

Facility Name & ID Number Walnut Grove Village

0050468 Report Period Beginning: 01/01/10 Ending: 12/31/10

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 06/02/10

	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	99	Skilled (SNF)	123	41,247	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	24	Sheltered Care (SC)		3,648	5
6		ICF/DD 16 or Less			6
7	123	TOTALS	123	44,895	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	14,064	13,161	6,559	33,784	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,064	13,161	6,559	33,784	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.25%

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)
N/A

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 Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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

I. On what date did you start providing long term care at this location?
Date started 08/01/09

J. Was the facility purchased or leased after January 1, 1978?
YES Date 08/01/09 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 24 and days of care provided 6,559

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/10 Fiscal Year: 12/31/10

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

Walnut Grove Village
Provider # 0050468
FYE: 12/31/10

PG2A

Calculation of Available Bed Days:

<u>Bed Description</u>	<u># of Beds</u>	<u># of Days</u>	<u>Available Bed Days</u>
Skilled SNF	99	365	36,135
Skilled SNF	24	213	5,112 (a)
Total - Skilled SNF	<u>123</u>		<u>41,247</u>
Sheltered Care	<u>24</u>	152	<u>3,648 (a)</u>

(a) - Sheltered Care beds became Skilled SNF beds effective 06/02/10. Refer to WP 2.2B (CW)

See Accountants' Compilation Report

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/10 Ending: 12/31/10

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	169,173	47,911	10,056	227,140		227,140		227,140		1
2	Food Purchase		164,630		164,630		164,630	(605)	164,025		2
3	Housekeeping	135,567	38,311	2,324	176,202		176,202		176,202		3
4	Laundry	57,232	9,650		66,882		66,882		66,882		4
5	Heat and Other Utilities			114,454	114,454		114,454	3,289	117,743		5
6	Maintenance	59,273	24,015	104,192	187,480		187,480	305	187,785		6
7	Other (specify):*										7
8	TOTAL General Services	421,245	284,517	231,026	936,788		936,788	2,989	939,777		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	2,014,137	149,877	5,960	2,169,974		2,169,974		2,169,974		10
10a	Therapy		1,727	640,603	642,330		642,330		642,330		10a
11	Activities	59,350	3,679	1,555	64,584		64,584		64,584		11
12	Social Services	78,788			78,788		78,788		78,788		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,152,275	155,283	666,118	2,973,676		2,973,676		2,973,676		16
	C. General Administration										
17	Administrative	78,952		357,979	436,931		436,931	(357,979)	78,952		17
18	Directors Fees										18
19	Professional Services			62,348	62,348		62,348	(18,791)	43,557		19
20	Dues, Fees, Subscriptions & Promotions			4,419	4,419		4,419	3,686	8,105		20
21	Clerical & General Office Expenses	91,730	28,897	24,705	145,332		145,332	215,558	360,890		21
22	Employee Benefits & Payroll Taxes			421,160	421,160		421,160		421,160		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,655	4,655		4,655	3,927	8,582		24
25	Other Admin. Staff Transportation			54,542	54,542		54,542	(29,043)	25,499		25
26	Insurance-Prop.Liab.Malpractice			75,329	75,329		75,329	1,354	76,683		26
27	Other (specify):* HO Alloc - Benefits							34,494	34,494		27
28	TOTAL General Administration	170,682	28,897	1,005,137	1,204,716		1,204,716	(146,794)	1,057,922		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,744,202	468,697	1,902,281	5,115,180		5,115,180	(143,805)	4,971,375		29

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Walnut Grove Village

#0050468

Report Period Beginning:

01/01/10

Ending:

