FOR BHF USE

LL1

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.

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

I. IDPH License ID Number: 0050468

Facility Name: Walnut Grove Village

Address: 1095 Twilight Drive (Number) Morris (City) 60450 (Zip Code)

County: Grundy

Telephone Number: (828) 381-4923 **Fax #** Faxes not accepted

HFS ID Number:

Date of Initial License for Current Owners: 08/01/09

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Amanda Springborn **Telephone Number:** (314) 925-3838
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 01/01/13 to 12/31/13 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) (Date)
(Print Name and Title)
(Firm Name & Address) McGladrey 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**

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	123	Skilled (SNF)	123	44,895	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	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: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	18,732	9,539	7,824	36,095	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	18,732	9,539	7,824	36,095	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.40%

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 [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 08/01/09

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 35 and days of care provided 6,197

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

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

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

Facility Name & ID Number Walnut Grove Village # 0050468 **Report Period Beginning:** 01/01/13 **Ending:** 12/31/13

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	206,045	27,451	15,127	248,623		248,623		248,623			1
2	Food Purchase		214,143		214,143		214,143	(3,409)	210,735			2
3	Housekeeping	138,521	27,648		166,169		166,169		166,169			3
4	Laundry	47,306	8,160		55,465		55,465		55,465			4
5	Heat and Other Utilities			89,153	89,153		89,153	3,484	92,637			5
6	Maintenance	68,144	29,582	118,288	216,015		216,015	(4,692)	211,323			6
7	Other (specify):*											7
8	**TOTAL General Services**	460,016	306,984	222,568	989,568		989,568	(4,617)	984,952			8
	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000		18,000			9
10	Nursing and Medical Records	2,528,956	183,388	23,452	2,735,796		2,735,796		2,735,796			10
10a	Therapy											10a
11	Activities	44,253	974	2,257	47,484		47,484		47,484			11
12	Social Services	43,679		5,386	49,065		49,065		49,065			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,616,888	184,361	49,094	2,850,344		2,850,344		2,850,344			16
	C. General Administration											
17	Administrative	63,229		380,268	443,497		443,497	(380,268)	63,229			17
18	Directors Fees											18
19	Professional Services			87,272	87,272		87,272	23,488	110,760			19
20	Dues, Fees, Subscriptions & Promotions			5,473	5,473		5,473	2,085	7,558			20
21	Clerical & General Office Expenses	135,282	39,910	29,008	204,200		204,200	306,036	510,236			21
22	Employee Benefits & Payroll Taxes			563,633	563,633		563,633	3,409	567,042			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,205	4,205		4,205	12,182	16,387			24
25	Other Admin. Staff Transportation			22,716	22,716		22,716		22,716			25
26	Insurance-Prop.Liab.Malpractice			132,320	132,320		132,320	2,215	134,535			26
27	Other (specify):* **HO Alloc - Benefits**							37,573	37,573			27
28	**TOTAL General Administration**	198,511	39,910	1,224,895	1,463,316		1,463,316	6,720	1,470,036			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	3,275,415	531,256	1,496,558	5,303,228		5,303,228	2,103	5,305,331			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Walnut Grove Village #0050468 **Report Period Beginning:** 01/01/13 **Ending:** 12/31/13

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			39,375	39,375		39,375	10,153	49,528			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							26,365	26,365			32
33	Real Estate Taxes			86,000	86,000		86,000		86,000			33
34	Rent-Facility & Grounds			652,000	652,000		652,000		652,000			34
35	Rent-Equipment & Vehicles			10,721	10,721		10,721	6,191	16,912			35
36	Other (specify):*											36
37	**TOTAL Ownership**			788,095	788,095		788,095	42,709	830,804			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		247,595	530,385	777,980		777,980		777,980			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			244,568	244,568		244,568		244,568			42
43	Other (specify):* **Non-Allowable Cos**			106,170	106,170		106,170	(106,170)	(0)			43
44	**TOTAL Special Cost Centers**		247,595	881,123	1,128,718		1,128,718	(106,170)	1,022,548			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	3,275,415	778,851	3,165,776	7,220,042		7,220,042	(61,358)	7,158,684			45

