		FOR BHF USE					

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2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0021428

Facility Name: Walker Nursing Home

Address: 530 East Beardstown Street (Number) Virginia (City) 62691 (Zip Code)

County: Cass

Telephone Number: (217) 452-3218 **Fax #** (217) 452-7746

HFS ID Number:

Date of Initial License for Current Owners: 01/01/1955

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Michael W. Martin **Telephone Number:** (217) 258-8888
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/01/10 to 09/30/11 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) SEE ACCOUNTANTS' PREPARATION REPORT (Date)
(Print Name and Title)
(Firm Name & Address) McGladrey & Pullen, LLP, 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847) 517-7067

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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 N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	71	Skilled (SNF)	71	25,915	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	71	TOTALS	71	25,915	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	89	5,041	1,978	7,108	8
9	SNF/PED					9
10	ICF	7,935			7,935	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	8,024	5,041	1,978	15,043	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.05%

D. How many bed-hold days during this year were paid by the Department?
None (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 [X] 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 [X]

I. On what date did you start providing long term care at this location?
Date started 01/01/55

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 71 and days of care provided 1,978

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 09/30/11 Fiscal Year: 09/30/11

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	119,524	132	5,376	125,032		125,032		125,032			1
2	Food Purchase		135,432		135,432		135,432	(537)	134,895			2
3	Housekeeping	49,742	1,222		50,964		50,964		50,964			3
4	Laundry	48,559	484		49,043		49,043		49,043			4
5	Heat and Other Utilities			70,908	70,908		70,908		70,908			5
6	Maintenance	36,856	11,144	36,845	84,845		84,845	3,962	88,807			6
7	Other (specify):*											7
8	TOTAL General Services	254,681	148,414	113,129	516,224		516,224	3,425	519,649			8
	B. Health Care and Programs											
9	Medical Director							9,800	9,800			9
10	Nursing and Medical Records	769,332	44,059	8,867	822,258		822,258		822,258			10
10a	Therapy			388,654	388,654		388,654		388,654			10a
11	Activities	20,755	4,229	5,100	30,084		30,084		30,084			11
12	Social Services	34,069			34,069		34,069		34,069			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	824,156	48,288	402,621	1,275,065		1,275,065	9,800	1,284,865			16
	C. General Administration											
17	Administrative	106,049			106,049		106,049		106,049			17
18	Directors Fees											18
19	Professional Services			59,249	59,249		59,249	(15,884)	43,365			19
20	Dues, Fees, Subscriptions & Promotions			8,526	8,526		8,526		8,526			20
21	Clerical & General Office Expenses	43,245	13,364	20,659	77,268		77,268	1,967	79,235			21
22	Employee Benefits & Payroll Taxes			168,847	168,847		168,847	537	169,384			22
23	Inservice Training & Education							330	330			23
24	Travel and Seminar			2,658	2,658		2,658	(365)	2,293			24
25	Other Admin. Staff Transportation			8,205	8,205		8,205		8,205			25
26	Insurance-Prop.Liab.Malpractice			33,488	33,488		33,488		33,488			26
27	Other (specify):*											27
28	TOTAL General Administration	149,294	13,364	301,632	464,290		464,290	(13,415)	450,875			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,228,131	210,066	817,382	2,255,579		2,255,579	(190)	2,255,389			29

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

SEE ACCOUNTANTS' PREPARATION 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 Walker Nursing Home #0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			42,201	42,201		42,201	7,324	49,525			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			179	179		179	(179)				32
33	Real Estate Taxes			23,518	23,518		23,518		23,518			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			3,355	3,355		3,355	261	3,616			35
36	Other (specify):*											36
37	**TOTAL Ownership**			69,253	69,253		69,253	7,406	76,659			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		57,985	10,355	68,340		68,340	(8,365)	59,975			39
40	Barber and Beauty Shops			8	8		8		8			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			38,873	38,873		38,873		38,873			42
43	Other (specify):* **Non-Allow Costs**			57,624	57,624		57,624	(57,624)				43
44	**TOTAL Special Cost Centers**		57,985	106,860	164,845		164,845	(65,989)	98,856			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,228,131	268,051	993,495	2,489,677		2,489,677	(58,773)	2,430,904			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	7,324	30		9
10	Interest and Other Investment Income	(179)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(394)	43		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	(75)	19		18
19	Entertainment	(712)	43		19
20	Contributions	(705)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(14,339)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(17,561)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(3,000)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Pg 5A	(29,132)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (58,773)		$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 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)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (58,773)		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 Yes	2 No	3 Amount	4 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