12/31/10

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			19,177	19,177		19,177	5,642	24,819			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			64	64		64	799	863			32
33	Real Estate Taxes			135,286	135,286		135,286	(12,851)	122,435			33
34	Rent-Facility & Grounds			769,998	769,998		769,998		769,998			34
35	Rent-Equipment & Vehicles			20,880	20,880		20,880	12,190	33,070			35
36	Other (specify):*											36
37	TOTAL Ownership			945,405	945,405		945,405	5,780	951,185			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		245,562		245,562		245,562		245,562			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			70,088	70,088		70,088		70,088			42
43	Other (specify):* Non-Allowable Cos			147,060	147,060		147,060	(147,060)				43
44	TOTAL Special Cost Centers		245,562	217,148	462,710		462,710	(147,060)	315,650			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,744,202	714,259	3,064,834	6,523,295		6,523,295	(285,085)	6,238,210			45

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

SEE ACCOUNTANTS' COMPILATION REPORT

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	(30)	2		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	2,048	30		9
10	Interest and Other Investment Income	(16)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				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 See Pg 5A	(229,884)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (227,882)		\$	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)	(57,203)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (57,203)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (285,085)		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.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					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	

SEE ACCOUNTANTS' COMPILATION REPORT

Walnut Grove Village

ID# 0050468

Report Period Beginning: 01/01/10

Ending: 12/31/10

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Business Meals	\$ (2,205)	43	1
2	Advertising	(3,094)	43	2
3	Radiology	(11,100)	43	3
4	Laboratory	(17,844)	43	4
5	Marketing/Sales	(295)	43	5
6	Promotional Advertising	(6,804)	43	6
7	Marketing/Sales - Other	(9,181)	43	7
8	Penalties/Fines	(3,211)	43	8
9	Other Bad Debts	(88,673)	43	9
10	Television	(5,353)	43	10
11	Personal Property Taxes	700	43	11
12	Nonallowable HO Costs	(9,589)	43	12
13	Nonallowable Legal Costs	(25,000)	19	13
14	Allowable Legal Costs	831	19	14
15	Vending Machine Revenue	(575)	2	15
16	Nonallowable HO Legal	(1,797)	19	16
17	Capitalize Repairs Expenses	(4,800)	6	17
18	Adj Real Estate Taxes	(12,851)	33	18
19	Nonallowable Travel	(29,043)	25	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	(229,884)		49

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<u>Dominion Management Group, LLC</u>		<u>Mountain Ridge Wellness Center</u>	<u>North Carolina</u>	<u>Coventry Cottages</u>	<u>Sterling, IL</u>	<u>Asst. Living</u>
<u>- Steve Womack</u>	<u>99</u>	<u>Clemmons Nursing & Rehab</u>	<u>North Carolina</u>	<u>Walnut Grove Cottage</u>	<u>Morris</u>	<u>Asst. Living</u>
<u>- Barbara Womack</u>	<u>1</u>	<u>Windsor Care Center</u>	<u>Kentucky</u>			
		<u>Blounstown Health & Rehab</u>	<u>Florida</u>			
		<u>Coventry Living Center</u>	<u>Sterling, IL</u>			

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	17 <u>Management Fees</u>	\$ <u>357,979</u>	<u>Dominion Management Group LLC</u>		\$	<u>(357,979)</u>	1
2	V	21 <u>Salaries/Wages</u>		<u>Dominion Management Group LLC</u>		<u>197,490</u>	<u>197,490</u>	2
3	V	22 <u>Employee Benefits</u>		<u>Dominion Management Group LLC</u>		<u>34,494</u>	<u>34,494</u>	3
4	V	21 <u>Clerical/General-Other</u>		<u>Dominion Management Group LLC</u>		<u>13,640</u>	<u>13,640</u>	4
5	V	19 <u>Professional Services</u>		<u>Dominion Management Group LLC</u>		<u>893</u>	<u>893</u>	5
6	V	19 <u>Legal</u>		<u>Dominion Management Group LLC</u>		<u>6,282</u>	<u>6,282</u>	6
7	V	20 <u>Dues/Subs/Licenses</u>		<u>Dominion Management Group LLC</u>		<u>3,686</u>	<u>3,686</u>	7
8	V	43 <u>Other Expenses</u>		<u>Dominion Management Group LLC</u>		<u>9,589</u>	<u>9,589</u>	8
9	V	24 <u>Travel/Seminar</u>		<u>Dominion Management Group LLC</u>		<u>3,927</u>	<u>3,927</u>	9
10	V	21 <u>Office/Other Supplies</u>		<u>Dominion Management Group LLC</u>		<u>4,428</u>	<u>4,428</u>	10
11	V	32 <u>Interest</u>		<u>Dominion Management Group LLC</u>		<u>815</u>	<u>815</u>	11
12	V	26 <u>Insurance</u>		<u>Dominion Management Group LLC</u>		<u>1,354</u>	<u>1,354</u>	12
13	V	6 <u>Maintenance Supplies</u>		<u>Dominion Management Group LLC</u>		<u>2,895</u>	<u>2,895</u>	13
14	Total		\$ <u>357,979</u>			\$ <u>279,493</u>	\$ * <u>(78,486)</u>	14