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

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	(5,378)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	7,082	30		9
10	Interest and Other Investment Income				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	(5,256)	43		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	(54,000)	43		24
25	Fund Raising, Advertising and Promotional	(16,307)	43		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 Page 5A	(39,645)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (113,504)		$	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)	52,146		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 52,146		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (61,358)		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

Walnut Grove Village

ID# 0050468

Report Period Beginning: 01/01/13

Ending: 12/31/13

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Radiology	$ (11,897)	43	1
2	Laboratory	(15,102)	43	2
3	Capitalize Repairs Expenses	(6,495)	6	3
4	Non allowable chamber dues	(385)	20	4
5	Other Revenue offset	(5,766)	21	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(39,645)		49

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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
Morris Sterling Holdings, LLC	100	Regency Care of Mountain Ridge	North Carolina	Coventry Cottages	Sterling, IL	Independent Liv.
		Regency Care of Clemmons	North Carolina	Walnut Grove Cottage	Morris	Independent Liv.
		Regency Care of Mount Sterling	Kentucky	N100LW, LLC	Hickory, NC	Airplane entity
		Regency Care of Blountstown	Florida	DMG Aero , LLC	Hickory, NC	Airplane entity
		Coventry Living Center	Sterling, IL	Regency Care Holding	Hickory, NC	Holding Co.
				SCK Assurance, LLC	Hickory, NC	Insurance Co.

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. [X] 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 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	5	Utilities	$	WW Healthcare Consultants, LLC		$ 3,484	$ 3,484	1
2	V	6	Maintenance & Repair - Other		WW Healthcare Consultants, LLC		1,803	1,803	2
3	V	17	Management Fees	380,268	WW Healthcare Consultants, LLC			(380,268)	3
4	V	19	Professional Services		WW Healthcare Consultants, LLC		5,037	5,037	4
5	V	20	Dues, Fees, Subs. & Promotions		WW Healthcare Consultants, LLC		801	801	5
6	V	21	Clerical/General-Other		WW Healthcare Consultants, LLC		77,081	77,081	6
7	V	21	Office/Other Supplies		WW Healthcare Consultants, LLC		8,775	8,775	7
8	V	21	Salaries/Wages		WW Healthcare Consultants, LLC		227,615	227,615	8
9	V	24	Travel/Seminar		WW Healthcare Consultants, LLC		12,182	12,182	9
10	V	26	Insurance		WW Healthcare Consultants, LLC		2,215	2,215	10
11	V	27	Employee Benefits		WW Healthcare Consultants, LLC		37,573	37,573	11
12	V	30	Depreciation		WW Healthcare Consultants, LLC		3,071	3,071	12
13	V	32	Interest		WW Healthcare Consultants, LLC		26,365	26,365	13
14	Total			$ 380,268			$ 406,002	$ * 25,734	14

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

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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. [X] 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 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)	
15	V	35	Rent	$	WW Healthcare Consultants, LLC		$ 6,191	$ 6,191	15
16	V	19	Legal		WW Healthcare Consultants, LLC		18,451	18,451	16
17	V	43	Other Costs		WW Healthcare Consultants, LLC		1,770	1,770	17
18	V								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			$			$ 26,412	$ * 26,412	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: 01/01/13 Ending: 12/31/13

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. [X] 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 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)	
15	V	26	Insurance	$ 122,001	SCK Assurance, LLC		$ 122,001	$	15
16	V								16
17	V								17
18	V								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			$ 122,001			$ 122,001	$ *	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: 01/01/13 Ending: 12/31/13

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	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3											3
4											4
5			Note : No owners received compensation from this facility.								5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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 [X] NO [ ]