SEE ACCOUNTANTS' PREPARATION REPORT

Walker Nursing Home

ID# 0021428

Report Period Beginning: 10/01/10

Ending: 09/30/11

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Medicare Services	$ (2,351)	43	1
2	Labs - Medicare	(7,493)	43	2
3	X-Rays Medicare	(7,309)	43	3
4	Medical Supplies - Medicare	(17,232)	43	4
5	Clothing Residents	(85)	43	5
6	Repairs & Maintenance- Other	10,918	6	6
7	Clerical & General Office - Other	2,228	21	7
8	Non-Deductible Expenses	(782)	43	8
9	Reclass from Repairs & Maintencance	(7,026)	6	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**	(29,132)		49

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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
George M. White	50	N/A		N/A		
Mary Ann White	50	N/A		N/A		

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 [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V				N/A				2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ * 0	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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	
						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	Mary Ann White	President	Co-Administrator	50.00	0	16	40.00	Salary	$ 16,800	17(1)	1
2			Office Manager			24	60.00	Salary	25,200	21(1)	2
3											3
4	George W. White	Vice President	Co-Administrator	50.00	0	18	45.00	Salary	18,900	17(1)	4
5			Maintenance			22	55.00	Salary	23,100	6(1)	5
6											6
7	Bryan White	None	Asst. Admin	0.00	0	32	80.00	Salary	35,220	17(1)	7
8			Clerical			8	20.00	Salary	8,805	21(1)	8
9											9
10	Rachel White	None	Asst. Admin	0.00	0	26	80.00	Salary	35,129	17(1)	10
11			Clerical			6	20.00	Salary	8,782	21(1)	11
12											12
13								TOTAL	$ 171,936		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' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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 [X]

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

Name of Related Organization N/A
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	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						$	$		$	1
2										2
3				N/A						3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	N/A						$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	N/A											6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10							Miscellanous Int Exp-IL Dept of Emp Security				179	10
11							Disallow nonallowable interest expense				(179)	11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	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' PREPARATION REPORT

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

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**		$ 21,705	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.)	2010	$ 25,723	2
3. Under or (over) accrual (line 2 minus line 1).		$ 4,018	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 19,500	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.		$ 23,518	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2006	25,764	8
	2007	24,768	9
	2008	25,316	10
	2009	24,550	11
	2010	25,723	12

2011 Tax Accrual = 25,723 X (9/12) = 19,292. Use 19,500
(Accrual based on 9/12 of current real estate tax bill.)

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2010	$	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' PREPARATION REPORT

2010 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Walker Nursing Home COUNTY Cass

FACILITY IDPH LICENSE NUMBER 0021428

CONTACT PERSON REGARDING THIS REPORT Jeff Swanberg

TELEPHONE (217) 789-7700 FAX #: (217) 753-1654

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2010 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 2010.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	09-033-009-00	Lot	$ 554.94	$ 554.94
2.	11-052-009-00	Lot	$ 470.44	$ 470.44
3.	11-087-007-00	Lot	$ 24,697.94	$ 24,697.94
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 25,723.32	$ 25,723.32

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 X NO

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

C. **Tax Bills**

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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.

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 23,040 B. General Construction Type: Exterior Brick Frame Wood and Steel Number of Stories 1

C. Does the Operating Entity? [X] (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? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (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).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] 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:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	22,176	1955	$ 11,000	1
2	Resident Care	9,504	1981	23,604	2
3	TOTALS	31,680		$ 34,604	3

