A61	72110.000	Wages - Regular	Plant & Maintenance	31,084	
A61	72150.000	Wages - Vacation/Holiday/Sick	Plant & Maintenance	1,671	32,755
A62	72660.000	Building Repair & Maintenance	Plant & Maintenance	19,027	
A62	72667.000	Vehicle Repair & Maintenance	Plant & Maintenance	8,873	

A62	72670.000	Supplies	Plant & Maintenance	2,189	
A62	72680.000	Freight	Plant & Maintenance	2,626	
A62	72690.000	Grounds Maintenance	Plant & Maintenance	4,538	
A62	72695.000	Grounds Landscaping	Plant & Maintenance	8,255	
A62	72720.000	Small Equipment Purchase	Plant & Maintenance	10,526	
A62	72730.000	Repair & Maintenance	Plant & Maintenance	26,692	82,726
A63	72540.000	Trash Removal	Plant & Maintenance	6,385	
A63	72550.000	Service Contracts	Plant & Maintenance	5,506	
A63	72675.000	Pest Control	Plant & Maintenance	2,768	
A63	72850.000	Purchased Services	Plant & Maintenance	2,448	17,107
B93	83050.000	Medical Director	Medical Director	9,800	9,800
B101	63050.000	Wages - Medical Records	Nursing Medicare Dist.	19,441	
B101	63100.000	Wages - R.N.	Nursing Medicare Dist.	51,140	
B101	63150.000	Wages - Vacation/Holiday/Sick	Nursing Medicare Dist.	4,294	
B101	64100.000	Wages - R.N.	Nursing Non Distinct	239,948	
B101	64110.000	Wages - L.P.N.	Nursing Non Distinct	371,489	
B101	64120.000	Wages - Aides	Nursing Non Distinct	686,858	
B101	64145.000	Wages - Ward Clerk	Nursing Non Distinct	9,897	
B101	64150.000	Wages - Vacation/Holiday/Sick	Nursing Non Distinct	87,047	
B101	67100.000	Wages - DON	Nursing Administration	52,965	
B101	67150.000	Wages - Vacation/Holiday/Sick	Nursing Administration	5,113	1,528,193
B102	64600.000	Supplies (Non-Medical)	Nursing Non Distinct	31	
B102	67600.000	Supplies (Non-Medical)	Nursing Administration	4,095	
B102	67720.000	Small Equipment Purchased	Nursing Administration	159	
B102	86660.000	Billable Non-Distinct	Medical Supplies	1,698	
B102	86670.000	Billable Medicare Distinct	Medical Supplies	116	
B102	86690.000	Non-Billable Medicare Distinct	Medical Supplies	741	
B102	86900.000	Non-Billable Non-Distinct	Medical Supplies	78,760	
B102	86915.000	Nursing Supplies	Medical Supplies	2,763	
B102	86920.000	Briefs	Medical Supplies	35,180	
B102	86925.000	Small Equipment Purchase	Medical Supplies	2,170	
B102	86930.000	Oxygen	Medical Supplies	6,503	132,216
B103	64850.000	Medical Records Consultant	Nursing Non Distinct	1,022	
B103	67900.000	Other	Nursing Administration	14	1,036
B10a2	80670.000	Supplies	Physical Therapy	2,444	2,444
B10a3	80950.000	Purchased Services/part A	Physical Therapy	154,060	
B10a3	80951.000	Purchased Services/part B	Physical Therapy	147,278	
B10a3	80952.000	Purchased Services Insurance	Physical Therapy	6,358	
B10a3	80953.000	Purchased Services Private Pay	Physical Therapy	232	
B10a3	81950.000	Purchased Services/ Part A	Occupational Therapy	149,778	

B10a3	81951.000	Purchased Services/part B	Occupational Therapy	138,427	
B10a3	81952.000	Purchased Services Insurance	Occupational Therapy	5,901	
B10a3	82950.000	Purchased Services/part A	Speech Therapy	66,216	
B10a3	82951.000	Purchased Services/part B	Speech Therapy	65,599	