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

Name of Related Organization: WW Healthcare Consultants, 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 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	5	Utilities	Patient Days	211,810	6	20,446		36,095	$ 3,484	1
2	6	Maintenance & Repair - Other	Patient Days	211,810	6	10,580		36,095	1,803	2
3	19	Professional Services	Patient Days	211,810	6	137,826		36,095	23,487	3
4	20	Dues, Fees, Subs. & Promotions	Patient Days	211,810	6	4,703		36,095	801	4
5	21	Clerical/General-Other	Patient Days	211,810	6	51,495		36,095	8,775	5
6	21	Office/Other Supplies	Patient Days	211,810	6	452,321		36,095	77,081	6
7	21	Salaries/Wages	Patient Days	211,810	6	1,335,677		36,095	227,616	7
8	24	Travel/Seminar	Patient Days	211,810	6	71,487		36,095	12,182	8
9	26	Insurance	Patient Days	211,810	6	12,999		36,095	2,215	9
10	27	Employee Benefits	Patient Days	211,810	6	220,485		36,095	37,573	10
11	30	Depreciation	Patient Days	211,810	6	18,022		36,095	3,071	11
12	32	Interest	Patient Days	211,810	6	154,714		36,095	26,365	12
13	35	Rent	Patient Days	211,810	6	36,328		36,095	6,191	13
14	43	Other Costs	Patient Days	211,810	6	10,388		36,095	1,770	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 2,537,471	$		$ 432,414	25

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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 [X] NO [ ]

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

Name of Related Organization: SCK Assurance, 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 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	26	Insurance	Direct Cost			$	$		$ 122,001	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 122,001	25

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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**		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							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	NRF Healthcare, LLC		X	Rent Arrearages	Demand	7/1/11	170,224	170,224	Demand			6
7												7
8												8
9	TOTAL Facility Related						$ 170,224	$ 170,224			$	9
	B. Non-Facility Related*											
10												10
11												11
12								HO Interest Allocation			26,365	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 26,365	14
15	TOTALS (line 9+line14)						$ 170,224	$ 170,224			$ 26,365	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.)**

**** 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 Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2012 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	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.)	2012	$ 85,918	2
3. Under or (over) accrual (line 2 minus line 1).		$ 85,918	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 86,000	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
	Immaterial Variance	82	
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.		$ 86,000	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2008		8
2009	122,435	9
2010	121,856	10
2011	90,178	11
2012	120,768	12

Accrual Calculation: PY Accrual: $85,918
\+ CY RE Tax Expense: $86,000
\+ Immaterial Variance: $82
Total: $86,000

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2012	$	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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Walnut Grove Village COUNTY Grundy

FACILITY IDPH LICENSE NUMBER 0050468

CONTACT PERSON REGARDING THIS REPORT Gene Woodard

TELEPHONE (828) 381-4923 FAX #: Please call, faxes may not be received.

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

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

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	02-33-301-013	Nursing Facility	$ 84,921.92	$ 84,921.92
2.	02-33-301-006	Nursing Facility	$ 576.32	$ 576.32
3.	02-33-353-025	Nursing Facility	$ 171.30	$ 171.30
4.	02-33-353-026	Nursing Facility	$ 248.24	$ 248.24
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 85,917.78	$ 85,917.78

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

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

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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. [X] (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).

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 [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			N/A	$	1
2					2
3	TOTALS			$	3

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Focus Fire			2009	6,096	1,219	5	1,219		5,486	9
10	Flooring			2009	3,774	755	5	755		3,397	10
11	Landscaping-Lava Rock			2009	6,723	672	10	672		3,024	11
12	Carpet			2009	3,183	637	5	637	0	2,866	12
13											13
14	New Wing Construction			2010	20,853	2,085	10	2,085	0	7,299	14
15	-Drywall work, doors, furniture, equipment, change heating										15
16	and air conditioning, 10 new exit signs										16
17											17
18	Emcor Repair										18
19	-Replace blower motor, 2 compressors, 2 belts, flushed out			2010	10,153	1,015	10	1,015	0	3,721	19
20	2 condensor coils, new motor, 2 new capacitors, new										20
21	thermostat, new temp sensor, replace supply line, clean										21
22	exchanger tubes air filter & trap, clean evaporator coil,										22
23	recharge 2 units										23
24	-New boiler flow switch, rewired controls, boiler relief valve,			2010	3,349	335	10	335	(0)	1,005	24
25	adjust boiler damper motor location, 2 new couplers										25
26											26
27	New sprinkler system : repipe N & S hallways, heads for N, S & W			2010	15,647	1,565	10	1,565	(0)	5,476	27
28	hallways, bathrooms & nursing station, pressure test										28
29											29
30	Hot Water Replacement			2010	4,800		10	480	480	1,680	30
31											31
32											32
33											33
34											34
35											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