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

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6 Maintenance Repairs & Other	\$	Dominion Management Group LLC		\$ 2,210	\$ 2,210	15
16	V	35 Rent		Dominion Management Group LLC		12,190	12,190	16
17	V	30 Depreciation		Dominion Management Group LLC		3,594	3,594	17
18	V	5 Utilities		Dominion Management Group LLC		3,289	3,289	18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							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		\$			\$ 21,283	\$ * 21,283	39

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

Facility Name & ID Number

Walnut Grove Village

#

0050468

Report Period Beginning:

01/01/10

Ending:

12/31/10

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Steve Womack	Owner	Administrative	99.00		1	2.00	N/A	\$ N/A	N/A	1
2	Barbara Womack	Owner	Administrative	1.00		1	2.00	N/A	N/A	N/A	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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Walnut Grove Village

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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

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

Name of Related Organization Dominion Management Group, LLC
 Street Address 1978 8th Avenue NW
 City / State / Zip Code Hickory, NC 28601
 Phone Number (828) 381-4923
 Fax Number (828) 322-9598

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	21	Salaries/Wages	Patient Days	209,521	6	\$ 1,222,620	\$ 1,222,620	33,844	\$ 197,490	1
2	22	Employee Benefits	Patient Days	209,521	6	213,546	0	33,844	34,494	2
3	21	Clerical/General-Other	Patient Days	209,521	6	84,445	0	33,844	13,640	3
4	19	Professional Services	Patient Days	209,521	6	5,526	0	33,844	893	4
5	19	Legal	Patient Days	209,521	6	38,893	0	33,844	6,282	5
6	20	Dues/Subs/Licenses	Patient Days	209,521	6	22,820	0	33,844	3,686	6
7	43	Other Expenses	Patient Days	209,521	6	59,365	0	33,844	9,589	7
8	24	Travel/Seminar	Patient Days	209,521	6	24,311	0	33,844	3,927	8
9	21	Office/Other Supplies	Patient Days	209,521	6	27,415	0	33,844	4,428	9
10	32	Interest	Patient Days	209,521	6	5,046	0	33,844	815	10
11	26	Insurance	Patient Days	209,521	6	8,384	0	33,844	1,354	11
12	6	Maintenance Supplies	Patient Days	209,521	6	17,925	0	33,844	2,895	12
13	6	Maintenance Repairs & Other	Patient Days	209,521	6	13,681	0	33,844	2,210	13
14	35	Rent	Patient Days	209,521	6	75,468	0	33,844	12,190	14
15	30	Depreciation	Patient Days	209,521	6	22,251	0	33,844	3,594	15
16	5	Utilities	Patient Days	209,521	6	20,360	0	33,844	3,289	16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 1,862,056	\$ 1,222,620		\$ 300,776	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number

Walnut Grove Village

0050468

Report Period Beginning:

01/01/10

Ending:

12/31/10

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10										
										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	N/A - No long term debt									1									
2										2									
3										3									
4										4									
5										5									
Working Capital																			
6	N/A - No working capital loans									6									
7										7									
8										8									
9	TOTAL Facility Related					\$	\$		\$	9									
B. Non-Facility Related*																			
10	N/A									10									
11						Other Interest				64 11									
12						HO Interest Allocation				815 12									
13						Income Offset				(16) 13									
14	TOTAL Non-Facility Related					\$	\$		\$	863 14									
15	TOTALS (line 9+line14)					\$	\$		\$	863 15									