B10a3	82952.000	Purchased Services Insurance	Speech Therapy	1,888	735,737
B111	61110.000	Wages - Regular	Activities	25,344	
B111	61150.000	Wages - Vacation/Holiday/Sick	Activities	2,297	27,641
B112	61650.000	Supplies	Activities	670	670
B113	61850.000	Purchased Services	Activities	2,035	
B113	61900.000	Other	Activities	22	2,057
B121	62100.000	Wages - Supervisor	Social Services	27,153	
B121	62150.000	Wages - Vacation/Holiday/Sick	Social Services	2,682	29,835
B122	62650.000	Supplies	Social Services	12	12
B123	62850.000	Purchased Services	Social Services	1,746	1,746
C171	73100.000	Wages - Administrator	General & Administration	88,821	88,821
C193	73430.000	Legal Fees	General & Administration	35,287	
C193	73440.000	Accounting Fees	General & Administration	40,306	
C193	73460.000	Professional Fees	General & Administration	810	
C193	73520.000	Software Maintenance	General & Administration	54,505	130,908
C203	67810.000	Dues and Subscriptions	Nursing Administration	50	
C203	73510.000	Advertising	General & Administration	1,446	
C203	73515.000	Adv. Help Wanted	General & Administration	553	
C203	73810.000	Dues & Subscriptions	General & Administration	5,871	
C203	73835.000	Back Ground Check	General & Administration	2,032	
C203	73845.000	Drug Testing	General & Administration	388	
C203	73855.000	Marketing	General & Administration	710	
C203	73870.000	Licenses	General & Administration	2,824	13,875
C211	73110.000	Wages - Regular	General & Administration	31,135	
C211	73150.000	Wages - Vacation/Holiday/Sick	General & Administration	10,366	
C211	75100.000	Wages	Operations	45,087	
C211	75110.000	Wages - Vac/Hol/Sick	Operations	4,528	91,116
C212	73670.000	Office Supplies	General & Administration	15,264	
C212	73860.000	Postage	General & Administration	3,239	
C212	73880.000	Printing	General & Administration	1,100	19,603
C213	65600.000	Supplies (Non-Medical)	Nursing Res. Care	677	
C213	72500.000	Telephone	Plant & Maintenance	10,570	
C213	73445.000	Late Fees	General & Administration	87	
C213	73450.000	Data Processing Fees	General & Administration	2,738	
C213	73455.000	Service Charge	General & Administration	6,740	
C213	73580.000	Taxes - General	General & Administration	726	

C213	73720.000	Small Equipment Purchase	General & Administration	484	
C213	73815.000	Management Fees	General & Administration	296,083	
C213	73850.000	Purchased Services	General & Administration	2,035	
C213	73900.000	Miscellaneous	General & Administration	2,783	322,923
C223	73200.000	Payroll Taxes	General & Administration	169,072	
C223	73250.000	Workers Compensation	General & Administration	182,101	
C223	73280.000	Unemployment	General & Administration	39,806	
C223	73300.000	Group Insurance	General & Administration	82,019	
C223	73301.000	United Health Care Employer Portion	General & Administration	4,940	
C223	73901.000	Employee Benefit	General & Administration	12,072	
C223	80250.000	Workers Compensation	Physical Therapy	1,586	491,597
C243	61830.000	Education	Activities	86	
C243	61840.000	Mileage Reimbursement	Activities	51	
C243	65830.000	Education	Nursing Res. Care	200	
C243	65840.000	Mileage Reimbursement	Nursing Res. Care	540	