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	Doors Done Right-6 Doors- Invoice 4563 4/8/2011	2011	$ 7,004	$	15	$ 467	$ 467	$ 1,167	37
38	RF Technologies-Wanderer System	2011	9,531		5	1,906	1,906	4,765	38
39	Illinois Electric Services Inv 113009336,113011336,113014336 Elect	2011	9,350	936	10	935	(1)	2,338	39
40	Illinois Electric Services - Install code alert model	2011	7,300		7	1,043	1,043	2,607	40
41	Menards - BTU Window AC & Stand fan	2011	3,119		10	312	312	780	41
42	Menards - BTU Window AC & ELEC DEHUM SOL	2011	3,638		10	364	364	910	42
43									43
44	Sprinkler System - Nursing Home	2012	10,326	1,032	10	1,033	0	1,549	44
45	New Door Installation - Employee Entrance & Service Hall	2012	6,330	633	10	633	0	950	45
46	R/M Reclass: Chiller Condenser (outside, service entrance)	2012	2,762		5	552	552	829	46
47	Equipment Reclass: Generator (outside, off large dining rm.)	2012	4,617		5	923	923	1,385	47
48									48
49	Heat Pump Installation in Hallway One	2013	7,513	462	10	376	(86)	376	49
50	New Door Installation - Nursing Home	2013	13,137	1,003	10	657	(346)	657	50
51	New Fire Sprinkler Installation in Boiler Room	2013	5,750	360	10	288	(73)	288	51
52	R/M Reclass: Heat Pump & Blower-Hallway 1 (Dining RM & Kitc	2013	2,695		10	135	135	135	52
53	R/M Reclass: Garcia Masonry	2013	3,800		10	190	190	190	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)		$ 171,451	$ 12,710		$ 18,577	$ 5,867	$ 52,878	70

**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: 01/01/13 Ending: 12/31/13

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	$ 172,458	$ 25,744	$ 27,099	$ 1,355		$ 77,541	71
72	Current Year Purchases	15,615	921	781	(140)	10	781	72
73	Fully Depreciated Assets	13,203					13,203	73
74	Management Company Allocation			3,071	3,071			74
75	TOTALS	$ 201,276	$ 26,665	$ 30,951	$ 4,286		$ 91,525	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	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)	$ 372,727	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 39,375	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 49,528	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 10,153	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 144,402	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.

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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. [X] 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:		123	1/1/10	$ 652,000			3
4	Additions							4
5								5
6								6
7	TOTAL		123		$ 652,000 **			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
   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 3/26/10
    Ending 3/31/2025

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	December 31, 2014	$ 702,000
13.	December 31, 2015	$ 702,000
14.	December 31, 2016	$ 702,000

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: $ 16,912 Description: Various equipment rental & Home Office rent expense allocation ($6,191) - 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	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.

Walnut Grove Village
Provider # 0050468
FYE: 12/31/13

Sch 14A

Summary of Equipment Rental:

Acct. #	Account Description	Balance
911620	Equipment Rental - Nursing	6,712
912620	Equipment Rental - Dietary	715
912775	Equipment Rental - Dietary	286
930190	Other Rent/Lease Expense	3,008
	Subtotal	10,721
	Allocation from Management Company	6,191
	Total	16,912

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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.

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	39(2) &(3)	hrs	$	5,427	$ 249,661	$ 165	5,427	$ 249,826	1
2	Licensed Speech and Language Development Therapist	39(2) &(3)	hrs		774	40,148	111	774	40,259	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(2) &(3)	hrs		4,260	239,213	1,155	4,260	240,368	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 prescrpts				242,367		242,367	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapy	39(2) & (3)				1,363	3,797		5,160	12
13	Other (specify):									13
14	TOTAL			$	10,461	$ 530,385	$ 247,595	10,461	$ 777,980	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.

STATE OF ILLINOIS

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/13 (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	$ 16,794	$ 16,794	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 152,264)	1,251,781	1,251,781	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	35,061	35,061	7
8	Accounts Receivable (owners or related parties)	1,563,529	1,563,529	8
9	Other(specify): Other Rec - See Sch 17A	542,665	542,665	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,409,830	$ 3,409,830	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	122,186	171,451	15
16	Equipment, at Historical Cost	222,427	201,276	16
17	Accumulated Depreciation (book methods)	(122,310)	(144,402)	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)**	$ 222,303	$ 228,325	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,632,133	$ 3,638,155	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 569,498	$ 569,498	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	28,507	28,507	28
29	Short-Term Notes Payable	170,224	170,224	29
30	Accrued Salaries Payable	229,849	229,849	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	86,000	86,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Sch. 17A	36,806	36,806	36
37	See Sch. 17A	298,136	298,136	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,419,020	$ 1,419,020	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)**	$ 1,419,020	$ 1,419,020	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,213,113	$ 2,219,135	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,632,133	$ 3,638,155	48

***(See instructions.)**

Detail of Other Receivables - Line #9:

Acct. #	Account Description	Operating	After Consolidation
153000	Real Estate Tax Escrow	226,515	226,515
153500	Capital Improvement Escrow	198,788	198,788
161000	Resident Trust Cash	28,498	28,498
261000	Deposits - Utilities	35,680	35,680
313100	W/H-Group Insurance	53,185	53,185
	Totals	542,665	542,665

Detail of Other Current Liabilities - Line #36:

Acct. #	Account Description	Operating	After Consolidation
151200	Prepaid Workers Comp	2,578	2,578
319800	W/H Employee Advances	0	0
337000	Due to Medicaid/Medicare Audit	34,228	34,228
	Totals	36,806	36,806

Detail of Other Current Liabilities - Line #37:

Acct. #	Account Description	Operating	After Consolidation
133107	Due to/from WWHCC	106,346	106,346
133170	Due to/from RCOB	(6,210)	(6,210)
133170	Due to/from RCMS	198,000	198,000

Totals	298,136	298,136

Facility Name & ID Number Walnut Grove Village **#** 0050468 **Report Period Beginning:** 01/01/13 **Ending:** 12/31/13

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,797,309	1
2	Restatements (describe):		2
3	**Prior Period Adjustment**	151,917	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,949,226	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	263,887	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 263,887	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 2,213,113	24 *

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

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 5,698,214	1
2	Discounts and Allowances for all Levels	(1,010,546)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,687,668	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,187,809	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,187,809	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	520,657	17
18	Sale of Supplies to Non-Patients	640	18
19	Laboratory	24,407	19
20	Radiology and X-Ray	22,304	20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 568,008	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	30,899	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 30,899	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Revenue - See Sch 19A	9,544	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 9,544	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 7,483,928	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	989,568	31
32	Health Care	2,850,344	32
33	General Administration	1,463,316	33
	B. Capital Expense		
34	Ownership	788,095	34
	C. Ancillary Expense		
35	Special Cost Centers	884,150	35
36	Provider Participation Fee	244,568	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 7,220,042	40
41	**Income before Income Taxes (line 30 minus line 40)****	263,887	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 263,887	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,439,313	44
45	Private Pay - Net Inpatient Revenue	1,561,119	45
46	Medicare - Net Inpatient Revenue	571,339	46
47	Other-(specify) Managed Care & Retro	(43,534)	47
48	Other-(specify) See Sch 19A	159,431	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 4,687,668	49

* **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.**

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

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

Walnut Grove Village Sch 19A
Provider # 0050468
FYE: 12/31/13

Summary of Other Revenue:

Acct. #	Account Description	Balance
613300	Transportation - Private	1,075
690050	Vending Machine Revenue	2,122
690900	Other Revenue	5,766
605300	Private Pay Med Equipment	581
	Total Other Revenue	9,544

III. Net Inpatient Revenue detailed by Payer Source

Other-(specify)	Other Payors	(7,616)
Other-(specify)	Hospice	167,047
	Subtotal	159,431

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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	1,936	2,160	$ 64,984	$ 30.09	1
2	Assistant Director of Nursing	1,992	2,160	62,668	29.01	2
3	Registered Nurses	26,657	28,234	687,001	24.33	3
4	Licensed Practical Nurses	22,803	24,521	527,876	21.53	4
5	CNAs & Orderlies	97,113	103,110	1,111,458	10.78	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	4,765	4,927	44,253	8.98	10
11	Social Service Workers	3,464	3,803	43,679	11.49	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	21,448	22,303	206,045	9.24	15
16	Dishwashers					16
17	Maintenance Workers	5,416	5,691	68,144	11.97	17
18	Housekeepers	15,947	16,759	138,521	8.27	18
19	Laundry	5,202	5,534	47,306	8.55	19
20	Administrator	2,064	2,160	63,229	29.27	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,057	9,003	135,282	15.03	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	2,028	2,218	26,332	11.87	31
32	Other Health C: MDS Coord.	1,816	2,080	48,637	23.38	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	220,708	234,663	$ 3,275,415 *	$ 13.96	34

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

** See instructions.

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	276	$ 13,702	1(3)	35
36	Medical Director	Monthly	18,000	9(3)	36
37	Medical Records Consultant	Flat Rate	1,788	10(3)	37
38	Nurse Consultant	62	8,095	10(3)	38
39	Pharmacist Consultant	Flat Rate	5,948	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant	Flate Rate	1,363	39(3)	42
43	Speech Therapy Consultant				43
44	Activity Consultant	19	1,090	11(3)	44
45	Social Service Consultant	86	5,386	12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	443	$ 55,372		49

C. CONTRACT NURSES

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

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Melody Stein	Administrator	0	$ 63,229
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 63,229

B. Administrative - Other

Description	Amount
Management Fees - Eliminated in Col #7	$ 380,268
TOTAL (agree to Schedule V, line 17, col. 3)	$ 380,268
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See Sch 21C	See Sch 21C	$ 87,272
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 87,272

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 157,088
Unemployment Compensation Insurance	133,520
FICA Taxes	250,569
Employee Health Insurance	35,673
Employee Meals	3,409
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	(13,217)
TOTAL (agree to Schedule V, line 22, col.8)	$ 567,042

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

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,710
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 52)	835
Patient Background Checks 52	835
Miscellaneous Licenses & Fees	2,470
Misc. Publications & Subscriptions	158
Management company allocation	800
Miscellaneous Dues	750
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 7,558

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	4,205
Management company allocation	12,182
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 16,387

* Attach copy of IMRF notifications

**See instructions.

Walnut Grove Village
Provider # 0050468
FYE: 12/31/13

PG 21 Detail - Professional Services

Vendor/Payee	Type	Amount
Brian LaLonde, CPA	Accounting	2,650
McGladrey LLP	Accounting	5,885
WW Healthcare Consultants	Legal	1,125
Kavanagh Grumley & Gorbold, LL	Legal	6,214
Ogletree Deakins	Legal	2,868
Malmquist & Geiger	Legal collections	2,292
Bailey & Harneck	Legal	2,903
Polsinelli Shughart	Legal	4,631
.... Quintairos, Prieto	Legal	12,040
MDI Achieve	Data Processing	8,326
WW Health Care Consultants	Data Processing	72
Medifax-EDI, LLC	Data Processing	495
COMS Interactive, LLC	Data Processing	19,125
Paylocity Payroll	Payroll Processir	18,648
		87,272

Plus: Allocated from Management Company	Accounting	5,037
Plus: Allocated from Management Company	Legal	18,451
Line #19 Column 8 Total		110,760

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Walnut Grove Village # 0050468 Report Period Beginning: 01/01/13 Ending: 12/31/13

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? **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? **10 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **27,331** 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 **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 Department during this cost report period. $ **244,568**
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. $ **3,409** 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? **Yes - Minimal trips to Home Office**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **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?
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? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.