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

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

** 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 2009 report.			\$	205,532	1
		1st year of operations, no PY accrual			
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.)	2009		\$	122,435	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(83,097)	3
4. Real Estate Tax accrual used for 2010 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	205,532	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.			\$	122,435	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2005	_____		8	
	2006	_____		9	
	2007	_____		10	
	2008	_____		11	
	2009	122,435		12	
Calculation for CY accrual not available					
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2009	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Walnut Grove Village

0050468 Report Period Beginning:

01/01/10 Ending:

12/31/10

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 46,744 B. General Construction Type: Exterior Brick Frame Wood 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).
30 Cottages - Cost not included in cost report

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

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

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1			<u>N/A</u>	\$	1
2					2
3	TOTALS			\$	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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				\$	\$		\$	\$	\$
5									
6									
7									
8									
Improvement Type**									
9									
10	Focus Fire		2009	6,096	1,219	5	1,219		1,829
11	Flooring		2009	3,774	755	5	755		1,132
12	Landscaping-Lava Rock		2009	6,723	672	10	672		1,008
13	Carpet		2009	3,183	636	5	637	1	955
14									
15	New Wing Construction		2010	20,958	1,223	10	1,048	(175)	1,048
16	New Wing Construction		2010	(1,115)	(56)	10	(56)		(56)
17	New Wing Construction		2010	1,010	51	10	51		51
18	Emcor Repair		2010	13,502	563	10	675	112	675
19	Fox Valley Fire		2010	15,648	391	10	782	391	782
20	Hot Water Replacement		2010	4,800		10	240	240	240
21									
22	Provider Adjustment - Adj PY Depreciation				(606)			606	
23									
24	Home Office Depreciation Allocation						3,594	3,594	
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Walnut Grove Village

0050468

Report Period Beginning:

01/01/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

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

	1	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 74,579	\$ 4,848		\$ 9,617	\$ 4,769	\$ 7,664	70

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Walnut Grove Village

0050468

Report Period Beginning:

01/01/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 55,959	\$ 13,255	\$ 13,255	\$	2-10	\$ 19,883	71
72	Current Year Purchases	42,647	1,074	1,947	873	10-20	1,947	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 98,606	\$ 14,329	\$ 15,202	\$ 873		\$ 21,830	75

D. Vehicle Depreciation (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	N/A			\$	\$	\$	\$		\$	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)	\$ 173,185	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 19,177	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 24,819	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 5,642	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 29,494	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Wakefield Communities-Morris LLC

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>123</u>	<u>08/01/09</u>	\$ <u>769,998</u>			3
4	Additions						4
5							5
6							6
7	TOTAL	123		\$ 769,998			7

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

This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A

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

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: \$ 33,070 Description: Various equipment rental & Home Office rent expense allocation (\$12,190) - See Sch 14A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>N/A</u>		\$ _____	\$ _____	17
18					18
19					19
20					20
21	TOTAL		\$ _____	\$ _____	21

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. _____ /2011 \$ _____

13. _____ /2012 \$ _____

14. _____ /2013 \$ _____

* 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.

Walnut Grove Village
Provider # 0050468
FYE: 12/31/10

Sch 14A

Summary of Equipment Rent:

<u>Acct. #</u>	<u>Account Description</u>	<u>Balance</u>
710620	Equipment Rental - Maintenance	7,986
730620	Equipment Rental - Admin	(2,770)
911620	Equipment Rental - Nursing	10,206
912620	Equipment Rental - Dietary	783
912775	Equipment Rental - Dietary	536
925620	Equipment Rental - Other	2,961
930190	Other Rent/Lease Expense	<u>1,178</u>
	Subtotal	20,880
	Allocation from Home Office	12,190
	Total	<u><u>33,070</u></u>

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>It is the policy of this facility to only hire certified nurses aides. If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</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.
- SEE ACCOUNTANTS' COMPILATION REPORT**