C243	67820.000	Travel & Seminar	Nursing Administration	700	
C243	67830.000	Education	Nursing Administration	1,049	
C243	69830.000	Education	Dietary	70	
C243	72840.000	Mileage Reimbursement	Plant & Maintenance	1,127	
C243	73820.000	Travel & Seminar	General & Administration	117	
C243	73830.000	Education	General & Administration	1,706	
C243	73840.000	Mileage Reimbursement	General & Administration	286	
C243	80840.000	Mileage Reimbursement	Physical Therapy	187	6,119
C263	73523.000	MIP Insurance	General & Administration	29,157	
C263	73525.000	Property Insurance	General & Administration	14,134	
C263	73530.000	Insurance	General & Administration	25,842	69,133
D303	73550.000	Depreciation	General & Administration	166,271	166,271
D323	73435.000	Interest	General & Administration	469,302	469,302
D353	65700.000	Equipment Rental (Non-Medical)	Nursing Res. Care	230	
D353	67700.000	Equipment Rental (Non-Medical)	Nursing Administration	12,079	
D353	72700.000	Equipment Rental	Plant & Maintenance	2,751	
D353	73740.000	Copier Equipment	General & Administration	925	
D353	73902.000	Rent Expense	General & Administration	20	
D353	86910.000	Equipment Rental	Medical Supplies	5,015	21,019
E393	84050.000	Dental Consultant	Dental	1,100	
E393	85050.000	Pharmacy Consultant	Pharmacy	3,697	
E393	85660.000	Legend Drugs	Pharmacy	145,594	
E393	85690.000	Non-Legend Drugs	Pharmacy	11,227	
E393	87005.000	Radiology - Med A	Radiology	758	
E393	88005.000	Laboratory - Med A	Laboratory	31,303	193,679

E402	74670.000	Supplies	Beauty Shop	10	
E402	74720.000	Small Equipment Purchase	Beauty Shop	127	137
E423	73585.000	Bed Tax Expense	General & Administration	185,162	185,162
FS01	40100.000	Room And Board	Medicare Part A	(638,725)	
FS01	40110.000	Less: Contractual Adjustment	Medicare Part A	(1,161,600)	
FS01	41100.000	Room And Board	Private Certified	(1,317,274)	
FS01	41150.000	Room Reservation	Private Certified	(24,090)	
FS01	42100.000	Room And Board	Medicaid Certified	(2,129,220)	
FS01	43100.000	Room And Board	Managed Care Certified	(11,945)	
FS01	44100.000	Room And Board	Hospice Certified	(73,120)	
FS01	52100.000	Room And Board	Insurance	(15,310)	(5,371,285)
FS02	40899.000	Prior Year Adjustment	Medicare Part A	(0)	
FS02	40900.000	Less: Contractual Adjustment	Medicare Part A	1,214,588	
FS02	41110.000	Less: Contractual Adjustment	Private Certified	84,741	
FS02	42110.000	Less: Contractual Adjustment	Medicaid Certified	573,986	
FS02	42899.000	Prior Year Adjustment	Medicaid Certified	(7,367)	
FS02	42900.000	Less: Contractual Adjustment	Medicaid Certified	3,070	
FS02	43110.000	Less: Contractual Adjustment	Managed Care Certified	(14,877)	
FS02	43800.000	Physician Care	Managed Care Certified	(0)	
FS02	43899.000	Prior Year Adjustment	Managed Care Certified	3,998	
FS02	43900.000	Less: Contractual Adjustment	Managed Care Certified	2,080	
FS02	44110.000	Less: Contractual Adjustment	Hospice Certified	4,741	
FS02	44899.000	Prior Year Adjustment	Hospice Certified	(0)	
FS02	51900.000	Less: Contractual Adjustment	Medicaid Non-Certified	90	
FS02	52110.000	Less: Contractual Adjustment	Insurance	(28,920)	
