

Facility Name & ID Number RIVER OAKS HC & REHAB CTR

0052043 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	103	Skilled (SNF)	103	37,595	1
2		Skilled Pediatric (SNF/PED)			2
3	206	Intermediate (ICF)	206	75,190	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	309	TOTALS	309	112,785	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	11,289	197	11,554	23,040	8
9	SNF/PED					9
10	ICF	73,080	17	49	73,146	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	84,369	214	11,603	96,186	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 85.28%

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 11/01/12

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

YES Date 11/01/12 NO

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

YES NO If YES, enter number of beds certified 30 and days of care provided 11,554

Medicare Intermediary WISCONSIN PHYSICIANS SERVICES

IV. ACCOUNTING BASIS

ACCRAUAL 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	393,099	38,566	17,417	449,082		449,082	15,701	464,783	1	
2	Food Purchase		542,778		542,778	(16,608)	526,170	(949)	525,221	2	
3	Housekeeping	422,357	61,833		484,190		484,190		484,190	3	
4	Laundry	149,259	32,178	2,151	183,588		183,588		183,588	4	
5	Heat and Other Utilities			209,805	209,805		209,805	889	210,694	5	
6	Maintenance	138,680	92,457	109,733	340,870		340,870	2,055	342,925	6	
7	Other (specify):* SECURITY	199,442		30,531	229,973		229,973	620	230,593	7	
8	TOTAL General Services	1,302,837	767,812	369,637	2,440,286	(16,608)	2,423,678	18,316	2,441,994	8	
	B. Health Care and Programs										
9	Medical Director			6,000	6,000		6,000		6,000	9	
10	Nursing and Medical Records	3,734,803	173,367	46,782	3,954,952		3,954,952	58,373	4,013,325	10	
10a	Therapy	152,357	99	188	152,644		152,644		152,644	10a	
11	Activities	147,461	31,894	3,935	183,290		183,290		183,290	11	
12	Social Services	262,524		3,393	265,917		265,917		265,917	12	
13	CNA Training									13	
14	Program Transportation			4,337	4,337		4,337		4,337	14	
15	Other (specify):*									15	
16	TOTAL Health Care and Programs	4,297,145	205,360	64,635	4,567,140		4,567,140	58,373	4,625,513	16	
	C. General Administration										
17	Administrative	110,725		901,052	1,011,777		1,011,777	(876,791)	134,986	17	
18	Directors Fees									18	
19	Professional Services			69,231	69,231		69,231	110,701	179,932	19	
20	Dues, Fees, Subscriptions & Promotions			41,509	41,509		41,509	(1,109)	40,400	20	
21	Clerical & General Office Expenses	155,321	51,722	120,474	327,517		327,517	(22,621)	304,896	21	
22	Employee Benefits & Payroll Taxes			1,033,897	1,033,897	16,608	1,050,505		1,050,505	22	
23	Inservice Training & Education			4,290	4,290		4,290	1,034	5,324	23	
24	Travel and Seminar									24	
25	Other Admin. Staff Transportation			20,614	20,614		20,614	5,607	26,221	25	
26	Insurance-Prop.Liab.Malpractice			109,890	109,890		109,890	33,931	143,821	26	
27	Other (specify):*			212,572	212,572		212,572	(183,036)	29,536	27	
28	TOTAL General Administration	266,046	51,722	2,513,529	2,831,297	16,608	2,847,905	(932,284)	1,915,621	28	
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,866,028	1,024,894	2,947,801	9,838,723		9,838,723	(855,595)	8,983,128	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 PAGE 3 COLUMN 3 OTHER

LINE	SCHED REF	TOTAL
1	DIETARY	
	DIETITIAN CONSULTANT XVIII B 35-2	17,417
	REPAIRS & MAINTENANCE	0
		0
		17,417
3	HOUSEKEEPING	
		0
		0
		0
4	LAUNDRY	
	EQUIPMENT REPAIRS & MAINTENANCE	2,151
		0
		2,151
5	HEAT & OTHER UTILITIES	
	GAS HEAT	55,990
	ELECTRICITY	85,299
	WATER	65,109
	CABLE TV - LOBBY	3,407
		0
		209,805
6	MAINTENANCE	
	GROUNDS MAINTENANCE	8,987
	PAINTING & DECORATING	7,728
	BUILDING REPAIRS	10,188
	MAINTENANCE TRAVEL	0
	EQUIPMENT MAINTENANCE & REPAIR	45,545
	ELEVATOR MAINTENANCE & REPAIR	14,195
	OUTSIDE LABOR	0
	EXTERMINATING SERVICE	6,157
	FIRE SERVICE	16,933
		0
		0
		0
		0
		109,733
7	OTHER	
	SCAVENGER	29,461
	SECURITY SERVICE	1,070
		0
		0
		30,531
9	MEDICAL DIRECTOR	
	MEDICAL DIRECTOR FEES XVIII B 36-2	6,000
		6,000

LINE	SCHED REF	TOTAL
10	NURSING	
	CONTRACT NURSING XVIII C 53-2	
	LABORATORY & XRAY EXPENSE	0
	PURCHASED SERVICES	0
	PSYCHO-SOCIAL CONSULTANT XVIII B __-2	0
	RESTORATIVE NURSING CONSULTANT XVIII B 38-2	20,400
	MEDICAL RECORDS CONSULTANT XVIII B 37-2	0
	PHARMACY CONSULTANT XVIII B 39-2	14,832
	UTILIZATION REVIEW FEES XVIII B __-2	0
	PHYSICIANS XVIII B __-2	6,000
	PSYCHIATRIC XVIII B __-2	0
	RN CONSULTANT XVIII B 38-2	0
	DENTAL	5,550
		0
		46,782
10a	THERAPY	
	PHYSICAL THERAPY SERVICES	0
	SPEECH THERAPY SERVICES	0
	OCCUPATIONAL THERAPY SERVICES	0
	REHABILITATION CONSULTANT XVIII B __-2	0
	PHYSICAL THERAPY CONSULTANT XVIII B 40-2	0
	OCCUPATIONAL THERAPY CONSULTA XVIII B 41-2	129
	RESPIRATORY THERAPY CONSULTAN XVIII B 42-2	0
	SPEECH THERAPY CONSULTANT XVIII B 43-2	59
		188
11	ACTIVITIES	
	CABLE TV - PATIENT ROOMS	0
	ACTIVITY REHAB CONSULTANT XVIII B 44-2	3,935
		0
		3,935
12	SOCIAL SERVICES	
	SOCIAL REHABILITATION SERVICES	0
	SOCIAL REHABILITATION CONSULTAN XVIII B 45-2	3,393
	SOCIAL WORKER XVIII B 45-2	0
		3,393
13	NURSE AIDE TRAINING	
	NURSE AIDE TRAINING COSTS XIII	0
		0

V.COST CENTER EXPENSES PAGE 3 COLUMN 3 OTHER

LINE		SCHED REF	TOTAL
14	PROGRAM TRANSPORTATION		
	PATIENT TRANSPORTATION		4,337
			0
17	ADMINISTRATIVE		
	MANAGEMENT FEES	XIX B	901,052
	DIRECTORS FEES		
18	DIRECTORS FEES		0
19	PROFESSIONAL SERVICES		
	DATA PROCESSING	XIX C	20,856
	ADMINISTRATIVE CONSULTANTS	XIX C	0
	PROFESSIONAL FEES	XIX C	48,375
			0
			69,231
20	FEES,SUBSCRIPTIONS,PROMOTIONS		
	ENTERTAINMENT & MARKETING	VI 19 XIX F	0
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	2,655
	EMPLOYEE WANT ADS	XIX F	0
	CONTRIBUTIONS	VI 20 XIX F	1,000
	DUES & SUBSCRIPTIONS	XIX F	23,976
	LICENSES & PERMITS	XIX F	2,874
	PUBLIC RELATIONS-PATIENT RELATED	XIX F	0
	ADVERTISING-YELLOW PAGES	VI 28 XIX F	0
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F	0
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F	9,052
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F	1,952
	PATIENT BACKGROUND CHECKS	XIX F	0
			41,509
21	CLERICAL & GENERAL OFFICE EXPENSES		
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		5,769
	EQUIPMENT REPAIR & MAINTENANCE		263
	OUTSIDE CLERICAL SERVICES		96,000
	PENALTIES / OVERDRAFT CHARGES	VI 18	100
	HOME OFFICE EXPENSE		0
	THEFT & DAMAGE LOSS		0
	TELEPHONE		18,342
	MESSENGER SERVICE		0
			0
			120,474

LINE		SCHED REF	TOTAL
22	EMPLOYEE BENEFITS & PAYROLL TAXES		
	FICA TAXES	XIX D	445,562
	UNEMPLOYMENT COMPENSATION	XIX D	166,344
	WORKERS COMPENSATION INSURANC	XIX D	139,160
	HOSPITALIZATION INSURANCE	XIX D	269,562
	EMPLOYEE BENEFITS - OTHER	XIX D	13,269
	EMPLOYEE PHYSICAL EXAMS	XIX D	0
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	0
	PENSION/PROFIT SHARING PLANS	XIX D	0
	CHICAGO HEAD TAX	XIX D	0
			0
			1,033,897
23	INSERVICE TRAINING & EDUCATION		
	EDUCATION & SEMINARS		4,290
			4,290
24	TRAVEL & SEMINARS		
	EDUCATION & SEMINARS	XIX G	0
	TRAVEL	XIX G	0
			0
25	ADMIN. STAFF TRANSPORTATION		
	TRANSPORTATION - STAFF		20,614
			20,614
26	INSURANCE - PROP. LIAB & MALPRACTICE		
	GENERAL INSURANCE		109,890
			109,890
27	OTHER		
	BAD DEBTS	VI 24	212,572
			212,572

GRAND TOTAL COLUMN 3 OTHER

2,947,801

RIVER OAKS HC & REHAB CTR
SCHEDULES
12/31/2013

EMPLOYEE MEAL RECLASSIFICATION
PAGE 3 SCHEDULE V COLUMN 5 LINES 2 AND 22

TOTAL FOOD PURCHASE	542,778
LESS SALES TAX	<u>(949)</u>
NET FOOD	541,829

TOTAL PATIENT CENSUS	96,186
TIMES 3 MEALS PER DAY	<u>3</u>
TOTAL PATIENT MEALS	288,558

ADD # EMPLOYEE MEALS/DAY	25
TIMES # DAYS	<u>365</u>
TOTAL EMPLOYEE MEALS	9,125

PATIENT MEALS	288,558
ADD EMPLOYEE MEALS	<u>9,125</u>
TOTAL MEALS/YEAR	297,683

NET FOOD	541,829
DIVIDE TOTAL MEALS/YEAR	<u>297,683</u>

COST PER MEAL	1.82
TIMES EMPLOYEE MEALS	<u>9,125</u>
EMPLOYEE MEAL RECLASSIFICATION	<u>16,608</u>

Facility Name & ID Number RIVER OAKS HC & REHAB CTR

#0052043

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			29,146	29,146		29,146	364,094	393,240			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			124,627	124,627		124,627	791,255	915,882			32
33	Real Estate Taxes							850,254	850,254			33
34	Rent-Facility & Grounds			1,964,283	1,964,283		1,964,283	(1,952,147)	12,136			34
35	Rent-Equipment & Vehicles			71,958	71,958		71,958	6,793	78,751			35
36	Other (specify):* IME			25,117	25,117		25,117	45,679	70,796			36
37	TOTAL Ownership			2,215,131	2,215,131		2,215,131	105,928	2,321,059			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		411,341	874,852	1,286,193		1,286,193		1,286,193			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			684,395	684,395		684,395		684,395			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		411,341	1,559,247	1,970,588		1,970,588		1,970,588			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,866,028	1,436,235	6,722,179	14,024,442		14,024,442	(749,667)	13,274,775			45

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

Facility Name & ID Number RIVER OAKS HC & REHAB CTR

0052043

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				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(41,019)	30		9
10	Interest and Other Investment Income	(2,258)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(949)	2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees		20		17
18	Fines and Penalties	(100)	21		18
19	Entertainment		20		19
20	Contributions	(10,052)	20		20
21	Owner or Key-Man Insurance		22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(212,572)	27		24
25	Fund Raising, Advertising and Promotional	(2,655)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		10		28
29	Other-Attach Schedule	(13,782)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (283,387)		\$	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)	(466,280)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (466,280)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (749,667)		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					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

RIVER OAKS HC & REHAB CTR

ID# 0052043

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	MARKETING SALARIES	\$ (11,936)	21	1
2	MARKETING TRAVEL	(1,846)	25	2
3				3
4				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		(13,782)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number RIVER OAKS HC & REHAB CTR# 0052043

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 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	15,701	0	0	0	0	0	0	0	0	15,701	1
2	Food Purchase	(949)	0	0	0	0	0	0	0	0	0	0	(949)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	726	163	0	0	0	0	0	0	0	0	889	5
6	Maintenance	0	1,550	348	157	0	0	0	0	0	0	0	2,055	6
7	Other (specify):*	0	0	0	620	0	0	0	0	0	0	0	620	7
8	TOTAL General Services	(949)	2,276	16,212	777	0	0	0	0	0	0	0	18,316	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	58,373	0	0	0	0	0	0	0	0	58,373	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	58,373	0	0	0	0	0	0	0	0	58,373	16
	C. General Administration													
17	Administrative	0	0	(901,052)	24,261	0	0	0	0	0	0	0	(876,791)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	140	79,164	1,362	30,035	0	0	0	0	0	0	110,701	19
20	Fees, Subscriptions & Promotions	(12,707)	71	9,311	2,216	0	0	0	0	0	0	0	(1,109)	20
21	Clerical & General Office Expenses	(12,036)	0	22,607	(33,192)	0	0	0	0	0	0	0	(22,621)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	1,034	0	0	0	0	0	0	0	0	1,034	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(1,846)	0	7,453	0	0	0	0	0	0	0	0	5,607	25
26	Insurance-Prop.Liab.Malpractice	0	166	1,970	268	31,527	0	0	0	0	0	0	33,931	26
27	Other (specify):*	(212,572)	0	18,967	10,569	0	0	0	0	0	0	0	(183,036)	27
28	TOTAL General Administration	(239,161)	377	(760,546)	5,484	61,562	0	0	0	0	0	0	(932,284)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(240,110)	2,653	(685,961)	6,261	61,562	0	0	0	0	0	0	(855,595)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number RIVER OAKS HC & REHAB CTR# 0052043

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

	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	(41,019)	2,424	1,174	449	401,066	0	0	0	0	0	0	364,094	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,258)	1,277	287	0	791,949	0	0	0	0	0	0	791,255	32
33	Real Estate Taxes	0	4,599	1,033	0	844,622	0	0	0	0	0	0	850,254	33
34	Rent-Facility & Grounds	0	0	12,136	0	(1,964,283)	0	0	0	0	0	0	(1,952,147)	34
35	Rent-Equipment & Vehicles	0	1,296	3,699	1,798	0	0	0	0	0	0	0	6,793	35
36	Other (specify):*	0	(25,117)	0	0	70,796	0	0	0	0	0	0	45,679	36
37	TOTAL Ownership	(43,277)	(15,521)	18,329	2,247	144,150	0	0	0	0	0	0	105,928	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)	(283,387)	(12,868)	(667,632)	8,508	205,712	0	0	0	0	0	0	(749,667)	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
SEE PAGE 6 SUPPLEMENTAL						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. 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	36 OFFICE RENT	\$ 25,117	IME REALTY CORP.			\$ (25,117)	1
2	V	5 UTILITIES				726	726	2
3	V	6 REPAIRS/MAINT				1,550	1,550	3
4	V	19 ACCOUNTING FEES				140	140	4
5	V	20 LICENSES & PERMITS				71	71	5
6	V	26 INSURANCE				166	166	6
7	V	30 DEPRECIATION (SL)				2,424	2,424	7
8	V	32 INTEREST				1,277	1,277	8
9	V	33 RE TAX				4,599	4,599	9
10	V	35 STORAGE FEES				1,296	1,296	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 25,117			\$ 12,249	\$ * (12,868)	14

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

Facility Name & ID Number

RIVER OAKS HC & REHAB CTR

0052043

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2	AVRUM WEINFELD	23.75	ATRIUM HEALTHCARE & REHAB	COHOKIA	EKS MANAGEMENT	LINCOLNWOOD	HOME OFFICE	2
3								3
4	DANIEL WEISS	23.75	FOREST EDGE HEALTHCARE REHAB	CHICAGO	IME REALTY CORP	LINCOLNWOOD	MGMT CONSULT	4
5								5
6	NATAN WEISS	23.75	BELLEVILLE HEALTHCARE & REHAB	BELLEVILLE				6
7								7
8	FRED BERKOVITS	23.75	GENEVA NURSING & REHAB	GENEVA	BRIA HEALTH		MANAGEMENT	8
9					SERVICES, LLC	LINCOLNWOOD		9
10	DOV SEGAL	5.00	WESTMONT NURSING & REHAB	WESTMONT				10
11					BURNAM HEALTH		REAL ESTATE	11
12			MST HEALTH CARE PROPERTIES	SOUTH CHICAGO	CARE REALTY	LINCOLNWOOD		12
13				HEIGHTS				13
14								14
15			PALOS HILLS HEALTHCARE	PALOS HILLS				15
16								16
17			LAKEPARK	WAUKEGAN				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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 MANAGEMENT FEES	\$ 901,052	BRIA HEALTH SERVICES , LLC		\$	\$ (901,052)
16	V	1 DIETARY SALARIES				15,701	15,701
17	V	5 UTILITIES				163	163
18	V	6 REPAIRS & MAINTENANCE				348	348
19	V	10 NURSING SALARIES				58,373	58,373
20	V	19 PROFESSIONAL FEES				79,164	79,164
21	V	20 WANT ADS , LICENSES				9,311	9,311
22	V	21 OFFICE				22,607	22,607
23	V	23 SEMINARS				1,034	1,034
24	V	25 TRANSPORTATION				7,453	7,453
25	V	26 INSURANCE				1,970	1,970
26	V	27 EMPLOYEE BENEFITS				18,967	18,967
27	V	30 DEPRECIATION S/L				1,174	1,174
28	V	32 INTEREST				287	287
29	V	33 REAL ESTATE TAX				1,033	1,033
30	V	34 OFFICE RENT				12,136	12,136
31	V	35 PUBLIC STORAGE				378	378
32	V	35 AUTO LEASE				3,321	3,321
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 901,052			\$ 233,420	\$ * (667,632)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21 OUTSIDE CLERICAL	\$ 96,000	EKS MANAGEMENT CO.		\$	(96,000)	15
16	V	6 CLEANING SUPPLIES				157	157	16
17	V	7 SCAVENGER				620	620	17
18	V	17 CFO SALARY-A.WEINFELD				24,261	24,261	18
19	V	19 PROFESSIONAL FEES				1,362	1,362	19
20	V	20 WANT ADS/BACKGR CKS				2,216	2,216	20
21	V	21 TOTAL OFFICE				62,808	62,808	21
22	V	26 INSURANCE				268	268	22
23	V	27 EMPLOYEE BENEFITS				10,569	10,569	23
24	V	30 DEPRECIATION (SL)				449	449	24
25	V	35 EQUIPMENT RENT				1,798	1,798	25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 96,000			\$ 104,508	\$ * 8,508	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	34 RENT	\$ 1,964,283	BURNHAM HEALTHCARE PROPERTIES, LLC		\$ 1,964,283	\$ (1,964,283)
16	V	34 RENT					1,964,283
17	V	30 DEPREC S.L -IMP				4,857	4,857
18	V						
19	V						
20	V	34 RENT	1,964,283	BURNHAM HEALTHCARE REALTY, LLC			(1,964,283)
21	V	19 PROFESSIONAL FEES				30,035	30,035
22	V	26 INSURANCE - PROPERTY				31,527	31,527
23	V	30 DEPR S.L BUILDING & IMP				382,793	382,793
24	V	30 DEPR S.L. - EQUIP & FURN				13,416	13,416
25	V	32 INTERST				791,949	791,949
26	V	33 REAL ESTATE TAXES				844,622	844,622
27	V	36 M.I.P. INSURANCE				70,796	70,796
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 3,928,566			\$ 4,134,278	\$ * 205,712

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

Facility Name & ID Number RIVER OAKS HC & REHAB CTR # 0052043 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	2	3	4	5	6		7		8	9
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	ALLOCATION FR BRIA HEALTH SERVICES							\$		1
2	DOV SEGAL	Purchasing Consult	CONSULTING	5.00			SALARY & FEE	37,218	19-7	2
3										3
4										4
5										5
6										6
7	ALLOCATION FR EKS MANAGEMENT :									7
8										8
9	AVRUM WEINFELD	CFO	FINANCIAL	23.75			SALARY	24,261	17-7	9
10										10
11	FLORA WEISS(ARM ENTER	O/S CONSULT	CLERICAL	0.00			consult fee	5,293	21-7	11
12		CONSULTANT								12
13							TOTAL	\$ 66,772		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 RIVER OAKS HC & REHAB CTR

0052043

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 IME REALTY
 Street Address 6865 N. LINCOLN
 City / State / Zip Code LINCOLNWOOD IL. 60712
 Phone Number (847)674-5795
 Fax Number (847) 674-5794

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	5	UTILITIES	RENTAL INCOME	121,840	6 FACILITIES	\$ 3,521	\$ 25,117	\$ 726	1
2	6	REPAIRS/MAINT	RENTAL INCOME	121,840	6 FACILITIES	7,519	25,117	1,550	2
3	19	ACCOUNTING FEES	RENTAL INCOME	121,840	6 FACILITIES	678	25,117	140	3
4	20	LICENSES & PERMITS	RENTAL INCOME	121,840	6 FACILITIES	345	25,117	71	4
5	26	INSURANCE	RENTAL INCOME	121,840	6 FACILITIES	807	25,117	166	5
6	30	DEPRECIATION (SL)	RENTAL INCOME	121,840	6 FACILITIES	11,757	25,117	2,424	6
7	32	INTEREST	RENTAL INCOME	121,840	6 FACILITIES	6,197	25,117	1,277	7
8	33	RE TAX	RENTAL INCOME	121,840	6 FACILITIES	22,310	25,117	4,599	8
9	35	STORAGE FEES	RENTAL INCOME	121,840	6 FACILITIES	6,286	25,117	1,296	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					\$ 59,420	\$	\$ 12,249	25

Facility Name & ID Number RIVER OAKS HC & REHAB CTR

0052043 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 BRIA HEALTH SERVICES LLC
 Street Address 6865 N. LINCOLN AVE.
 City / State / Zip Code LINCOLNWOOD, IL 60712
 Phone Number (847) 674 - 5795
 Fax Number (847) 674 - 5794

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	1	DIETARY SALARIES	CENSUS DAYS	475,523	8 FACILITIES	\$ 77,622	\$ 77,622	96,186	\$ 15,701	1
2	5	UTILITIES	CENSUS DAYS	475,523	8 FACILITIES	806		96,186	163	2
3	6	REPAIRS & MAINTENANCE	CENSUS DAYS	475,523	8 FACILITIES	1,722		96,186	348	3
4	10	NURSING SALARIES	CENSUS DAYS	475,523	8 FACILITIES	288,582	288,582	96,186	58,373	4
5	19	PROFESSIONAL FEES	CENSUS DAYS	475,523	8 FACILITIES	391,370	100,000	96,186	79,164	5
6	20	WANT ADS , LICENSES	CENSUS DAYS	475,523	8 FACILITIES	46,030		96,186	9,311	6
7	21	OFFICE	CENSUS DAYS	475,523	8 FACILITIES	111,765	36,036	96,186	22,607	7
8	23	SEMINARS	CENSUS DAYS	475,523	8 FACILITIES	5,110		96,186	1,034	8
9	25	TRANSPORTATION	CENSUS DAYS	475,523	8 FACILITIES	36,847		96,186	7,453	9
10	26	INSURANCE	CENSUS DAYS	475,523	8 FACILITIES	9,739		96,186	1,970	10
11	27	EMPLOYEE BENEFITS	CENSUS DAYS	475,523	8 FACILITIES	93,769		96,186	18,967	11
12	30	DEPRECIATION S/L	CENSUS DAYS	475,523	8 FACILITIES	5,805		96,186	1,174	12
13	32	INTEREST	CENSUS DAYS	475,523	8 FACILITIES	1,420		96,186	287	13
14	33	REAL ESTATE TAX	CENSUS DAYS	475,523	8 FACILITIES	5,109		96,186	1,033	14
15	34	OFFICE RENT	CENSUS DAYS	475,523	8 FACILITIES	60,000		96,186	12,136	15
16	35	PUBLIC STORAGE	CENSUS DAYS	475,523	8 FACILITIES	1,868		96,186	378	16
17	35	AUTO LEASE	CENSUS DAYS	475,523	8 FACILITIES	16,418		96,186	3,321	17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,153,982	\$ 502,240		\$ 233,420	25

Facility Name & ID Number RIVER OAKS HC & REHAB CTR

0052043

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 EKS MANAGEMENT
 Street Address 6865 N LINCOLN AVE
 City / State / Zip Code LICOLNWOOD IL 60712
 Phone Number (847) 674 - 5795
 Fax Number (847) 674 - 5794

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	6	CLEANING SUPPLIES	CENSUS DAYS	303,887	4 FACILITIES	\$ 495	\$ 96,186	\$ 157	1
2	7	SCAVENGER	CENSUS DAYS	303,887	4 FACILITIES	1,960	96,186	620	2
3	17	CFO SALARY-A.WEINFELD	CENSUS DAYS	303,887	4 FACILITIES	76,648	76,648	24,261	3
4	19	PROFESSIONAL FEES	CENSUS DAYS	303,887	4 FACILITIES	4,302	96,186	1,362	4
5	20	WANT ADS/BACKGR CKS	CENSUS DAYS	303,887	4 FACILITIES	7,000	96,186	2,216	5
6	21	TOTAL OFFICE	CENSUS DAYS	303,887	4 FACILITIES	198,433	139,928	62,808	6
7	26	INSURANCE	CENSUS DAYS	303,887	4 FACILITIES	848	96,186	268	7
8	27	EMPLOYEE BENEFITS	CENSUS DAYS	303,887	4 FACILITIES	33,390	96,186	10,569	8
9	30	DEPRECIATION (SL)	CENSUS DAYS	303,887	4 FACILITIES	1,420	96,186	449	9
10	35	EQUIPMENT RENT	CENSUS DAYS	303,887	4 FACILITIES	5,680	96,186	1,798	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					\$ 330,176	\$ 216,576	\$ 104,508	25

Facility Name & ID Number

RIVER OAKS HC & REHAB CTR

0052043

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	B.WEINFELD	X		WORKING CAPITAL	\$2,500.00	11/1/12	\$ 200,000	\$ 197,883	10/01/32	0.1409	\$ 28,035	1					
2	S.SEGAL	X		WORKING CAPITAL	\$1,590.00	11/1/12	150,000	137,137	11/01/22	0.0500	7,182	2					
3	MEMBERS -BYB	X		WORKING CAPITAL	\$15,000.00	11/1/12	750,000	595,484	08/01/17	0.0550	37,046	3					
4												4					
5												5					
Working Capital																	
6	MB FINANCIL			WORKING CAPITAL	INTEREST	REVOLV		1,425,000	11/15/14	0.0400	52,364	6					
7												7					
8												8					
9	TOTAL Facility Related				\$19,090.00		\$ 1,100,000	\$ 2,355,503			\$ 124,627	9					
B. Non-Facility Related*																	
10												10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$	14					
15	TOTALS (line 9+line14)						\$ 1,100,000	\$ 2,355,503			\$ 124,627	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # 36

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

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

Facility Name & ID Number

RIVER OAKS HC & REHAB CTR

0052043

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	BURNHAM HEALTH CARE REALTY						\$	\$		\$	1						
2	CAMBRIDGE REALTY		X	MORTGAGE	\$85,698.11	11/21/03	16,088,500			0.0533	637,380	2					
3	CAMBRIDGE REALTY		X	MORTGAGE	\$71,962.98	8/29/13	14,529,500	14,427,764		0.0325	154,569	3					
4												4					
5												5					
Working Capital																	
6												6					
7												7					
8												8					
9	TOTAL Facility Related				\$157,661.09		\$ 30,618,000	\$ 14,427,764			\$ 791,949	9					
B. Non-Facility Related*																	
10												10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related						\$	\$			\$	14					
15	TOTALS (line 9+line14)						\$ 30,618,000	\$ 14,427,764			\$ 791,949	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # 36

* 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.		\$	850,444		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.)		\$	853,129		2
3. Under or (over) accrual (line 2 minus line 1).		\$	2,685		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	847,569		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	850,254		7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2008	683,099	8	FOR BHF USE ONLY	
	2009	542,430	9	13	FROM R. E. TAX STATEMENT FOR 2012 \$ _____ 13
	2010	556,776	10	14	PLUS APPEAL COST FROM LINE 5 \$ _____ 14
	2011	850,444	11	15	LESS REFUND FROM LINE 6 \$ _____ 15
	2012	853,129	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ _____ 16
THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 101% OF THE PRIOR YEAR REAL ESTATE TAX BILL					
THE PAYMENT ON LINE 2 APPLIES TO THE 2012 TAX BILL.					

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.

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

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

C. **Tax Bills**

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,554 B. General Construction Type: Exterior 3 STORY Frame BRICK Number of Stories 3

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).

N/A

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>1998</u>	<u>\$ 1,500,000</u>	1
2					2
3	TOTALS			\$ 1,500,000	3

Facility Name & ID Number RIVER OAKS HC & REHAB CTR

0052043

Report Period Beginning:

01/01/2013 Ending:

12/31/2013

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	309		1998		\$ 12,649,700	\$ 324,351	39	\$ 324,351	\$	\$ 5,112,638	4
5											5
6											6
7		BRIA ALLOCATION			18,164	854	39	854			7
8		IME ALLOCATIONS			71,100	2,336	39	2,336			8
		Improvement Type**									
9		ROOF - REALTY	1998		74,000	1,897	39	1,897		29,115	9
10		WALLCOVERINGS - REALTY	1998		39,379	1,010	39	1,010		15,497	10
11		PAINTING - REALTY	1998		12,962	332	39	332		5,098	11
12		WINDOW TREATMENTS - REALTY	1998		38,112	977	39	977		14,995	12
13		FENCE - REALTY	1998		650	17	39	17		258	13
14		NEW WINDOWS - REALTY	1998		20,445	524	39	524		8,043	14
15		PAINTERS SALARIES - REALTY	1998		64,064	1,643	39	1,643		25,211	15
16		NURSE STATION - REALTY	1998		23,100	592	39	592		9,087	16
17		TILING - REALTY	1998		635	17	39	17		255	17
18		BUILT IN CABINETS - REALTY	1998		64,700	1,659	39	1,659		25,459	18
19		NEW COILS FOR AHV - REALTY	1999		6,000	154	39	154		2,235	19
20		NEW BOILER - REALTY	1999		20,328	521	39	521		7,561	20
21		HOT WATER TANK - REALTY	1999		2,750	71	39	71		1,030	21
22		ROOF - REALTY	1999		29,500	756	39	756		10,971	22
23		PATIO - REALTY	1999		5,080	339	15	339		4,918	23
24		AWNING - REALTY	1999		3,000	200	15	200		2,903	24
25		LIGHTS - REALTY	1999		7,603	195	39	195		2,830	25
26		NURSE CALL STATION - REALTY	1999		1,957	50	39	50		726	26
27		WINDOW TREATMENTS - REALTY	1999		11,207	287	39	287		4,166	27
28		CORRIDOR BORDERS - REALTY	1999		6,154	158	39	158		2,293	28
29		SCREENS - REALTY	2000		3,543	129	27.5	129		1,744	29
30		AIR CONDITIONER REPLACEMENT - REALTY	2001		14,540	529	27.5	529		6,618	30
31		DOOR DETECTOR - REALTY	2001		1,800	65	27.5	65		814	31
32		A/C COMPRESSOR & REBUILT AIR HANDLER - REALTY	2001		22,621	823	27.5	823		10,298	32
33		ROOF VENTILATORS - REALTY	2001		6,898	251	27.5	251		3,141	33
34		BOILER - REALTY	2001		63,746	2,318	27.5	2,318		29,004	34
35		WALK IN FREEZER - REALTY	2001		3,750	136	27.5	136		1,702	35
36		DOOR - REALTY	2001		2,970	108	27.5	108		1,351	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 RIVER OAKS HC & REHAB CTR

0052043

Report Period Beginning:

01/01/2013 Ending: 12/31/2013

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	DRYER EXHAUST FAN - REALTY	2001	\$ 4,050	\$ 147	27.5	\$ 147	\$	\$ 1,840	37
38	DOORS - REALTY	2001	1,995	72	27.5	72		901	38
39	DOORS - REALTY	2001	1,723	63	27.5	63		788	39
40	FLOOR TILING & CARPETING	2001	4,497		5			4,497	40
41	DRAPERIES	2001	12,722		5			12,722	41
42	HOT WATER HEATER & PIPING - REALTY	2002	19,857	722	27.5	722		8,312	42
43	ROOF - REALTY	2002	6,150	224	27.5	224		2,578	43
44	ELECTRIC DOOR LOCKING SYSTEM - REALTY	2002	2,326	84	27.5	84		968	44
45	DOORS - REALTY	2002	10,098	367	27.5	367		4,225	45
46	TILING - REALTY	2002	17,815	648	27.5	648		7,460	46
47	SAFETY LOCK SYSTEM - REALTY	2002	5,854	213	27.5	213		2,452	47
48	ELEVATOR REPAIR - REALTY	2002	39,650	1,442	27.5	1,442		16,601	48
49	BOILER - REALTY	2002	9,550	347	27.5	347		3,995	49
50	ELEVATOR - REALTY	2003	100,632	3,659	27.5	3,659		38,654	50
51	PATIO DOORS - REALTY	2003	2,300	84	27.5	84		887	51
52	FLOORING IN ELEVATORS - REALTY	2003	1,155	42	27.5	42		443	52
53	NURSES STATION - REALTY	2003	6,806	247	27.5	247		2,610	53
54	KITCHEN CABINETS - REALTY	2003	2,836	103	27.5	103		1,089	54
55	KITCHEN FLOORING - REALTY	2003	2,673	97	27.5	97		1,025	55
56	PATIO TILING & LIGHTING - REALTY	2003	4,688	170	27.5	170		1,796	56
57	COVE BASE IN ANNEX CORRIDOR - REALTY	2003	824	30	27.5	30		316	57
58	HANDRAILS & BUMPER GUARDS - REALTY	2003	8,565	311	27.5	311		3,286	58
59	LIGHTING FOR CORRIDORS - REALTY	2003	1,410	51	27.5	51		539	59
60	KICKPLATES - REALTY	2003	5,300	193	27.5	193		2,038	60
61	FREIGHT & SALES TAX ON ABOVE IMP. - REALTY	2003	816	30	27.5	30		316	61
62	DOOR ALARM SYSTEM	2004	3,076	112	27.5	112		1,069	62
63	NEW FLOORING	2004	39,141	1,423	27.5	1,423		13,578	63
64	AIR CONDITIONING CHILLER UNIT	2004	14,876	541	27.5	541		5,162	64
65	TILE FLOORING	2004	4,031	147	27.5	147		1,402	65
66	FIRE SUPPRESSION SYSTEMS	2004	5,001	182	27.5	182		1,736	66
67	SHOWER, BATH & TUB ROOMS AND KITCHEN	2004	72,837	2,649	27.5	2,649		25,276	67
68	AIR CONDITIONING UNIT	2004	5,484	199	27.5	199		1,899	68
69	POWER ROOF EXHAUST UNITS	2005	3,972	145	27.5	145		1,190	69
70	TOTAL (lines 4 thru 69)		\$ 13,713,168	\$ 358,043		\$ 358,043	\$	\$ 5,511,611	70

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

Facility Name & ID Number RIVER OAKS HC & REHAB CTR

0052043

Report Period Beginning:

01/01/2013 Ending: 12/31/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 13,713,168	\$ 358,043		\$ 358,043	\$	\$ 5,511,611	1
2	RECLAIM PUMPS	2005	1,770	64	27.5	64		526	2
3	POWER ROOF EXHAUST FANS	2005	3,545	129	27.5	129		1,059	3
4	GREASE BASIN	2005	11,800	429	27.5	429		3,521	4
5	CUBICAL CURTAINS	2005	3,784		5			3,784	5
6	WALL MOUNTED WATER COOLER	2006	1,808	66	27.5	66		486	6
7	FIRE SUPPRESSION SYSTEM	2006	5,200	189	27.5	189		1,395	7
8	DOORS	2006	2,150	78	27.5	78		621	8
9	CARPETING	2006	2,690		5	(319)	(319)	2,690	9
10	ROOF REPAIR - REALTY	2007	4,900	178	27.5	178		1,075	10
11	BUILDING IMPROVEMENT- REALTY	2006	41,151	1,496	27.5	1,496		10,971	11
12	BUILDING IMPROVEMENT	2007	(41,151)	(1,496)	27.5	(1,496)		(8,914)	12
13	BOILER- REALTY	2008	24,300	884	27.5	884		5,304	13
14	SPRINKLERS- REALTY	2008	12,879	468	27.5	468		2,613	14
15	ROOF TOP VENTILATOR	2010	5,345	194	27.5	194		736	15
16	NURSE CALL PANEL ANNUNCIATOR	2010	2,354	86	27.5	86		326	16
17	FURNISH AND INSTALL DOORS-"B" FIRE LABEL	2010	5,102	186	27.5	186		674	17
18	ROOFTOP CHILLER AND CRANKCASE HEATER	2010	11,350	413	27.5	413		1,497	18
19	NURSE CALL PANEL ANNUNCIATOR	2010	17,440	634	27.5	634		2,315	19
20	ROOFTOP EXHAUST	2010	13,183	479	27.5	479		1,657	20
21	FIX ROOF TOPS	2010	2,724	99	27.5	99		334	21
22	BOOSTER HEATER, UNITAIRE FAN COIL UNIT	2010	4,530	165	27.5	165		564	22
23	DURO-LAST ROOF SYSTEM	2010	90,500	3,291	27.5	3,291		10,284	23
24	REPLACEMENT OF THE BOILERS	2010	19,310	702	27.5	702		2,252	24
25	INSTALL FIRE ALARM PANEL	2010	7,746	282	27.5	282		858	25
26	SEC 754 BASIS ADJUSTMENT	2010		14,109			(14,109)		26
27	FIRE DOOR	2011	3,420	124	27.5	124		284	27
28	A/C REPAIR	2011	6,603	240	27.5	240		570	28
29	WINDOWS & DOORS	2011	4,050	147	27.5	147		337	29
30	FIRE WALLS,NURSES STATION -SINKS	2011	8,330	303	27.5	303		669	30
31	CABINETS	2011	12,089	440	27.5	440		972	31
32	AUDIO DEVICE	2011	2,870	104	27.5	104		308	32
33	CANOPY F E MORAN	2011	5,220	190	27.5	190		562	33
34	TOTAL (lines 1 thru 33)		\$ 14,010,160	\$ 382,716		\$ 368,288	\$ (14,428)	\$ 5,561,941	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 14,010,160	\$ 382,716		\$ 368,288	\$ (14,428)	\$ 5,561,941	1
2	TUCKPOINTING-REALTY	2011	15,900	578	27.5	578		1,565	2
3	HVAC WALL UNITS- REALTY	2011	5,000	182	27.5	182		508	3
4	FLOOR REPLACEMENT- REALTY	2011	24,000	873	27.5	873		2,364	4
5	BOILER- RALTY	2011	21,555	784	27.5	784		2,319	5
6	CHILLER- REALTY	2011	59,700	2,171	27.5	2,171		5,880	6
7	FOOD PROCESSOR- REALTY	2011	1,080	39	27.5	39		102	7
8	1ST FLOOR COLLING PIPE INSULATION- REALTY	2012	8,740	318	27.5	318		596	8
9	SPRINKLER SYSTEM- REALTY	2012	29,980	1,090	27.5	1,090		1,590	9
10	WINDOWS- REALTY	2012	4,110	149	27.5	149		205	10
11	FIRE PANEL AND WIRING- REALTY	2012	3,060	111	27.5	111		143	11
12	SIGN	2013	4,575	2,614	7	327	(2,287)	327	12
13	CUBICLE CURTAINS	2013	3,480	1,989	7	142	(1,847)	142	13
14	REBUILD AND REFRAME WALL- REALTY	2013	4,350	73	27.5	73		73	14
15	NURSE CALL SYSTEM	2013	39,887	665	27.5	665		665	15
16	GLASS DOOR AND GLASS PANEL	2013	5,250	87	27.5	87		87	16
17	ELECTRICAL WORK ON ELEVATOR	2013	4,300	72	27.5	72		72	17
18	REMODEL FIRST FLOOR SHOWER	2013	5,972	100	27.5	100		100	18
19	WIRING FOR CABLE	2013	16,047	267	27.5	267		267	19
20	LIFE SAFETY/VENTILATION PROJECT	2013	24,007	400	27.5	400		400	20
21	SMOKE DETECTORS	2013	4,640	77	27.5	77		77	21
22	DRYWALL LAUNDRY ROOM	2013	5,287	88	27.5	88		88	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,301,080	\$ 395,443		\$ 376,881	\$ (18,562)	\$ 5,579,511	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$	\$	\$	\$		\$	71
72	Current Year Purchases	41,724	24,543	2,086	(22,457)	5	2,086	72
73	Fully Depreciated Assets							73
74	REL PARTY	134,163	14,273	14,273				74
75	TOTALS	\$ 175,887	\$ 38,816	\$ 16,359	\$ (22,457)		\$ 2,086	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)	\$ 15,976,967	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 434,259	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 393,240	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (41,019)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,581,597	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: N/A-RELATED POARTY

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>2,439,474</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$ <u>2,439,474</u>			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: \$ 18,951 Description: SEE SCHEDULE ATTACHED

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$ _____	\$ _____	17
18	<u>SEE ATTACHED SCHEDULE</u>			<u>53,007</u>	18
19					19
20					20
21	TOTAL		\$ _____	\$ <u>53,007</u>	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 RIVER OAKS HC & REHAB CTR # 0052043 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 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>THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES</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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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	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	39-3	hrs	\$		\$	363,570	\$		\$	363,570	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				93,809				93,809	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				401,279				401,279	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	39-2	# of prescripts					411,341			411,341	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):											12
13	Other (specify): LABORATORY						16,194				16,194	13
14	TOTAL			\$		\$	874,852	\$	411,341	\$	1,286,193	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 RIVER OAKS HC & REHAB CTR# 0052043Report 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	\$ 60,424	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (120,000))	3,420,324		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	186,235		6
7	Other Prepaid Expenses	55,839		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>DUE FROM BURNHAM REAL</u>	98,162		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,820,984	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	49,779		16
17	Accumulated Depreciation (book methods)	(29,146)		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 (spec <u>Dep, On fixed Assets</u>)	123,556		22
23	Other(specify): <u>Due From Burnham Healthcare</u>	772,500		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 916,689	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,737,673	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 822,395	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,590,785		29
30	Accrued Salaries Payable	314,981		30
31	Accrued Taxes Payable (excluding real estate taxes)	53,107		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,781,268	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	764,718		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)	\$ 764,718	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,545,986	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,191,687	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,737,673	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 35,254	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 35,254	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	1,156,433	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)	\$ 1,156,433	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)		23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,191,687	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	\$ 15,094,763	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,094,763	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	83,854	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 83,854	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		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)	\$	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	2,258	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,258	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,180,875	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,440,286	31
32	Health Care	4,567,140	32
33	General Administration	2,831,297	33
B. Capital Expense			
34	Ownership	2,215,131	34
C. Ancillary Expense			
35	Special Cost Centers	1,286,193	35
36	Provider Participation Fee	684,395	36
D. Other Expenses (specify):			
37	<u>OUT-OF-PERIOD EXPENSES</u>		37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,024,442	40
41	Income before Income Taxes (line 30 minus line 40)**	1,156,433	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,156,433	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 10,155,539	44
45	Private Pay - Net Inpatient Revenue	27,925	45
46	Medicare - Net Inpatient Revenue	4,903,077	46
47	Other-(specify) <u>INSURANCE</u>	8,222	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 15,094,763	49

****TAX RETURN PREPARED ON CASH BASIS**

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? NO** If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **RIVER OAKS HC & REHAB CTR**

0052043

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	1,990	2,086	\$ 90,250	\$ 43.26	1
2	Assistant Director of Nursing	2,070	2,106	70,865	33.65	2
3	Registered Nurses	19,588	20,245	562,705	27.79	3
4	Licensed Practical Nurses	54,421	55,030	1,233,433	22.41	4
5	CNAs & Orderlies	121,844	133,832	1,409,331	10.53	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	10,991	11,729	152,357	12.99	8
9	Activity Director	804	813	12,428	15.29	9
10	Activity Assistants	13,109	14,081	135,033	9.59	10
11	Social Service Workers	17,278	18,791	262,524	13.97	11
12	Dietician					12
13	Food Service Supervisor	2,086	2,086	43,118	20.67	13
14	Head Cook					14
15	Cook Helpers/Assistants	33,383	36,552	349,981	9.57	15
16	Dishwashers					16
17	Maintenance Workers	7,975	8,612	105,840	12.29	17
18	Housekeepers	41,295	44,004	422,357	9.60	18
19	Laundry	15,438	16,495	149,259	9.05	19
20	Administrator	2,030	2,094	110,725	52.88	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,471	9,057	155,321	17.15	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					31
32	Other Health Care(specify)	19,068	20,308	368,219	18.13	32
33	Other(specify) <u>Security & Transp</u>	22,327	23,481	232,282	9.89	33
34	TOTAL (lines 1 - 33)	394,168	421,402	\$ 5,866,028 *	\$ 13.92	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	M	\$ 17,417	1-3	35
36	Medical Director	O	6,000	9-3	36
37	Medical Records Consultant	N	0	10-3	37
38	Nurse Consultant	T	20,400	10-3	38
39	Pharmacist Consultant	H	14,832	10-3	39
40	Physical Therapy Consultant	L	0	10a-3	40
41	Occupational Therapy Consultant	Y	129	10a-3	41
42	Respiratory Therapy Consultant		0	10a-3	42
43	Speech Therapy Consultant	F	59	10a-3	43
44	Activity Consultant	E	3,935	11-3	44
45	Social Service Consultant	E	3,393	12-3	45
46	Other(specify) <u>PHYSICIANS</u>	S	6,000	10-3	46
47	<u>DENTAL</u>		5,550	10-3	47
48					48
49	TOTAL (lines 35 - 48)		\$ 77,715		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Certified Nurse Assistants/Aides			10-3	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
NANCY GIVEN	ADMINISTRATOR		\$ 110,725	Workers' Compensation Insurance		\$ 139,160	IDPH License Fee	\$
	ASST ADMIN		0	Unemployment Compensation Insurance		166,344	Advertising: Employee Recruitment	0
	OTHER ADMIN		0	FICA Taxes		445,562	Health Care Worker Background Check	1,952
				Employee Health Insurance		269,562	(Indicate # of checks performed)	
				Employee Meals		16,608	Patient Background Checks	0
				Illinois Municipal Retirement Fund (IMRF)*			TRUST/FRANCHISE/CONTRIB/ETC	10,052
				EMPLOYEE BENEFITS - OTHER		13,269	MARKETING/ADV/PROMO	2,655
				EMPLOYEE PHYSICAL EXAMS		0	LICENSES/DUES/SUBSCRIPTIONS	26,850
				PENSION/PROFIT SHARING PLANS		0	MGMT CO ALLOC	11,598
				CHICAGO HEAD TAX		0	TRUST/FRANCHISE/CONTRIB/ETC	(10,052)
				INSURANCE - EXECUTIVE LIFE		0	Less: Public Relations Expense	(0)
				INSURANCE - EXECUTIVE LIFE VI 21		0	Non-allowable advertising	(2,655)
							Yellow page advertising	(0)
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 110,725	TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,050,505	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 40,400
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
BRIA HEALTH SERVICES INC			\$ 901,052				Out-of-State Travel	\$
							In-State Travel	0
							Seminar Expense	0
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 901,052	TOTAL		\$	TOTAL (agree to Sch. V, line 24, col. 8)	\$
C. Professional Services								
Vendor/Payee	Type		Amount					
			\$					
SEE SCHEDULE ATTACHED			69,231					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 69,231					

* 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 RIVER OAKS HC & REHAB CTR

0052043

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? YES
- (2) Are there any dues to nursing home associations included on the cost report? YES
If YES, give association name and amount. ICLTC \$ 23,407
- (3) Did the nursing home make political contributions or payments to a political action organization? YES If YES, have these costs been properly adjusted out of the cost report? YES
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? NO If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? YES
What was the average life used for new equipment added during this period? 10 YR
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ _____ 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. _____
- (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 X NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
BURNHAM HEALTHCARE PROPERTIES, LLC # 0043398 11/01/12
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 684,395
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? NO If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? YES
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 16,608 Has any meal income been offset against related costs? N/A Indicate the amount. \$ _____
- (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? 5%
- d. Have vehicle usage logs been maintained? NO
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? NO
- 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. \$ N/A
- (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? YES
Attach invoices and a summary of services for all architect and appraisal fees.