

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

0026328 Report Period Beginning: 09/01/13 Ending: 08/31/14

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	0	98	4,656	4,754	8
9	SNF/PED					9
10	ICF	14,755	9,107	0	23,862	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,755	9,205	4,656	28,616	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 _____

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 08/31/14 Fiscal Year: 08/31/14

* 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	219,516	24,973	9,703	254,192		254,192		254,192		1
2	Food Purchase		190,778		190,778		190,778	(1,997)	188,781		2
3	Housekeeping	127,198	19,909		147,107		147,107		147,107		3
4	Laundry	48,920	15,881		64,801		64,801		64,801		4
5	Heat and Other Utilities			129,151	129,151		129,151	(148)	129,003		5
6	Maintenance	43,330	41,993	16,390	101,713		101,713	1,411	103,124		6
7	Other (specify):*										7
8	TOTAL General Services	438,964	293,534	155,244	887,742		887,742	(734)	887,008		8
	B. Health Care and Programs										
9	Medical Director			7,700	7,700		7,700		7,700		9
10	Nursing and Medical Records	1,460,825	119,299	2,043	1,582,167		1,582,167		1,582,167		10
10a	Therapy		2,420	749,145	751,565		751,565		751,565		10a
11	Activities	24,140	1,368	2,523	28,031		28,031		28,031		11
12	Social Services	31,315		4,471	35,786		35,786		35,786		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,516,280	123,087	765,882	2,405,249		2,405,249		2,405,249		16
	C. General Administration										
17	Administrative	96,227			96,227		96,227		96,227		17
18	Directors Fees										18
19	Professional Services			69,610	69,610	(3,349)	66,261	27,560	93,821		19
20	Dues, Fees, Subscriptions & Promotions			12,114	12,114		12,114	(3,657)	8,457		20
21	Clerical & General Office Expenses	94,332	11,836	409,195	515,363		515,363	(216,720)	298,643		21
22	Employee Benefits & Payroll Taxes			379,946	379,946		379,946	41,717	421,663		22
23	Inservice Training & Education										23
24	Travel and Seminar			11,341	11,341		11,341	(11,341)			24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			41,831	41,831		41,831	2,617	44,448		26
27	Other (specify):*										27
28	TOTAL General Administration	190,559	11,836	924,037	1,126,432	(3,349)	1,123,083	(159,824)	963,259		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,145,803	428,457	1,845,163	4,419,423	(3,349)	4,416,074	(160,558)	4,255,516		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

OAKVIEW HTS CONT C & REHAB C

#0026328

Report Period Beginning:

09/01/13

Ending:

08/31/14

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			167,929	167,929		167,929	9,390	177,319			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			195,628	195,628		195,628	18,439	214,067			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			7,652	7,652	3,349	11,001	1,409	12,410			35
36	Other (specify):*											36
37	TOTAL Ownership			371,209	371,209	3,349	374,558	29,238	403,796			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			190,473	190,473		190,473		190,473			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			196,705	196,705		196,705	(621)	196,084			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			387,178	387,178		387,178	(621)	386,557			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,145,803	428,457	2,603,550	5,177,810		5,177,810	(131,941)	5,045,869			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	(1,997)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,711)	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	(7,732)	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	(35)	21		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	(3,657)	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	(37,930)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (53,062)		\$	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)	(78,879)	VAR	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (78,879)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (131,941)		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

OAKVIEW HTS CONT C & REHAB C

ID# 0026328

Report Period Beginning: 09/01/13

Ending: 08/31/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	MISC INCOME	\$ (25,047)	21	1
2	TRAVEL	(11,341)	24	2
3	LEGAL FEES	(921)	19	3
4	LATE FEE	(621)	42	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		(37,930)	49

STATE OF ILLINOIS

Summary A

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

0026328

Report Period Beginning:

09/01/13

Ending:

08/31/14

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,997)	0	0	0	0	0	0	0	0	0	0	(1,997)	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	(1,711)	1,563	0	0	0	0	0	0	0	0	0	(148)	5
6	Maintenance	0	1,411	0	0	0	0	0	0	0	0	0	1,411	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(3,708)	2,974	0	(734)	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	(921)	28,481	0	0	0	0	0	0	0	0	0	27,560	19
20	Fees, Subscriptions & Promotions	(3,657)	0	0	0	0	0	0	0	0	0	0	(3,657)	20
21	Clerical & General Office Expenses	(25,082)	(191,638)	0	0	0	0	0	0	0	0	0	(216,720)	21
22	Employee Benefits & Payroll Taxes	0	41,717	0	0	0	0	0	0	0	0	0	41,717	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(11,341)	0	0	0	0	0	0	0	0	0	0	(11,341)	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	2,617	0	0	0	0	0	0	0	0	0	2,617	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(41,001)	(118,823)	0	(159,824)	28								
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(44,709)	(115,849)	0	(160,558)	29								

STATE OF ILLINOIS

Summary B

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

0026328

Report Period Beginning:

09/01/13 Ending:

08/31/14

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	0	9,390	0	0	0	0	0	0	0	0	0	9,390	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(7,732)	26,171	0	0	0	0	0	0	0	0	0	18,439	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	1,409	0	0	0	0	0	0	0	0	0	1,409	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(7,732)	36,970	0	29,238	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	(621)	0	0	0	0	0	0	0	0	0	0	(621)	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	(621)	0	0	0	0	0	0	0	0	0	0	(621)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(53,062)	(78,879)	0	(131,941)	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 Heat and Other Utilities	\$	Heat and Other Utilities		\$ 1,563	\$ 1,563	1
2	V	6 Maintenance		Maintenance		1,411	1,411	2
3	V	19 Professional Services		Professional Services		28,481	28,481	3
4	V	21 Mgmt Fees	375,000	Salary & Wages		166,767	(208,233)	4
5	V	21 Supplies		Supplies		16,595	16,595	5
6	V	22 Employee Bene & Payroll Tax		Employee Bene & Payroll Tax		41,717	41,717	6
7	V	26 Insurance		Insurance		2,617	2,617	7
8	V	30 Depreciation		Depreciation		9,390	9,390	8
9	V	32 Interest Expense		Interest Expense		26,171	26,171	9
10	V	35 Rental & Leasing		Rental & Leasing		1,409	1,409	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 375,000			\$ 296,121	\$ * (78,879)	14

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

Facility Name & ID Number OAKVIEW HTS CONT C & REHAB C # 0026328 Report Period Beginning: 09/01/13 Ending: 08/31/14

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	N/A							\$		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 C

0026328

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09/01/13

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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 (OH)	Direct Costs	12,164,613		\$ 733,882	\$ 413,301	4,908,417	\$ 296,121	1
2	Oakview Villa (OV)	Direct Costs	12,164,613		733,882	413,301	756,435	45,635	2
3	Campbell (CB)	Direct Costs	12,164,613		733,882	413,301	3,516,310	212,136	3
4	Piggott (PG)	Direct Costs	12,164,613		733,882	413,301	1,957,929	118,120	4
5	Magnolia Manor (MM)	Direct Costs	12,164,613		733,882	413,301	1,025,522	61,869	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				\$ 3,669,411	\$ 2,066,507		\$ 733,881	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	\$ 5,928,355	08/2053	3.0000	\$ 179,139						
2																	
3																	
4																	
5																	
Working Capital																	
6	FNB OF PARAGOULD		X	LINE OF CREDIT		02/2014	500,000	349,465	02/2015	5.0000	16,489						
7	GEN BAPTIST NH BOARD	X		LOAN		01/2006	376,498	1,217,898	ON DEM	NONE							
8																	
9	TOTAL Facility Related						\$ 6,883,775	\$ 7,495,718			\$ 195,628						
B. Non-Facility Related*																	
10																	
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$						
15	TOTALS (line 9+line14)						\$ 6,883,775	\$ 7,495,718			\$ 195,628						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 11,629 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.)

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 2013 report.		\$ N/A	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.)		\$ N/A	2																																	
3. Under or (over) accrual (line 2 minus line 1).		\$ #VALUE!	3																																	
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	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.		\$ #VALUE!	7																																	
Real Estate Tax History:																																				
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>2009</td><td>_____</td><td>8</td></tr> <tr><td>2010</td><td>_____</td><td>9</td></tr> <tr><td>2011</td><td>_____</td><td>10</td></tr> <tr><td>2012</td><td>_____</td><td>11</td></tr> <tr><td>2013</td><td>_____</td><td>12</td></tr> </table>	2009	_____	8	2010	_____	9	2011	_____	10	2012	_____	11	2013	_____	12	<table border="1"> <tr><td colspan="2">FOR BHF USE ONLY</td><td></td></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2013</td><td>\$</td><td>13</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5</td><td>\$</td><td>14</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6</td><td>\$</td><td>15</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION</td><td>\$</td><td>16</td></tr> </table>	FOR BHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2013	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
2009	_____	8																																		
2010	_____	9																																		
2011	_____	10																																		
2012	_____	11																																		
2013	_____	12																																		
FOR BHF USE ONLY																																				
13	FROM R. E. TAX STATEMENT FOR 2013	\$	13																																	
14	PLUS APPEAL COST FROM LINE 5	\$	14																																	
15	LESS REFUND FROM LINE 6	\$	15																																	
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																																	

NOTES:

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

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME OAKVIEW HTS CONT C & REHAB C 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 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

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

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

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	\$	\$	\$ 775,625	4
5			2005	3,461,500	86,538	40	86,538		786,049	5
6			2006	1,109,737	27,743	40	27,743		244,262	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	68,042	2,268	30	2,268		41,014	12
13	Roof		1996	11,450	382	30	382		6,807	13
14	Parking Lot Repavement		1997	12,677		10			12,677	14
15	Ditch Work		1997	700		15			700	15
16	Gazebo		1997	3,495		10			3,495	16
17	Electrical-New Wing		1997	23,632	945	25	945		15,912	17
18	Landscaping		1997	8,837		15			8,837	18
19	Drywall		1997	21,125		15			21,125	19
20	12 Lavatory+Faucets		1998	4,470		15			4,470	20
21	9 Overhead Lights		1998	921		15			921	21
22	Exit Sign		1998	449		15			449	22
23	Other MG- Including Plumbing		1998	9,003		15			9,003	23
24	Wall Paper		1998	2,435		7			2,435	24
25	Plastic Coat-Roof-Wing 5		1998	12,500	417	30	417		6,875	25
26	Carpet		1998	7,927		7			7,927	26
27	Sign		1998	2,000		15			2,000	27
28	Carpet,Curtains, Blinds		1998	11,249		10			11,249	28
29	Carpet,Curtains, Blinds		1998	19,656		10			19,656	29
30	Landscaping		1999	976	38	15	38		976	30
31	Wall Paper		1999	4,135	161	15	161		4,135	31
32	Reseal Parking Lot		1999	3,336		5			3,336	32
33	Fuel Tank		1999	8,935	397	15	397		8,935	33
34	Land Improvements		2000	647	43	15	43		621	34
35	Kitchen		2000	4,231		10			4,231	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	Building Handrails	2000	\$ 3,818	\$		\$	\$	\$ 3,818	37
38	Brittington Air & Water	2000	1,992					1,992	38
39	Tile-Wing 7	2000	3,753					3,753	39
40	Fire Doors	2000	4,861					4,861	40
41	Land Improvements	2001	380	25		25		344	41
42	North-Side Heaters	2001	6,090					6,090	42
43	Water Heaters	2001	15,196					15,196	43
44	Land Improvements	2005	316,403	21,094		21,094		191,600	44
45	Pole Barn	2007	12,485	832		832		6,312	45
46	Shelter House	2008	10,188	679		679		4,358	46
47	Land Improvements - Paving	2008	14,053	937		937		5,621	47
48	Reseal Parking Lot	2008	5,218	348		348		2,087	48
49	Silverline Windows	2009	8,092	540		540		2,787	49
50	Purf Pipe in Parking Lot	2009	4,110	274		274		1,416	50
51	Parking Lot Repavement	2009	12,469	831		831		4,122	51
52	Sidewalk	2011	5,556	370		370		1,080	52
53	Breezeway	2011	9,748	650		650		1,787	53
54	Sewer Replacement	2012	39,848	2,657		2,657		4,649	54
55	Water Heater	2012	8,600	573		573		956	55
56	HVAC	2013	6,665	142		142		142	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)		\$ 6,100,329	\$ 148,884		\$ 148,884	\$	\$ 2,287,807	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	\$ 99,211	\$ 15,383	\$ 15,383	\$	7	\$ 47,287	71
72	Current Year Purchases	12,437	1,473	1,473		7	1,473	72
73	Fully Depreciated Assets	675,367	1,829	1,829		7	675,367	73
74								74
75	TOTALS	\$ 787,015	\$ 18,685	\$ 18,685	\$		\$ 724,127	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	360	360		5	2,700	78
79										79
80	TOTALS			\$ 30,722	\$ 360	\$ 360	\$		\$ 30,722	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)	\$ 7,067,282	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 167,929	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 167,929	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)	\$ 3,042,655	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

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. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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/S</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 C # 0026328 Report Period Beginning: 09/01/13 Ending: 08/31/14
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>2. <u>CLASSROOM PORTION:</u></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. <u>CLINICAL PORTION:</u></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	\$	4,855	\$ 339,796	\$	4,855	\$ 339,796	1
2	Licensed Speech and Language Development Therapist		hrs		1,403	98,163		1,403	98,163	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		4,446	311,186	2,420	4,446	313,606	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			\$	10,704	\$ 749,145	\$ 2,420	10,704	\$ 751,565	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 C**

0026328

Report Period Beginning: **09/01/13**

Ending:

08/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of **08/31/14** (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	\$ 580,157	\$ 608,285	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 175,000)	1,182,350	1,283,389	3
4	Supply Inventory (priced at)	15,589	18,497	4
5	Short-Term Investments			5
6	Prepaid Insurance	28,166	34,283	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	435,669		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,241,931	\$ 1,944,454	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	6,100,328	8,180,768	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	817,737	956,135	16
17	Accumulated Depreciation (book methods)	(3,042,655)	(3,727,136)	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)	\$ 4,024,626	\$ 5,588,983	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,266,557	\$ 7,533,437	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 662,048	\$ 676,774	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	1,567,363	1,706,653	29
30	Accrued Salaries Payable	71,847	83,628	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	14,821	20,557	33
34	Deferred Compensation			34
35	Federal and State Income Taxes	29,220	34,232	35
Other Current Liabilities(specify):				
36	ACCRUED PROVIDER TAX	8,370	8,370	36
37	ADV BILLING SEC DEP RES TRUST	4,364	28,305	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,358,033	\$ 2,558,519	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	5,928,355	8,111,674	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)	\$ 5,928,355	\$ 8,111,674	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,286,388	\$ 10,670,193	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,019,831)	\$ (3,136,756)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,266,557	\$ 7,533,437	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,519,424)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,519,424)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	499,593	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)	\$ 499,593	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)	\$ (2,019,831)	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	\$ 5,589,910	1	
2	Discounts and Allowances for all Levels	(2,031,450)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,558,460	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	1,896,349	6	
7	Oxygen		7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,896,349	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	1,997	14	
15	Telephone, Television and Radio	1,711	15	
16	Rental of Facility Space		16	
17	Sale of Drugs	124,478	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory	60,172	19	
20	Radiology and X-Ray		20	
21	Other Medical Services		21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 188,358	23	
D. Non-Operating Revenue				
24	Contributions	1,457	24	
25	Interest and Other Investment Income***	7,732	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 9,189	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	MISC INCOME	25,047	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 25,047	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,677,403	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	887,742	31	
32	Health Care	2,405,249	32	
33	General Administration	1,126,432	33	
B. Capital Expense				
34	Ownership	371,209	34	
C. Ancillary Expense				
35	Special Cost Centers	190,473	35	
36	Provider Participation Fee	196,705	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,177,810	40	
41	Income before Income Taxes (line 30 minus line 40)**	499,593	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 499,593	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,885,138	44
45	Private Pay - Net Inpatient Revenue	1,334,214	45
46	Medicare - Net Inpatient Revenue	270,833	46
47	Other-(specify)	68,275	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,558,460	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 FRM 990** 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 C**

0026328

Report Period Beginning: 09/01/13

Ending:

08/31/14

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	2,088	\$ 60,037	\$ 28.75	1
2	Assistant Director of Nursing	0	0			2
3	Registered Nurses	15,066	15,124	306,662	20.28	3
4	Licensed Practical Nurses	21,207	21,289	367,239	17.25	4
5	CNAs & Orderlies	68,128	68,390	726,887	10.63	5
6	CNA Trainees	0	0			6
7	Licensed Therapist	0	0			7
8	Rehab/Therapy Aides	0	0			8
9	Activity Director	0	0			9
10	Activity Assistants	1,970	1,978	24,140	12.20	10
11	Social Service Workers	2,080	2,088	31,315	15.00	11
12	Dietician	0	0			12
13	Food Service Supervisor	2,080	2,088	31,581	15.13	13
14	Head Cook	0	0			14
15	Cook Helpers/Assistants	21,083	21,164	187,935	8.88	15
16	Dishwashers	0	0			16
17	Maintenance Workers	2,914	2,925	43,330	14.81	17
18	Housekeepers	14,010	14,064	127,198	9.04	18
19	Laundry	5,607	5,629	48,920	8.69	19
20	Administrator	2,080	2,088	96,227	46.09	20
21	Assistant Administrator	2,086	2,094	57,327	27.38	21
22	Other Administrative	0	0			22
23	Office Manager	0	0			23
24	Clerical	3,346	3,359	37,004	11.02	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)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	163,737	164,368	\$ 2,145,802 *	\$ 13.05	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 7,700	9-3	36
37	Medical Records Consultant	MONTHLY 2,043	10-3	37
38	Nurse Consultant			38
39	Pharmacist Consultant	MONTHLY 2,391	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)	\$ 12,134		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	\$ 51,012	Workers' Compensation Insurance	\$ 143,585	IDPH License Fee	\$	
CATHY ASH	ADMINISTRATOR	N/A	45,215	Unemployment Compensation Insurance	35,005	Advertising: Employee Recruitment	16	
				FICA Taxes	166,539	Health Care Worker Background Check	2,465	
				Employee Health Insurance	21,172	(Indicate # of checks performed <u>165</u>)		
				Employee Meals		Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		DRUG TESTING	749	
				OTHER EMPLOYEE BENEFITS	13,644	LICENSES	281	
				GBHC BD ALLOC PAY TAXES & OTH BENE	41,717	DUES & SUBSCRIPTIONS	4,946	
						ADVERTISING & MARKETING	3,657	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 96,227			Less: Public Relations Expense	()	
B. Administrative - Other						Non-allowable advertising	(3,657)	
Description			Amount			Yellow page advertising	()	
			\$					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL (agree to Schedule V, line 22, col.8)	\$ 421,663	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 8,457	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
FARRAR & BRIAN, P.C.	LEGAL		\$ 921			\$	Out-of-State Travel	\$
WILCOX & CO	ACCTING		6,382					
CTS	SOFT MAINT		26,674				In-State Travel	
JK COMP SOLUTIONS, INC.	SOFT MAINT		11,602					
MDI	SOFT MAINT		20,682				Seminar Expense	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 66,261	TOTAL		\$	Entertainment Expense	()
							(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$

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

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? 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 \$4,140
- (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. \$ 33,924 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. \$ 196,084
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. \$ 1,997
- (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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. N/A
Attach invoices and a summary of services for all architect and appraisal fees.

OAKVIEW HEIGHTS CONTINUOUS CARE & REHABILITATION CENTER 04-5179
TRIAL BALANCE (GROUPING)
AUGUST 31 2014

Sub1	Account Number	Account Description	Amount	TOTAL	
MEDICAID GROUPING					
A11	69100.000	Wages - Supervisor	Dietary	31,118	
A11	69110.000	Wages - Regular	Dietary	176,290	
A11	69150.000	Wages - Vacation/Holiday/Sick	Dietary	12,108	219,516
A12	69660.000	Chemicals	Dietary	7,039	
A12	69670.000	Supplies (Non-Food)	Dietary	14,321	
A12	69730.000	Equipment Repair & Maintenance	Dietary	3,613	24,973
A13	69850.000	Purchased Services	Dietary	9,703	9,703
A22	69680.000	Food Supplements	Dietary	6,931	
A22	69690.000	Raw Food	Dietary	183,847	190,778
A31	71100.000	Wages - Supervisor	Housekeeping	6,016	
A31	71110.000	Wages - Regular	Housekeeping	113,862	
A31	71150.000	Wages - Vacation/Holiday/Sick	Housekeeping	7,320	127,198
A32	71660.000	Chemicals	Housekeeping	3,760	
A32	71670.000	Supplies	Housekeeping	12,438	
A32	71690.000	Paper/Plastic	Housekeeping	3,711	19,909
A41	70110.000	Wages - Regular	Laundry	44,951	
A41	70150.000	Wages - Vacation/Holiday/Sick	Laundry	3,969	48,920
A42	70660.000	Chemicals	Laundry	6,264	
A42	70670.000	Supplies	Laundry	6,588	
A42	70690.000	Linen	Laundry	1,378	
A42	70730.000	Equipment Repair & Maintenance	Laundry	1,651	15,881
A53	72510.000	Gas	Plant & Maintenance	5,141	
A53	72520.000	Electricity	Plant & Maintenance	97,574	
A53	72525.000	Cable Television	Plant & Maintenance	5,321	
A53	72530.000	Water	Plant & Maintenance	14,284	
A53	72535.000	Sewer	Plant & Maintenance	6,831	129,151
A61	72110.000	Wages - Regular	Plant & Maintenance	41,250	
A61	72150.000	Wages - Vacation/Holiday/Sick	Plant & Maintenance	2,080	43,330
A62	72660.000	Building Repair & Maintenance	Plant & Maintenance	10,095	
A62	72667.000	Vehicle Repair & Maintenance	Plant & Maintenance	1,305	
A62	72670.000	Supplies	Plant & Maintenance	5,373	
A62	72680.000	Freight	Plant & Maintenance	1,598	
A62	72690.000	Grounds Maintenance	Plant & Maintenance	5,328	

A62	72695.000	Grounds Landscaping	Plant & Maintenance	332	
A62	72720.000	Small Equipment Purchase	Plant & Maintenance	75	
A62	72730.000	Repair & Maintenance	Plant & Maintenance	17,888	41,993
A63	72540.000	Trash Removal	Plant & Maintenance	7,563	
A63	72550.000	Service Contracts	Plant & Maintenance	5,460	
A63	72675.000	Pest Control	Plant & Maintenance	2,969	
A63	72850.000	Purchased Services	Plant & Maintenance	397	16,390
B101	63050.000	Wages - Medical Records	Nursing Medicare Dist.	3,826	
B101	63100.000	Wages - R.N.	Nursing Medicare Dist.	55,922	
B101	63150.000	Wages - Vacation/Holiday/Sick	Nursing Medicare Dist.	1,618	
B101	64100.000	Wages - R.N.	Nursing Non Distinct	235,252	
B101	64110.000	Wages - L.P.N.	Nursing Non Distinct	336,814	
B101	64120.000	Wages - Aides	Nursing Non Distinct	673,277	
B101	64130.000	Wages - C.M.T.	Nursing Non Distinct	43	
B101	64145.000	Wages - Ward Clerk	Nursing Non Distinct	25,910	
B101	64150.000	Wages - Vacation/Holiday/Sick	Nursing Non Distinct	68,127	
B101	67100.000	Wages - DON	Nursing Administration	57,182	
B101	67150.000	Wages - Vacation/Holiday/Sick	Nursing Administration	2,855	1,460,825
B102	64600.000	Supplies (Non-Medical)	Nursing Non Distinct	710	
B102	67600.000	Supplies (Non-Medical)	Nursing Administration	1,706	
B102	86670.000	Billable Medicare Distinct	Medical Supplies	544	
B102	86690.000	Non-Billable Medicare Distinct	Medical Supplies	307	
B102	86900.000	Non-Billable Non-Distinct	Medical Supplies	30,724	
B102	86905.000	Blood Sugar Testing	Medical Supplies	1,907	
B102	86915.000	Nursing Supplies	Medical Supplies	21,772	
B102	86920.000	Briefs	Medical Supplies	33,924	
B102	86925.000	Small Equipment Purchase	Medical Supplies	612	
B102	86930.000	Oxygen	Medical Supplies	27,093	119,299
B103	64850.000	Medical Records Consultant	Nursing Non Distinct	2,043	2,043
B10a2	80670.000	Supplies	Physical Therapy	2,420	2,420
B10a3	80250.000	Workers Compensation	Physical Therapy	2,761	
B10a3	80950.000	Purchased Services/part A	Physical Therapy	162,114	
B10a3	80951.000	Purchased Services/part B	Physical Therapy	146,228	
B10a3	80952.000	Purchased Services Insurance	Physical Therapy	83	
B10a3	81250.000	Workers Compensation	Occupational Therapy	856	
B10a3	81950.000	Purchased Services/ Part A	Occupational Therapy	194,882	
B10a3	81951.000	Purchased Services/part B	Occupational Therapy	142,323	
B10a3	81952.000	Purchased Services Insurance	Occupational Therapy	1,737	
B10a3	82670.000	Supplies	Speech Therapy	33	
B10a3	82950.000	Purchased Services/part A	Speech Therapy	44,089	

B10a3	82951.000	Purchased Services/part B	Speech Therapy	53,614	
B10a3	82952.000	Purchased Services Insurance	Speech Therapy	427	749,145
B111	61110.000	Wages - Regular	Activities	23,187	
B111	61150.000	Wages - Vacation/Holiday/Sick	Activities	953	24,140
B112	61650.000	Supplies	Activities	1,368	1,368
B113	61660.000	Entertainment	Activities	146	
B113	61850.000	Purchased Services	Activities	2,377	2,523
B121	62100.000	Wages - Supervisor	Social Services	30,418	
B121	62150.000	Wages - Vacation/Holiday/Sick	Social Services	897	31,315
B123	62850.000	Purchased Services	Social Services	4,471	4,471
B93	83050.000	Medical Director	Medical Director	7,700	7,700
C171	73100.000	Wages - Administrator	General & Administration	96,227	96,227
C193	73430.000	Legal Fees	General & Administration	921	
C193	73440.000	Accounting Fees	General & Administration	6,382	
C193	73520.000	Software Maintenance	General & Administration	62,307	69,610
C203	72810.000	Dues & Subscriptions	Plant & Maintenance	806	
C203	73510.000	Advertising	General & Administration	1,894	
C203	73515.000	Adv. Help Wanted	General & Administration	16	
C203	73810.000	Dues & Subscriptions	General & Administration	4,140	
C203	73835.000	Back Ground Check	General & Administration	2,465	
C203	73845.000	Drug Testing	General & Administration	749	
C203	73855.000	Marketing	General & Administration	1,763	
C203	73870.000	Licenses	General & Administration	281	12,114
C211	73110.000	Wages - Regular	General & Administration	32,418	
C211	73150.000	Wages - Vacation/Holiday/Sick	General & Administration	4,586	
C211	75100.000	Wages	Operations	55,936	
C211	75110.000	Wages - Vac/Hol/Sick	Operations	1,391	94,332
C212	73670.000	Office Supplies	General & Administration	10,477	
C212	73860.000	Postage	General & Administration	1,334	
C212	73880.000	Printing	General & Administration	25	11,836
C213	65600.000	Supplies (Non-Medical)	Nursing Res. Care	12,098	
C213	72500.000	Telephone/Internet	Plant & Maintenance	14,536	
C213	73445.000	Late Fees	General & Administration	35	
C213	73450.000	Data Processing Fees	General & Administration	10	
C213	73455.000	Service Charge	General & Administration	380	
C213	73580.000	Taxes - General	General & Administration	344	
C213	73720.000	Small Equipment Purchase	General & Administration	866	
C213	73730.000	Repair & Maintenance	General & Administration	374	
C213	73815.000	Management Fees	General & Administration	375,000	
C213	73850.000	Purchased Services	General & Administration	1,715	

C213	73885.000	Resident Expense	General & Administration	125	
C213	73900.000	Miscellaneous	General & Administration	3,713	409,195
C223	73200.000	Payroll Taxes	General & Administration	166,539	
C223	73250.000	Workers Compensation	General & Administration	143,585	
C223	73280.000	Unemployment	General & Administration	35,005	
C223	73300.000	Group Insurance	General & Administration	21,172	
C223	73901.000	Employee Benefit	General & Administration	13,644	379,946
C243	65830.000	Education	Nursing Res. Care	402	
C243	67820.000	Travel & Seminar	Nursing Administration	359	
C243	67830.000	Education	Nursing Administration	248	
C243	69830.000	Education	Dietary	4,050	
C243	72840.000	Mileage Reimbursement	Plant & Maintenance	277	
C243	73750.000	Auto Expense	General & Administration	960	
C243	73820.000	Travel & Seminar	General & Administration	1,821	
C243	73825.000	Meals & Entertainment	General & Administration	443	
C243	73830.000	Education	General & Administration	1,212	
C243	73840.000	Mileage Reimbursement	General & Administration	1,568	11,341
C263	73523.000	MIP Insurance	General & Administration	11,629	
C263	73525.000	Property Insurance	General & Administration	7,379	
C263	73530.000	Insurance	General & Administration	22,823	41,831
D303	73550.000	Depreciation	General & Administration	167,929	167,929
D323	73435.000	Interest	General & Administration	195,628	195,628
D353	71700.000	Equipment Rental	Housekeeping	205	
D353	72700.000	Equipment Rental	Plant & Maintenance	2,889	
D353	73740.000	Copier Equipment	General & Administration	4,211	
D353	86910.000	Equipment Rental	Medical Supplies	347	7,652
E393	84050.000	Dental Consultant	Dental	1,500	
E393	85050.000	Pharmacy Consultant	Pharmacy	2,391	
E393	85660.000	Legend Drugs	Pharmacy	137,938	
E393	85670.000	Supplies	Pharmacy	1,824	
E393	85690.000	Non-Legend Drugs	Pharmacy	13,927	
E393	87005.000	Radiology - Med A	Radiology	2,779	
E393	88005.000	Laboratory - Med A	Laboratory	30,113	190,473
E423	73585.000	Bed Tax Expense	General & Administration	196,705	196,705
FS01	40100.000	Room And Board	Medicare Part A	(611,018)	
FS01	40110.000	Less: Contractual Adjustment	Medicare Part A	(1,204,054)	
FS01	41100.000	Room And Board	Private Certified	(1,334,313)	
FS01	42100.000	Room And Board	Medicaid Certified	(2,352,010)	
FS01	43100.000	Room And Board	Managed Care Certified	(1,860)	
FS01	44100.000	Room And Board	Hospice Certified	(65,760)	

FS01	52100.000	Room And Board	Insurance	(20,895)	(5,589,910)
FS02	40900.000	Less: Contractual Adjustment	Medicare Part A	1,248,745	
FS02	41110.000	Less: Contractual Adjustment	Private Certified	100	
FS02	42110.000	Less: Contractual Adjustment	Medicaid Certified	364,463	
FS02	42900.000	Less: Contractual Adjustment	Medicaid Certified	4,432	
FS02	43110.000	Less: Contractual Adjustment	Managed Care Certified	(4,586)	
FS02	43900.000	Less: Contractual Adjustment	Managed Care Certified	30,431	
FS02	44110.000	Less: Contractual Adjustment	Hospice Certified	5,470	
FS02	51900.000	Less: Contractual Adjustment	Medicaid Non-Certified	(122)	
FS02	52110.000	Less: Contractual Adjustment	Insurance	(21,832)	
FS02	52900.000	Less: Contractual Adjustment	Insurance	10,757	
FS02	58900.000	Less: Contractual Adjustment	Medicare Part B	295,495	
FS02	73540.000	Bad Debt Expense	General & Administration	98,100	2,031,453
FS06	40400.000	Physical Therapy	Medicare Part A	(432,923)	
FS06	40450.000	Occupational Therapy	Medicare Part A	(461,814)	
FS06	40500.000	Speech Therapy	Medicare Part A	(172,515)	
FS06	41400.000	Physical Therapy	Private Certified	(7,564)	
FS06	41450.000	Occupational Therapy	Private Certified	(8,392)	
FS06	41500.000	Speech Therapy	Private Certified	(6,510)	
FS06	42400.000	Physical Therapy	Medicaid Certified	(1,799)	
FS06	43400.000	Physical Therapy	Managed Care Certified	(14,778)	
FS06	43450.000	Occupational Therapy	Managed Care Certified	(11,974)	
FS06	43500.000	Speech Therapy	Managed Care Certified	(1,037)	
FS06	52400.000	Physical Therapy	Insurance	(2,614)	
FS06	52450.000	Occupational Therapy	Insurance	(6,134)	
FS06	52500.000	Speech Therapy	Insurance	(4,623)	
FS06	58400.000	Physical Therapy	Medicare Part B	(307,301)	
FS06	58450.000	Occupational Therapy	Medicare Part B	(345,256)	
FS06	58500.000	Speech Therapy	Medicare Part B	(111,116)	(1,896,349)
FS14	59411.000	Employee/Guest Meals	Other Revenue	(1,997)	(1,997)
FS15	59912.000	Cable Income	Other Revenue	(1,711)	(1,711)
FS17	40250.000	Pharmacy	Medicare Part A	(121,835)	
FS17	41250.000	Pharmacy	Private Certified	0	
FS17	42250.000	Pharmacy	Medicaid Certified	(1)	
FS17	43250.000	Pharmacy	Managed Care Certified	(2,642)	(124,478)
FS19	40850.000	LAB	Medicare Part A	(59,561)	
FS19	41850.000	LAB	Private Certified	(539)	
FS19	42850.000	LAB	Medicaid Certified	(20)	
FS19	51850.000	LAB	Medicaid Non-Certified	(51)	(60,172)
FS24	59913.000	Donations	Other Revenue	(1,457)	(1,457)

FS25	59511.000	Interest Income	Other Revenue	(1,262)	
FS25	59914.000	Oil Lease Royalties	Other Revenue	(5,211)	
FS25	59916.000	Dividend Income	Other Revenue	(1,259)	(7,732)
FS28	59911.000	Misc. Income	Other Revenue	(25,047)	(25,047)
BS01	10010.000	Cash - Landing	Cash	0	
BS01	10015.000	Cash - Payroll	Cash	(234)	
BS01	10020.000	Cash - Petty	Cash	250	
BS01	10031.000	Cash - Assistance Fund	Cash	9,826	
BS01	10035.000	Cash - Op Account	Cash	66,330	
BS01	10040.000	Cash - Tax & Insurance Escrow - Gershman	Cash	41,803	
BS01	10041.000	Cash - In FNB Patient Fund	Cash	3,899	
BS01	10045.000	Cash - On Hand Patient Fund	Cash	485	
BS01	10048.000	Cash - Gershman Bus Bank R.R.	Cash	457,796	580,157
BS03	10100.000	A/R - Private	A/R - Operations	38,525	
BS03	10200.000	A/R - Medicaid	A/R - Operations	742,650	
BS03	10300.000	A/R - Medicare Part A	A/R - Operations	171,567	
BS03	10400.000	A/R - Medicare Part B	A/R - Operations	157,047	
BS03	10500.000	A/R - Co-Insurance Part A	A/R - Operations	139,621	
BS03	10600.000	A/R - Co-Insurance Part B	A/R - Operations	47,932	
BS03	10700.000	A/R - Managed Care	A/R - Operations	61,865	
BS03	11000.000	A/R - Hospice	A/R - Operations	17,247	
BS03	12000.000	A/R - Allowance For Bad Debt	A/R - Operations	(175,000)	
BS03	12100.000	Medicare Level Payments	A/R - Operations	(19,104)	1,182,350
BS04	14100.000	Supplies - Medical	Inventory	9,452	
BS04	14200.000	Supplies - Dietary	Inventory	2,761	
BS04	14300.000	Supplies - Hskpg./Laundry	Inventory	544	
BS04	14900.000	Supplies - Other	Inventory	2,832	15,589
BS06	15200.000	Prepaid - Insurance	Prepaid Expenses	28,166	28,166
BS08	21580.000	Intercompany Account	Current Liabilities	435,669	435,669
BS13	16110.000	Land	Fixed Assets	149,216	149,216
BS14	16100.000	Building	Fixed Assets	5,657,260	
BS14	16120.000	Land Improvement	Fixed Assets	443,067	6,100,328
BS16	16150.000	Automobile	Fixed Assets	30,722	
BS16	16200.000	Furniture, Fixture & Equipment	Fixed Assets	787,015	817,737
BS17	16140.000	Accum. Dep. - Land Improvement	Fixed Assets	(255,924)	
BS17	16500.000	Accum. Dep. - Building	Fixed Assets	(2,031,882)	
BS17	16550.000	Accum. Dep. - Automobile	Fixed Assets	(30,722)	
BS17	16600.000	Accum. Dep. - FF&E	Fixed Assets	(724,128)	(3,042,655)
BS26	20010.000	Accounts Payable	Current Liabilities	(662,048)	(662,048)
BS29	21540.000	Note Payable Line Of Credit - Loan # 80000615	Current Liabilities	(249,466)	

BS29	21550.000	Note Payable Line Of Credit - Loan # 80000623	Current Liabilities	(100,000)	
BS29	25200.000	Due To/From Parent Company	Long Term Liabilities	(1,217,898)	(1,567,363)
BS30	20200.000	Accrued Wages	Current Liabilities	(47,520)	
BS30	20205.000	Accrued Vacation	Current Liabilities	(24,167)	
BS30	20300.000	Employee Benefits	Current Liabilities	0	
BS30	20310.000	Garnishments	Current Liabilities	(160)	(71,847)
BS33	20240.000	Accrued Interest	Current Liabilities	(14,821)	(14,821)
BS35	20110.000	Federal Withholding	Current Liabilities	(7,253)	
BS35	20120.000	State Withholding	Current Liabilities	(3,942)	
BS35	20130.000	FICA Liability - Social Security	Current Liabilities	(4,961)	
BS35	20135.000	FICA W/H - Social Security	Current Liabilities	(4,961)	
BS35	20140.000	FICA Liability - Medicare	Current Liabilities	(1,160)	
BS35	20145.000	FICA W/H - Medicare	Current Liabilities	(1,160)	
BS35	21000.000	Unemployment Liability	Current Liabilities	(5,782)	(29,220)
BS36	20250.000	Accrued State Provider Tax	Current Liabilities	(8,370)	(8,370)
BS37	21500.000	Advance Billing	Current Liabilities	0	
BS37	21510.000	Resident Refunds	Current Liabilities	0	
BS37	21530.000	Resident Trust	Current Liabilities	(4,364)	(4,364)
BS40	25100.000	Notes Payable - Gershman Mortgage	Long Term Liabilities	(5,928,355)	(5,928,355)
BS47	30100.000	Capital Investment	Equity	(1,322,373)	
BS47	30750.000	Prior Period Adjustment	Equity	52,383	
BS47	30800.000	Retained Earnings	Equity	3,789,414	2,519,424

TOTAL EXPENSES	0	0
NET (INCOME) LOSS		(499,592)