FS02	52899.000	Prior Year Adjustment	Insurance	(231)	
FS02	52900.000	Less: Contractual Adjustment	Insurance	19,253	
FS02	55800.000	Physician Care	Residential Care	12	
FS02	58899.000	Prior Year Adjustment	Medicare Part B	1	
FS02	58900.000	Less: Contractual Adjustment	Medicare Part B	270,119	
FS02	73540.000	Bad Debt Expense	General & Administration	11,555	2,136,837
FS06	40400.000	Physical Therapy	Medicare Part A	(404,942)	
FS06	40450.000	Occupational Therapy	Medicare Part A	(412,871)	
FS06	40500.000	Speech Therapy	Medicare Part A	(185,069)	
FS06	41400.000	Physical Therapy	Private Certified	0	
FS06	42400.000	Physical Therapy	Medicaid Certified	(498)	
FS06	43400.000	Physical Therapy	Managed Care Certified	(7,005)	
FS06	43450.000	Occupational Therapy	Managed Care Certified	(7,539)	
FS06	43500.000	Speech Therapy	Managed Care Certified	(6,811)	
FS06	51500.000	Speech Therapy	Medicaid Non-Certified	(605)	
FS06	52400.000	Physical Therapy	Insurance	(12,947)	

FS06	52450.000	Occupational Therapy	Insurance	(10,894)	
FS06	52500.000	Speech Therapy	Insurance	(582)	
FS06	58400.000	Physical Therapy	Medicare Part B	(294,508)	
FS06	58450.000	Occupational Therapy	Medicare Part B	(281,285)	
FS06	58500.000	Speech Therapy	Medicare Part B	(130,918)	(1,756,474)
FS07	41200.000	Medical Supplies	Private Certified	(2,327)	
FS07	52200.000	Medical Supplies	Insurance	(1,490)	
FS07	55200.000	Medical Supplies	Residential Care	(0)	
FS07	58200.000	Medical Supplies	Medicare Part B	(5)	(3,822)
FS14	59411.000	Employee/Guest Meals	Other Revenue	(72)	
FS14	59412.000	Resident Meals	Other Revenue	(18)	(90)
FS15	59912.000	Cable Income	Other Revenue	(1,374)	(1,374)
FS17	40250.000	Pharmacy	Medicare Part A	(171,833)	
FS17	41250.000	Pharmacy	Private Certified	(1,015)	
FS17	51250.000	Pharmacy	Medicaid Non-Certified	0	(172,848)
FS19	40850.000	LAB	Medicare Part A	(43,251)	
FS19	43850.000	LAB	Managed Care Certified	(700)	(43,951)
FS20	40700.000	X-Ray	Medicare Part A	(2,733)	(2,733)
FS24	59913.000	Donations	Other Revenue	(3,957)	(3,957)
FS25	59511.000	Interest Income	Other Revenue	(1,469)	
FS25	59914.000	Oil Lease Royalties	Other Revenue	(4,009)	(5,478)
FS28	59611.000	Vending Income	Other Revenue	(80)	(80)
FS28a	59811.000	Adjustments	Other Revenue	0	
FS28a	59911.000	Misc. Income	Other Revenue	(7,907)	(7,907)
BS01	10010.000	Cash - Operating	Cash	25,481	
BS01	10015.000	Cash - Payroll	Cash	2,135	
BS01	10020.000	Cash - Petty	Cash	0	
BS01	10031.000	Cash - Assistance Fund	Cash	10,274	
BS01	10035.000	Cash - New Account	Cash	(78,761)	
BS01	10040.000	Cash - Tax & Insurance Escrow - Gershman	Cash	5,022	
BS01	10041.000	Cash - In FNB Patient Fund	Cash	4,148	
BS01	10042.000	Cash - Gershman Misc Reserves	Cash	34,475	
BS01	10045.000	Cash - On Hand Patient Fund	Cash	335	
BS01	10048.000	Cash - Gershman Bus Bank R.R.	Cash	338,097	341,207
BS03	10100.000	A/R - Private	A/R - Operations	111,963	
BS03	10200.000	A/R - Medicaid	A/R - Operations	532,632	
BS03	10300.000	A/R - Medicare Part A	A/R - Operations	164,192	
BS03	10400.000	A/R - Medicare Part B	A/R - Operations	119,445	
BS03	10500.000	A/R - Co-Insurance Part A	A/R - Operations	122,831	
BS03	10600.000	A/R - Co-Insurance Part B	A/R - Operations	38,077	

BS03	10700.000	A/R - Managed Care	A/R - Operations	77,627	
BS03	11000.000	A/R - Hospice	A/R - Operations	19,346	
BS03	12000.000	A/R - Allowance For Bad Debt	A/R - Operations	(80,000)	
BS03	13900.000	A/R - Other	A/R - Other	0	
BS03	13910.000	A/R Other/Adjustments	A/R - Other	(0)	1,106,113
BS04	14100.000	Supplies - Medical	Inventory	11,000	
BS04	14200.000	Supplies - Dietary	Inventory	3,269	
BS04	14300.000	Supplies - Hskpg./Laundry	Inventory	12,998	
BS04	14900.000	Supplies - Other	Inventory	3,261	30,527
BS06	15200.000	Prepaid - Insurance	Prepaid Expenses	28,742	28,742
BS08	21580.000	Intercompany Account	Current Liabilities	434,840	434,840
BS13	16110.000	Land	Fixed Assets	149,216	149,216
BS14	16100.000	Building	Fixed Assets	5,650,595	
BS14	16120.000	Land Improvement	Fixed Assets	443,067	6,093,663
BS16	16150.000	Automobile	Fixed Assets	30,722	
BS16	16200.000	Furniture, Fixture & Equipment	Fixed Assets	774,579	805,300
BS17	16140.000	Accum. Dep. - Land Improvement	Fixed Assets	(229,307)	
BS17	16500.000	Accum. Dep. - Building	Fixed Assets	(1,909,615)	
BS17	16550.000	Accum. Dep. - Automobile	Fixed Assets	(30,362)	
BS17	16600.000	Accum. Dep. - FF&E	Fixed Assets	(705,443)	(2,874,726)
BS26	20010.000	Accounts Payable	Current Liabilities	(720,232)	
BS26	20011.000	Accounts Payable - Management Fees	Current Liabilities	0	(720,232)
BS29	21540.000	Note Payable Line Of Credit - 6349	Current Liabilities	(250,000)	
BS29	21550.000	Note Payable Line Of Credit - 8516	Current Liabilities	(166,382)	
BS29	25200.000	Due To/From Parent Company	Long Term Liabilities	(1,277,766)	(1,694,148)
BS30	20200.000	Accrued Wages	Current Liabilities	(41,888)	
BS30	20205.000	Accrued Vacation	Current Liabilities	(34,990)	
BS30	20300.000	Employee Benefits	Current Liabilities	(5,098)	
BS30	20310.000	Garnishments	Current Liabilities	0	(81,977)
BS33	20240.000	Accrued Interest	Current Liabilities	(15,306)	(15,306)
BS35	20110.000	Federal Withholding	Current Liabilities	(7,616)	
BS35	20120.000	State Withholding	Current Liabilities	(4,111)	
BS35	20130.000	FICA Liability - Social Security	Current Liabilities	(5,165)	
BS35	20135.000	FICA W/H - Social Security	Current Liabilities	(5,165)	
BS35	20140.000	FICA Liability - Medicare	Current Liabilities	(1,208)	
BS35	20145.000	FICA W/H - Medicare	Current Liabilities	(1,208)	
BS35	21000.000	Unemployment Liability	Current Liabilities	(6,428)	(30,902)
BS36	20250.000	Accrued State Provider Tax	Current Liabilities	(8,370)	(8,370)
BS37	21500.000	Advance Billing	Current Liabilities	(71,715)	
BS37	21510.000	Resident Refunds	Current Liabilities	0	

BS37	21530.000	Resident Trust	Current Liabilities	(4,378)	(76,093)
BS40	25100.000	Notes Payable - Gershman Mortgage	Long Term Liabilities	(6,007,277)	(6,007,277)
BS47	30100.000	Capital Investment	Equity	(1,322,373)	
BS47	30750.000	Prior Period Adjustment	Equity	52,383	
BS47	30800.000	Retained Earnings	Equity	3,386,776	2,116,787
TOTAL EXPENSES				0	0
NET (INCOME) LOSS					402,638