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	20		1972	1972	$ 130,523	$	30	$	$	$ 130,523	4
5	30		1977	1977	363,607		30			363,607	5
6	5		1981	1981	79,226		30	707	707	79,226	6
7	16		1985	1985	399,782		30	13,326	13,326	346,472	7
8											8
	Improvement Type**										
9	Leasehold Improvement			1974	900		Various			900	9
10	Leasehold Improvement			1975	200		Various			200	10
11	Leasehold Improvement			1977	2,889		Various			2,889	11
12	Leasehold Improvement			1982	552		Various			552	12
13	Leasehold Improvement			1983	533		Various			533	13
14	Leasehold Improvement			1984	11,510		Various			11,510	14
15	Leasehold Improvement			1985	70,113		Various			70,133	15
16	Leasehold Improvement			1986	7,764	16	Various	204	188	6,849	16
17	Leasehold Improvement			1988	2,015	64	Various	66	2	1,535	17
18	Leasehold Improvement			1990	2,480		Various			2,480	18
19	Leasehold Improvement			1991	23,204	684	Various	781	97	15,701	19
20	Leasehold Improvement			1992	45,806	1455	Various	1,504	49	29,790	20
21	Leasehold Improvement			1993	11,951	364	Various	374	10	6,796	21
22	Leasehold Improvement			1995	4,939	62	Various	62		4,728	22
23	Leasehold Improvement			1996	6,289		Various			6,289	23
24	Leasehold Improvement			1997	63,654	2,132	Various	2,132		30,437	24
25	Leasehold Improvement			1998	45,605	1,169	Various	1,144	(25)	14,943	25
26	Leasehold Improvement			1999	2,066	53	Various	53		660	26
27	Leasehold Improvement			2000	4,528	116	10	226	110	4,528	27
28											28
29	Shower faucets			2000	1,550	40	10	77	37	1,550	29
30	Door locks			2001	1,500		10	150	150	1,425	30
31	Water heater			2002	4,283	116	10	428	312	3,782	31
32	New roof			2004	28,437	729	39	711	(18)	5,332	32
33	Flooring			2005	5,323	136	39	136		844	33
34	Tiling in Showers			2005	1,062	27	39	27		163	34
35	Sprinkler			2006	860	22	39	12	(10)	72	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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Fire alarm system	2007	$ 42,256	$ 1,084	40	$ 1,057	$ (27)	$ 4,893	37
38	Water line	2007	7,175	184	40	179	(5)	806	38
39	Concrete work for entrance and walkways	2007	64,272		20	1,606	1,606	8,031	39
40	Parking lot blacktop & striping	2007	33,585		20	1,680	1,680	7,560	40
41	Manor landscaping improvements	2007	10,560		20	525	525	2,364	41
42	Roof repairs	2006	3,250		20	163	163	753	42
43									43
44	Toilets & installation	2008	15,426	2,698	20	771	(1,927)	2,699	44
45	New railings	2008	6,315	162	20	316	154	1,106	45
46	Iron fence	2008	4,895	419	20	245	(174)	857	46
47	Major landscaping	2008	11,721		20	586	586	2,051	47
48									48
49	Sewer cable machine	2009	2,899		10	290	290	725	49
50	Water heater	2009	5,998	154	40	150	(4)	375	50
51	Air conditioner-10 Ton	2009	9,995		40	250	250	625	51
52	6 Heating / cooling units	2009	3,356		10	336	336	840	52
53	Water heater	2009	5,140	132	40	128	(4)	320	53
54									54
55									55
56	Sprinkler System	2010	50,884	59	20	2,544	2,485	3,816	56
57	Nurse Call System	2010	48,241	4,824	20	2,412	(2,412)	3,618	57
58									58
59	Install Door Alarm System	2011	19,350	484	40	242	(242)	242	59
60	New Roof on Hall E	2011	31,927	732	40	399	(333)	399	60
61	Landscaping Improvements: Sods, Bushes & Water Ports	2011	2,670	52	20-40	62	10	62	61
62	Install New Furnance and Air Conditioner	2011	5,700	36	40	71	35	71	62
63	Install Dry Valve w/ Trim Sprinkler	2011	4,929	21	40	62	41	62	63
64	R/M Reclass: Heating/Cooling Parts Replacement & Repairs	2011	7,026		10	351	351	351	64
65									65
66	Unreconciled book depreciation			7,454			(7,454)		66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,720,721	$ 25,680		$ 36,545	$ 10,865	$ 1,187,075	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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	$ 147,642	$ 14,522	$ 11,535	$ (2,987)	3-40 Yrs.	$ 96,281	71
72	Current Year Purchases	28,898	1,999	1,445	(554)	10 Years	1,445	72
73	Fully Depreciated Assets	614,120					614,120	73
74								74
75	TOTALS	$ 790,660	$ 16,521	$ 12,980	$ (3,541)		$ 711,846	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	Resident Care	Handicap Bus	2002	$ 44,983	$	$	$	5	$ 44,983	76
77										77
78										78
79										79
80	TOTALS			$ 44,983	$	$	$		$ 44,983	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)	$ 2,590,968	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 42,201	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 49,525	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 7,324	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,943,904	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	N/A				87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93		N/A	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' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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:				$ N/A			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			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 .