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	10a(2) &(3)	hrs	\$	3,585	\$ 258,117	\$ 802	3,585	\$ 258,919	1
2	Licensed Speech and Language Development Therapist	10a(2) &(3)	hrs		1,056	76,059	9	1,056	76,068	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a(2) &(3)	hrs		4,256	306,427	916	4,256	307,343	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				245,562		245,562	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			\$	8,897	\$ 640,603	\$ 247,289	8,897	\$ 887,892	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.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Walnut Grove Village# 0050468Report Period Beginning: 01/01/10Ending: 12/31/10

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 245,176	\$ 245,176	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>(297,715)</u>)	400,439	400,439	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	6,963	6,963	7
8	Accounts Receivable (owners or related parties)	411,832	411,832	8
9	Other(specify): <u>Other Rec - See Sch 17A</u>	703,908	703,908	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,768,318	\$ 1,768,318	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	69,779	74,579	15
16	Equipment, at Historical Cost	98,606	98,606	16
17	Accumulated Depreciation (book methods)	(23,881)	(29,494)	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)	\$ 144,504	\$ 143,691	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,912,822	\$ 1,912,009	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 665,271	\$ 665,271	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	23,415	23,415	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	339,699	339,699	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,893	9,893	31
32	Accrued Real Estate Taxes(Sch.IX-B)	205,532	205,532	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)	\$ 1,243,810	\$ 1,243,810	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Lease Payable</u>	858,240	858,240	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 858,240	\$ 858,240	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,102,050	\$ 2,102,050	46
47	TOTAL EQUITY(page 18, line 24)	\$ (189,228)	\$ (190,041)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,912,822	\$ 1,912,009	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

Walnut Grove Village
Provider # 0050468
FYE: 12/31/10

Sch 17A

Detail of Other Receivables - Line #9:

<u>Acct. #</u>	<u>Account Description</u>	<u>Operating</u>	<u>After Consolidation</u>
37000	Suspense	383,715	383,715
153000	Real Estate Tax Escrow	133,833	133,833
153500	Capital Improvement Escrow	88,527	88,527
161000	Resident Trust Cash	23,415	23,415
261000	Deposits - Utilities	26,646	26,646
313100	W/H-Group Insurance	47,772	47,772
	Totals	<u>703,908</u>	<u>703,908</u>

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (540,441)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (540,441)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	351,211	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) Rounding	2	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 351,213	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)	\$ (189,228)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Walnut Grove Village# 0050468Report Period Beginning: 01/01/10Ending: 12/31/10

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	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,038,264	1
2	Discounts and Allowances for all Levels	(823,105)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,215,159	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,085,088	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,085,088	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	30	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	505,101	17
18	Sale of Supplies to Non-Patients	5,243	18
19	Laboratory	26,612	19
20	Radiology and X-Ray	22,455	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 559,441	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	16	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 16	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	<u>Other Revenue - See Sch 19A</u>	14,802	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 14,802	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,874,506	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	936,788	31
32	Health Care	2,973,676	32
33	General Administration	1,204,716	33
B. Capital Expense			
34	Ownership	945,405	34
C. Ancillary Expense			
35	Special Cost Centers	392,622	35
36	Provider Participation Fee	70,088	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,523,295	40
41	Income before Income Taxes (line 30 minus line 40)**	351,211	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 351,211	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.
Tax return prepared on cash basis

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

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

Walnut Grove Village
Provider # 0050468
FYE: 12/31/10

Sch 19A

Summary of Other Revenue:

<u>Acct. #</u>	<u>Account Description</u>	<u>Balance</u>
613300	Transportation - Private	30
613775	Transp-Managed Care-B Fidelis	2,465
690050	Vending Machine Revenue	575
690900	Other Revenue	11,732
	Total Other Revenue	<u>14,802</u>

Facility Name & ID Number **Walnut Grove Village**

0050468

Report Period Beginning:

01/01/10

Ending:

12/31/10

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	1,662	1,662	\$ 59,169	\$ 35.60	1
2	Assistant Director of Nursing	2,080	2,080	56,666	27.24	2
3	Registered Nurses	21,321	21,321	535,936	25.14	3
4	Licensed Practical Nurses	19,308	19,308	429,052	22.22	4
5	CNAs & Orderlies	83,064	83,064	859,545	10.35	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,968	5,968	59,350	9.94	10
11	Social Service Workers	3,763	3,763	78,788	20.94	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	19,439	19,439	169,173	8.70	15
16	Dishwashers					16
17	Maintenance Workers	4,454	4,454	59,273	13.31	17
18	Housekeepers	14,116	14,116	135,567	9.60	18
19	Laundry	6,104	6,104	57,232	9.38	19
20	Administrator	2,301	2,301	78,952	34.31	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,689	8,689	91,730	10.56	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	2,100	2,100	22,995	10.95	31
32	Other Health Care MDS Coordinator	2,080	2,080	50,774	24.41	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	196,449	196,449	\$ 2,744,202 *	\$ 13.97	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	200	\$ 9,905	1(3)	35
36	Medical Director	Monthly	18,000	9(3)	36
37	Medical Records Consultant	Flat Rate	2,620	10(3)	37
38	Nurse Consultant	3	288	10(3)	38
39	Pharmacist Consultant	Flat Rate	3,052	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	16	880	11(3)	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	219	\$ 34,745		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Walnut Grove Village

0050468

Report Period Beginning: 01/01/10

Ending: 12/31/10

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	
Carolyn Progress	Administrator		\$ 78,952	Workers' Compensation Insurance	\$ 107,799	IDPH License Fee	\$ 589	
				Unemployment Compensation Insurance		Advertising: Employee Recruitment		
				FICA Taxes	268,824	Health Care Worker Background Check		
				Employee Health Insurance	35,079	(Indicate # of checks performed _____)		
				Employee Meals	3,898	Patient Background Checks		
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses	3,524	
				Employee Life Insurance	1,641	Miscellaneous Dues	306	
				Other Employee Benefits	3,919	Allocated from Home Office	3,686	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 78,952					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Description			Amount		\$ 421,160	Less: Public Relations Expense	()	
Management Fees - Eliminated in Col #7			\$ 357,979			Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 357,979	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description	Line #	Amount	Description	Amount
Vendor/Payee	Type		Amount					
See PG21A			\$ 62,348	N/A			Out-of-State Travel	\$
							In-State Travel	
							Seminar Expense	8,582
							(see attached schedule)	
							Entertainment Expense	()
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 62,348	TOTAL			(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 8,582

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Walnut Grove Village
Ending: 12/31/10

PG 21 Detail - Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>
Brian LaLonde, CPA	Accounting	1,250
Dominion Mgmt Group	Legal	1,233
Rec Lgal Fees for Morris SNF	Legal	25,000
MDI Achieve	Data Processing	9,119
Dominion Mgmt Group	Data Processing	371
COMS Interactive, LLC	Data Processing	3,000
Merchant Services	Data Processing	295
ADP, Inc	Payroll Processing	1,481
Dominion Mgmt Group	Payroll Processing	150
Paylocity	Payroll Processing	19,629
MRPO	Peer Review	820
Line #19 Column 3 Total		<u>62,348</u>
Less: Nonallowable Legal Fees		(25,000)
Plus: Supported Legal Expenses		831
Plus: Allocation of Home Office Legal		6,282
Plus: Allocation of Home Office Professional Fees		893
Less: Nonallowable Home Office Legal Fees		<u>(1,797)</u>
Line #19 Column 8 Total		<u><u>43,557</u></u>

See Accountant's Compilation Report

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

(See instructions.)

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

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Walnut Grove Village# 0050468Report Period Beginning: 01/01/10Ending: 12/31/10**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. N/A
- (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? 10-20 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 24,285 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. 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 No If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 70,088
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. \$ 3,898 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 30
- (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? N/A
- d. Have vehicle usage logs been maintained? Adequate records have been maintained.
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out 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.

SEE ACCOUNTANTS' COMPILATION REPORT