9. Option to Buy: ☐ YES ☐ NO Terms: *

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.	/2012	$
13.	/2013	$
14.	/2014	$

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: $ 3,616 Description: See Attached Schedule 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			$ N/A	$	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Walker Nursing Home
Facility ID#: 0021428
FYE 9/30/11

Schedule 14A

XII. Rental Costs
Line 16 - Description

Ice Machine	1,260
Dishwasher	1,130
Copy Machine	413
Hardware/Supplies	526
Snow Blower	26
Total agreeing with P4, L35, C3	3,355
Add: Copy Machine Rental Costs from Reclass	261
Total agreeing with P4, L35, C8	3,616

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   [ ] YES
   [X] NO

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.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	L10A, C3	hrs	$	2,488	$ 179,166	$	2,488	$ 179,166	1
2	Licensed Speech and Language Development Therapist	L10A, C3	hrs		83	5,997		83	5,997	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A, C3	hrs		2,826	203,491		2,826	203,491	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39, C2	# of prescrpts				57,985		57,985	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): Other Medical Services	L39 C3				1,990			1,990	13
14	TOTAL			$	5,397	$ 390,644	$ 57,985	5,397	$ 448,629	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' PREPARATION REPORT

STATE OF ILLINOIS

Facility Name & ID Number Walker Nursing Home # 0021428 **Report Period Beginning:** 10/01/10 **Ending:** 09/30/11

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 09/30/11 (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	$ 21,751	$ 21,751	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance -0-)	564,984	564,984	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments	254,357	254,357	5
6	Prepaid Insurance			6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	103,467	103,467	8
9	Other(specify): See Schedule 17A	3,549	3,549	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 948,108	$ 948,108	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	2,024	2,024	12
13	Land	34,604	34,604	13
14	Buildings, at Historical Cost	1,006,459	973,138	14
15	Leasehold Improvements, at Historical Cost	608,514	747,583	15
16	Equipment, at Historical Cost	913,625	835,643	16
17	Accumulated Depreciation (book methods)	(1,952,393)	(1,943,904)	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): §444 Election Deposit	6,054	6,054	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 618,887	$ 655,142	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,566,995	$ 1,603,250	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 135,061	$ 135,061	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	39,662	39,662	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	19,500	19,500	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	17,154	17,154	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 211,377	$ 211,377	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				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 211,377	$ 211,377	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,355,618	$ 1,391,873	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,566,995	$ 1,603,250	48

SEE ACCOUNTANTS' PREPARATION REPORT

***(See instructions.)**

Walker Nursing Home
Facility ID#: 0021428
Year 9/30/2011 Schedule 17A

Line 9 - Other Current Assets

	Operating	After Consolidation
Income Tax Refund Receivable	279	279
Employee Advances	630	630
Advances - Other	2,640	2,640
	3,549	3,549

Line 36 - Other Current Liabilities

Christmas Club Withholding	11,110	11,110
State Unemployment Payable	2,838	2,838
Federal Unemployment Payable	206	206
State Income Tax Payable	3,000	3,000
	17,154	17,154

See Accountants' Preparation Report

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,150,743	1
2	Restatements (describe):		2
3	**Prior Period Adjustment**	(904)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,149,839	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	220,243	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	(14,464)	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)**	$ 205,779	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,355,618	24 *

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,710,958	1
2	Discounts and Allowances for all Levels	(3,511)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,707,447	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,473	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,473	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,709,920	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	516,224	31
32	Health Care	1,275,065	32
33	General Administration	464,290	33
	B. Capital Expense		
34	Ownership	69,253	34
	C. Ancillary Expense		
35	Special Cost Centers	125,972	35
36	Provider Participation Fee	38,873	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,489,677	40
41	**Income before Income Taxes (line 30 minus line 40)****	220,243	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 220,243	43

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? N/A If not, please attach a reconciliation.**
Facility files S-Corporation tax return

*** **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' PREPARATION REPORT**

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

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,801	2,923	$ 77,241	$ 26.43	1
2	Assistant Director of Nursing					2
3	Registered Nurses	2,702	2,787	64,835	23.26	3
4	Licensed Practical Nurses	15,443	15,881	300,561	18.93	4
5	CNAs & Orderlies	32,311	33,230	326,695	9.83	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,066	2,107	20,755	9.85	9
10	Activity Assistants					10
11	Social Service Workers	2,290	2,358	34,069	14.45	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,173	2,216	27,922	12.60	14
15	Cook Helpers/Assistants	10,498	10,868	91,602	8.43	15
16	Dishwashers					16
17	Maintenance Workers	2,567	2,642	36,856	13.95	17
18	Housekeepers	5,531	5,693	49,742	8.74	18
19	Laundry	5,264	5,418	48,559	8.96	19
20	Administrator	1,771	1,824	35,700	19.57	20
21	Assistant Administrator	3,448	3,551	70,349	19.81	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,113	2,175	43,245	19.88	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)	90,978	93,673	$ 1,228,131 *	$ 13.11	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	96	$ 5,376	1(3)	35
36	Medical Director	Monthly	9,800	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	5,100	11(3)	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	96	$ 20,276		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 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' PREPARATION REPORT

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

** See instructions.

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
George W. White	Co-Administrator	50	$ 18,900
Mary Ann White	Co-Administrator	50	16,800
Bryan White	Asst. Administrator	0	35,220
Rachel White	Asst. Administrator	0	35,129
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 106,049

B. Administrative - Other

Description	Amount
N/A	$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$

C. Professional Services

Vendor/Payee	Type	Amount
RSM/M&P	Accounting	$ 40,075
CSC	Legal Services	363
Cavanaugh & O'Hara	Legal Services	10,314
Kepner & Reiser	Legal Services	4,025
Wells Fargo	Financial Consulting	2,000
Central IL Security	Security Consultant	68
NHRMA Mutual	Payroll Auditing	859
James Bohan	Medical Director	1,400
Violation Processing Center	Fine	75
Cass County Council on Aging	Inspection	70
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $5,000, attach copy of invoices.)		$ 59,249

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 34,032
Unemployment Compensation Insurance	20,123
FICA Taxes	91,491
Employee Health Insurance	20,918
Employee Meals	537
Illinois Municipal Retirement Fund (IMRF)*	
Employee Medical Services	2,266
Other Employee Benefits	17
TOTAL (agree to Schedule V, line 22, col.8)	$ 169,384

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 3,980
Advertising: Employee Recruitment	3,097
Health Care Worker Background Check (Indicate # of checks performed 9)	252
Patient Background Checks 15	150
Illinois Nursing Home Admin. Assn.	300
Other Subscriptions & Licenses	747
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 8,526

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,293
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,293

**See instructions.

SEE ACCOUNTANTS' PREPARATION REPORT

Walker Nursing Home
FYE 9/30/11
Schedule 21A

Pg 21C - Professional Services

Professional Services per Page 19 Section C	59,249
Less : Disallowed Legal Expense	(14,339)
Less : Reclass to Line 9 for Medical Director	(1,400)
Less : Disallowed Fine	(75)
Less : Reclass to Line 6 for Inspection Fees	(70)
Total agreeing with P3, L19, C8	43,365

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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' PREPARATION REPORT

Facility Name & ID Number Walker Nursing Home # 0021428 Report Period Beginning: 10/01/10 Ending: 09/30/11

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. **IL Nursing Home Admin. Assn. - $300**

(3) Did the nursing home make political contributions or payments to a politica
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? **N/A**

(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? **5 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **0** 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 fo
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
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Departmen
during this cost report period. $ **38,873**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? **Yes-Pg 7** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' PREPARATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed tc
the Department, in addition to the daily rate, been properly classifiec
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 fo
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. $ **537** Has any meal income been offset against
related costs? **No** Indicate the amount. $ **N/A**

(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 fo
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? **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all othe
times when not in use? **No**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such
transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out
out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services
performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees