

		FOR BHF USE					

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**2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)**

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.

<p>I. IDPH License ID Number: <u>0015784</u></p> <p>Facility Name: <u>Walnut Manor</u></p> <p>Address: <u>308 South Second St</u> <u>Walnut</u> <u>61376</u> <small>Number City Zip Code</small></p> <p>County: <u>Bureau</u></p> <p>Telephone Number: <u>()</u> Fax # <u>()</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>1977</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>David Underwood</u> Telephone Number: <u>309823-7135</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>10/01/13</u> to <u>09/30/14</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px; vertical-align: top;">Officer or Administrator of Provider</td> <td style="padding: 5px;"> (Signed) _____ (Type or Print Name) <u>David M. Underwood</u> (Title) <u>Senior VP & CFO</u> </td> </tr> <tr> <td style="padding: 5px; vertical-align: top;">Paid Preparer</td> <td style="padding: 5px;"> (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u> </td> </tr> </table> <p align="right">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</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>David M. Underwood</u> (Title) <u>Senior VP & CFO</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>David M. Underwood</u> (Title) <u>Senior VP & CFO</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>							

Facility Name & ID Number Walnut Manor

0015784 Report Period Beginning: 10/01/13 Ending: 09/30/14

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	62	Skilled (SNF)	62	22,630	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	62	TOTALS	62	22,630	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	9,114	6,711	1,435	17,260	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,114	6,711	1,435	17,260	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.27%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 1977

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

YES Date _____ NO

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

YES NO If YES, enter number of beds certified _____ and days of care provided 1,435

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: _____ Fiscal Year: _____

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

Facility Name & ID Number

Walnut Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	199,519	10,794		210,313		210,313		210,313		1
2	Food Purchase		133,747		133,747		133,747		133,747		2
3	Housekeeping	75,562	15,610		91,172		91,172		91,172		3
4	Laundry	55,215	8,644		63,859		63,859		63,859		4
5	Heat and Other Utilities			63,463	63,463		63,463		63,463		5
6	Maintenance	34,465	57,647	38,925	131,037		131,037		131,037		6
7	Other (specify):*										7
8	TOTAL General Services	364,761	226,442	102,388	693,591		693,591		693,591		8
	B. Health Care and Programs										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	976,299	57,559	3,332	1,037,190		1,037,190		1,037,190		10
10a	Therapy		79,396	276,863	356,259	(89,010)	267,249		267,249		10a
11	Activities	51,754	16,502		68,256		68,256		68,256		11
12	Social Services	26,477		3,240	29,717		29,717		29,717		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,054,530	153,457	289,435	1,497,422	(89,010)	1,408,412		1,408,412		16
	C. General Administration										
17	Administrative	76,054			76,054		76,054		76,054		17
18	Directors Fees										18
19	Professional Services			135,320	135,320		135,320	(10,398)	124,922		19
20	Dues, Fees, Subscriptions & Promotions			78,666	78,666	(33,945)	44,721	(31,934)	12,787		20
21	Clerical & General Office Expenses	91,006	26,564	4,468	122,038		122,038		122,038		21
22	Employee Benefits & Payroll Taxes			327,182	327,182		327,182		327,182		22
23	Inservice Training & Education			2,694	2,694		2,694		2,694		23
24	Travel and Seminar			9,314	9,314		9,314	(4,315)	4,999		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			44,277	44,277		44,277		44,277		26
27	Other (specify):* Bad Debt Expense			70,000	70,000		70,000	(70,000)			27
28	TOTAL General Administration	167,060	26,564	671,921	865,545	(33,945)	831,600	(116,647)	714,953		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,586,351	406,463	1,063,744	3,056,558	(122,955)	2,933,603	(116,647)	2,816,956		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			60,911	60,911		60,911		60,911			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			729	729		729	(10,333)	(9,604)			32
33	Real Estate Taxes			25,087	25,087		25,087		25,087			33
34	Rent-Facility & Grounds			480	480		480		480			34
35	Rent-Equipment & Vehicles			235	235		235		235			35
36	Other (specify):*											36
37	TOTAL Ownership			87,442	87,442		87,442	(10,333)	77,109			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					89,010	89,010		89,010			39
40	Barber and Beauty Shops			12,890	12,890		12,890		12,890			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					33,945	33,945		33,945			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers			12,890	12,890	122,955	135,845		135,845			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,586,351	406,463	1,164,076	3,156,890		3,156,890	(126,980)	3,029,910			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 Manor

0015784

Report Period Beginning: 10/01/13

Ending: 09/30/14

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(10,333)			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	(559)			17
18	Fines and Penalties				18
19	Entertainment	(4,315)			19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(10,398)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(70,000)			24
25	Fund Raising, Advertising and Promotional	(31,375)			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				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (126,980)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (126,980)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

Walnut Manor

ID# 0015784

Report Period Beginning: 10/01/13

Ending: 09/30/14

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1		\$		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		0	33	15
16			24	16
17		(559)	20	17
18				18
19			24	19
20		0	27	20
21				21
22		(10,398)	19	22
23				23
24		(70,000)	27	24
25		(31,375)	20	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		(112,332)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Walnut Manor# 0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(10,398)	0	0	0	0	0	0	0	0	0	0	(10,398)	19
20	Fees, Subscriptions & Promotions	(31,934)	0	0	0	0	0	0	0	0	0	0	(31,934)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(4,315)	0	0	0	0	0	0	0	0	0	0	(4,315)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(70,000)	0	0	0	0	0	0	0	0	0	0	(70,000)	27
28	TOTAL General Administration	(116,647)	0	0	0	0	0	0	0	0	0	0	(116,647)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(116,647)	0	0	0	0	0	0	0	0	0	0	(116,647)	29

STATE OF ILLINOIS

Facility Name & ID Number Walnut Manor# 0015784

Report Period Beginning:

10/01/13 Ending:

Summary B

09/30/14

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(10,333)	0	0	0	0	0	0	0	0	0	0	(10,333)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(10,333)	0	0	0	0	0	0	0	0	0	0	(10,333)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(126,980)	0	0	0	0	0	0	0	0	0	0	(126,980)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
List of Board Members Attached						

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							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		\$			\$	\$ *	14

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

Facility Name & ID Number

Walnut Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/13 Ending: 09/30/14

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Walnut Manor

0015784 Report Period Beginning: 10/01/13 Ending: 09/30/14

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
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				\$	\$		\$	25

Facility Name & ID Number

Walnut Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
	A. Directly Facility Related																
	Long-Term																
1							\$	\$			\$						
2																	
3																	
4																	
5																	
	Working Capital																
6	Citizens First State		xx								729						
7																	
8																	
9	TOTAL Facility Related						\$	\$			\$ 729						
	B. Non-Facility Related*																
10											(10,333)						
11																	
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$ (10,333)						
15	TOTALS (line 9+line14)						\$	\$			\$ (9,604)						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # _____

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

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

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

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>																																				
1. Real Estate Tax accrual used on 2013 report.		\$ 33,631	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.)		\$ 25,087	2																																	
3. Under or (over) accrual (line 2 minus line 1).		\$ (8,544)	3																																	
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 32,653	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 \$ <u>9,128</u> For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$ 9,128	6																																	
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 33,237	7																																	
Real Estate Tax History:																																				
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>2009</td><td><u>40,196</u></td><td>8</td></tr> <tr><td>2010</td><td><u>34,286</u></td><td>9</td></tr> <tr><td>2011</td><td><u>26,663</u></td><td>10</td></tr> <tr><td>2012</td><td><u>34,518</u></td><td>11</td></tr> <tr><td>2013</td><td><u>33,172</u></td><td>12</td></tr> </table>	2009	<u>40,196</u>	8	2010	<u>34,286</u>	9	2011	<u>26,663</u>	10	2012	<u>34,518</u>	11	2013	<u>33,172</u>	12	<table border="1"> <tr><td colspan="2">FOR BHF USE ONLY</td><td></td></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2013</td><td>\$</td><td>13</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5</td><td>\$</td><td>14</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6</td><td>\$</td><td>15</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION</td><td>\$</td><td>16</td></tr> </table>	FOR BHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2013	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
2009	<u>40,196</u>	8																																		
2010	<u>34,286</u>	9																																		
2011	<u>26,663</u>	10																																		
2012	<u>34,518</u>	11																																		
2013	<u>33,172</u>	12																																		
FOR BHF USE ONLY																																				
13	FROM R. E. TAX STATEMENT FOR 2013	\$	13																																	
14	PLUS APPEAL COST FROM LINE 5	\$	14																																	
15	LESS REFUND FROM LINE 6	\$	15																																	
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																																	

NOTES:

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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Walnut Manor COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 0015784

CONTACT PERSON REGARDING THIS REPORT Dave Underwood

TELEPHONE 309-823-7135 FAX #: ()

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

	(A) <u>Tax Index Number</u>	(B) <u>Property Description</u>	(C) <u>Total Tax</u>	(D) <u>Tax Applicable to Nursing Home</u>
1.	<u>03-17-100-003</u>	<u>Nursing Home</u>	\$ <u>41,215.60</u>	\$ <u>32,972.48</u>
2.	<u>03-17-202-001</u>	<u>Nursing Home</u>	\$ <u>248.96</u>	\$ <u>199.16</u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u><u>41,464.56</u></u>	\$ <u><u>33,171.64</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

Facility Name & ID Number Walnut Manor

0015784 Report Period Beginning:

10/01/13 Ending:

09/30/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 18,000 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$ <u>20,610</u>	1
2					2
3	TOTALS			\$ <u>20,610</u>	3

Facility Name & ID Number Walnut Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	62			\$ 469,470	\$		\$	\$	\$
5									
6									
7									
8									
Improvement Type**									
9	Improvements		1977	1,605					
10	Improvements		1979	15					
11	Improvements		1978	3,737					
12	Improvements		1980	12,962					
13	Improvements		1981	6,721					
14	Improvements		1982	2,572					
15	Improvements		1983	1,394					
16	Improvements		1984	10,068					
17	Improvements		1985	2,599					
18	Improvements		1988	6,911					
19	Improvements		1991	15,262					
20	Improvements		1992	28,595					
21	Improvements		1993	8,420					
22	Improvements		1994	12,336					
23	Improvements		1995	14,430					
24	Chair rail		1996	6,870					
25	Tile		1996	1,131					
26	Door Frames		1996	2,345					
27	Cabinets		1998	4,228					
28	Bathroom Remodeling		1999	8,243					
29	Med Room Improvements		1999	4,922					
30	Wander Guard System		2000	760					
31	Fire Alarm		2000	675					
32	Main Entrance Alarm		2000	2,422					
33	Drapes		2001	1,126					
34	Fire Doors		2001	2,255					
35	Book Depreciation				38,725		38,725		
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 Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Living Room Railing	2001	\$ 444	\$		\$	\$	\$	37
38	Drapes	2001	967						38
39									39
40	Improvements	1973	22,000						40
41	Improvements	1976	1,055						41
42	Improvements	1978	73						42
43	Improvements	1980	48						43
44	Improvements	1982	1,616						44
45	Improvements	1983	1,330						45
46	Improvements	1984	213						46
47	Improvements	1985	11,880						47
48	Improvements	1988	400						48
49	Improvements	1995	8,735						49
50									50
51	Retention Pond	1997	7,565						51
52									52
53	Improvements	1978	53,783						53
54	Improvements	1979	1,207						54
55	Improvements	1982	105						55
56	Improvements	1984	310						56
57	Improvements	1985	1,107						57
58	Improvements	1986	570						58
59	Improvements	1987	1,811						59
60	Improvements	1988	575						60
61	Improvements	1989	3,412						61
62	Improvements	1990	10,184						62
63	Improvements	1991	3,193						63
64	Improvements	1994	11,944						64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 776,601	\$ 38,725		\$ 38,725	\$	\$	70

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

Facility Name & ID Number Walnut Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 776,601	\$ 38,725		\$ 38,725	\$	\$	1
2									2
3	Cabinets	1998	3,647						3
4	Bathroom Fixtures	1999	18,379						4
5	Doors	1999	4,900						5
6	Furnace	2001	1,527						6
7	Air Conditioner	2001	1,435						7
8									8
9	Smoke Detector	2002	2,754						9
10	Emergency Lights	2002	1,188						10
11	Fire Dampers	2002	6,455						11
12	Insulated Door	2002	635						12
13									13
14	Heating Ducts	2003	6,455						14
15	Shower Stall	2003	1,410						15
16	Rooftop A/C	2003	7,550						16
17									17
18	Door Monitor	2004	3,528						18
19	3 Keyless Door Locks	2004	1,086						19
20									20
21	Boiler	2005	3,725						21
22	Water Heater	2005	4,700						22
23	Door Frames	2005	1,217						23
24	Fire Ext	2005	1,632						24
25	A/C Condenser	2005	1,850						25
26	MedCare Stand	2005	1,217						26
27									27
28	Foundation repair	2006	2,992						28
29	Valve -- Water Heater	2006	587						29
30	Service sink	2006	912						30
31	Building wiring	2006	6,659						31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 863,041	\$ 38,725		\$ 38,725	\$	\$	34

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

Facility Name & ID Number Walnut Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 863,041	\$ 38,725		\$ 38,725	\$	\$	1
2									2
3	Furnace	2007	2,851						3
4	HVAC Air handler	2007	7,400						4
5	Downflow a/c coil	2007	3,555						5
6	2 Hanging furnaces	2007	7,458						6
7	Window	2007	1,512						7
8									8
9	Compressor	2008	1,338						9
10	Corridor painting	2008	1,700						10
11	Parking Lot Seal	2008	7,850						11
12	A/C condensor	2008	6,886						12
13	Smoke Damper	2008	2,455						13
14	Laundry Room A/C	2008	6,088						14
15									15
16	Corridor Renovation: Paint, lighting, flooring & Décor	2009	48,271						16
17	Therapy Room Renovation: Paint & Décor	2009	4,100						17
18	Wanderguard	2009	3,250						18
19	West Wing Air Handler	2009	6,265						19
20	Patio Renovation: Concrete	2009	4,219						20
21	Garage Siding	2009	3,634						21
22	Roof	2009	21,328						22
23									23
24	Phone system	2010	3,118						24
25	Sidewalk	2010	3,188						25
26	Fence	2010	3,900						26
27	Tile & Plumbing Kitchen	2010	24,051						27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,037,458	\$ 38,725		\$ 38,725	\$	\$	34

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

Facility Name & ID Number Walnut Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 1,037,458	\$ 38,725		\$ 38,725	\$	\$	1
2									2
3	Sprinkler System	2011	90,602						3
4	Ceramic Tile	2011	5,868						4
5	Water Heater	2011	7,595						5
6	Fire Alarm	2011	6,875						6
7	A/C for Therapy Room	2011	7,456						7
8	Aquaclean extractor	2011	3,175						8
9	Asphalt Sealer	2011	7,000						9
10									10
11	Water Heater	2012	5,600						11
12	Doors	2012	3,308						12
13	WiFi Equipment/Installation	2012	5,804						13
14	Boiler	2012	9,125						14
15									15
16	HVAC Unit Purchase and Installation	2013	4,241						16
17	Replace and Install 4 Ton A/C Units (2)	2014	6,320						17
18	Replace and Install New Water Heater	2014	7,200						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	TOTAL (lines 1 thru 33)		\$ 1,207,627	\$ 38,725		\$ 38,725	\$	\$	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 423,072	\$ 13,828	\$ 13,828	\$		\$	71
72	Current Year Purchases	76,318						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 499,390	\$ 13,828	\$ 13,828	\$		\$	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		2008 Van	2008	\$ 58,504	\$ 8,358	\$ 8,358	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$ 58,504	\$ 8,358	\$ 8,358	\$		\$	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)	\$ 1,786,131	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 60,911	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 60,911	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$	85

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

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

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number Walnut Manor

0015784

Report Period Beginning: 10/01/13

Ending: 09/30/14

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: None

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12. _____ /2015 \$ _____

13. _____ /2016 \$ _____

14. _____ /2017 \$ _____

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

This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

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

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ None Description: _____

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>None</u>		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/13 Ending: 09/30/14
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED		
1. From this facility		
2. From other facilities (f)		
DROP-OUTS		
1. From this facility		
2. From other facilities (f)		
TOTAL TRAINED		

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist		hrs	\$			\$ 126,023	\$		\$ 126,023	1
2	Licensed Speech and Language Development Therapist		hrs				1,380			1,380	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist		hrs				139,734	112		139,846	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy		# of prescripts					79,284		79,284	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Other (specify):										12
13	Other (specify):						9,726			9,726	13
14	TOTAL			\$			\$ 276,863	\$ 79,396		\$ 356,259	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Walnut Manor# 0015784Report Period Beginning: 10/01/13

Ending:

09/30/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 09/30/14

(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	\$ 153,126	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	394,859		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,099		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(43,336)		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 523,748	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,610		13
14	Buildings, at Historical Cost	1,658,683		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	746,610		16
17	Accumulated Depreciation (book methods)	(1,801,871)		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)	\$ 624,032	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,147,780	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 113,272	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	123,073		30
31	Accrued Taxes Payable (excluding real estate taxes)	3,170		31
32	Accrued Real Estate Taxes(Sch.IX-B)	32,653		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	(15,000)		35
	Other Current Liabilities(specify):			
36	<u>Assessment Tax</u>	37,567		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 294,735	\$	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)	\$ 294,735	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 853,045	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,147,780	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 932,461	1
2	Restatements (describe):		2
3	Audit Reclassifications	(1,635)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 930,826	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(77,781)	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)	\$ (77,781)	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)	\$ 853,045	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 2,806,856	1	
2	Discounts and Allowances for all Levels	(819,287)	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,987,569	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	909,059	6	
7	Oxygen		7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 909,059	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	484	12	
13	Barber and Beauty Care	14,383	13	
14	Non-Patient Meals		14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs	158,519	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)	\$ 173,386	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***	9,095	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 9,095	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)	\$ 3,079,109	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	693,591	31	
32	Health Care	1,497,422	32	
33	General Administration	865,545	33	
B. Capital Expense				
34	Ownership	87,442	34	
C. Ancillary Expense				
35	Special Cost Centers	12,890	35	
36	Provider Participation Fee		36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,156,890	40	
41	Income before Income Taxes (line 30 minus line 40)**	(77,781)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (77,781)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$	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.

Facility Name & ID Number Walnut Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,360	1,486	\$ 68,598	\$ 46.16	1
2	Assistant Director of Nursing		0			2
3	Registered Nurses	6,085	6,508	174,793	26.86	3
4	Licensed Practical Nurses	10,790	11,637	270,140	23.21	4
5	CNAs & Orderlies	35,322	37,697	462,768	12.28	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides			0		8
9	Activity Director					9
10	Activity Assistants	3,943	4,156	51,754	12.45	10
11	Social Service Workers	1,557	1,686	26,477	15.70	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,905	18,170	199,519	10.98	15
16	Dishwashers					16
17	Maintenance Workers	2,246	2,414	34,465	14.28	17
18	Housekeepers	6,307	6,712	75,562	11.26	18
19	Laundry	5,406	5,802	55,215	9.52	19
20	Administrator	1,900	2,080	76,054	36.56	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,930	4,195	91,006	21.69	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)	95,751	102,543	\$ 1,586,351 *	\$ 15.47	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$ 0		35
36	Medical Director	6,000		36
37	Medical Records Consultant	1,168		37
38	Nurse Consultant			38
39	Pharmacist Consultant	1,884		39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant			44
45	Social Service Consultant	3,240		45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 12,292		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ 0		50
51	Licensed Practical Nurses	0		51
52	Certified Nurse Assistants/Aides	0		52
53	TOTAL (lines 50 - 52)	\$		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership %	Amount	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function				Description	Amount	Description	Amount	
Dennis Grobe	Administrator		\$ 76,054	Workers' Compensation Insurance	\$ 20,674	IDPH License Fee	\$		
				Unemployment Compensation Insurance	8,652	Advertising: Employee Recruitment		2,605	
				FICA Taxes	121,356	Health Care Worker Background Check (Indicate # of checks performed _____)		1,186	
				Employee Health Insurance	163,170	Patient Background Checks			
				Employee Meals		PR		10,686	
				Illinois Municipal Retirement Fund (IMRF)*		Dues & Subscriptions		3,695	
				Other Benefits	13,330	License & Fees		5,860	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 76,054			Less: Public Relations Expense		(10,686)	
B. Administrative - Other						Non-allowable advertising		(559)	
Description			Amount			Yellow page advertising	(
			\$						
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$						
C. Professional Services									
Vendor/Payee	Type		Amount	E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Heritage Operations Group	Mgt		\$ 108,000	Description	Line #	Amount	Description	Amount	
Birkey & Noble	Accounting		1,895			\$	Out-of-State Travel	\$	
ADP	Payroll Processing		935						
McQuellon Consulting	R/E Tax Review		3,537				In-State Travel		
Principal Financial Group	401k Admin		2,055				Travel	7,337	
Chamlin Associates	ALTA Survey		8,500				Meals	40	
							Seminar Expense	1,937	
								(4,315)	
Legal adj to Zero			10,398				Entertainment Expense	(
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 135,320	TOTAL		\$	(agree to Sch. V, line 24, col. 8)		

* Attach copy of IMRF notifications

**See instructions.

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

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

Facility Name & ID Number Walnut Manor

0015784

Report Period Beginning:

10/01/13

Ending:

09/30/14

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. HCCI
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,000 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. _____
- (9) Are you presently operating under a sublease agreement? _____ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 33,945
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 6,894
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
- c. What percent of all travel expense relates to transportation of nurses and patients? 100%
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? 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. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number	Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg Line #	Sch 5 pg Col #	Sch 6 pg Line #	Adjustment Amount				
1009	PETTY CASH	153,126						1,009	1,009	PETTY CASH	153,126
1010	CASH IN BANK							1,100	1,100	ACCTS RECEIVABLE	394,859
1040	CASH IN BANK-PAYROLL							1,101	1,101	ALLOW. FOR UNCOLLECTIBLE	
1100	ACCOUNTS RECEIVABLE	394,859						1,110	1,110	ACCTS RECEIV-M/C	
1110	MEDICARE RECEIVABLES							1,125	1,125	ACCTS RECEIV-IPA	
1125	IPA INCOME RECEIVABLE							1,135	1,135	ACCTS RECEIV-IC	
1130	MEDICARE COST REPORT							1,140	1,140	UNAPPLIED CASH RECEIPTS	
1135	ACCOUNTS RECEIVABLE-IC							1,145	1,145	A/R SUSPENSE-REFUNDS	
1140	UNAPPLIED CASH RECEIPTS							1,200	1,200	PREPAID	19,099
1145	A/R SUSPENSE-REFUNDS							1,220	1,220	OTHER PREPAID EXPENSES	
1190	ACCRUED INTEREST REC							1,300	1,300	DIETARY INVENTORY	
1200	PREPAID INSURANCE	19,099						1,310	1,310	SUPPLIES INVENTORY	
1220	OTHER PREPAID EXPENSES							1,320	1,320	LINEN INVENTORY	
1300	FOOD INVENTORY							1,409	1,409	LAND	20,610
1310	SUPPLIES INVENTORY							1,450	1,450	FURNITURE	746,610
1409	LAND	20,610						1,460			(623,336)
1450	FURNITURE & EQUIPMENT	746,610						1,475	1,475	CODE AL	1,658,683
1460	ACCUM DEPR-FURN & EQUIP	-623,336						1,490	1,490	ACCUM DEPR	(1,178,535)
1475	BUILDING & IMPROVEMENTS	1,658,683						1,530	1,530	RESIDENT FUNDS	0
1490	ACCUM DEPR-BUILDING	-1,178,535						1,550	1,550	LOAN FEES	0
1530	RESIDENT FUNDS	0						1,551	1,551	LOAN FEES ADDED	
1550	LOAN FEES	0						1,850	1,850	INTERCOMPANY	(43,336)
1560	REAL ESTATE TAX ESCROW							2,010	2,010	ACCOUNTS PAYABLE	(113,272)
1575	REIMBURSABLE PURCHASES							2,100	2,095	BONUSES PAYABLE	
1850	INTRACOMPANY	-43,336						2,100	2,100	ACCRUED PAYROLL	(39,076)
2010	ACCOUNTS PAYABLE	-113,272						2,100	2,100	PR CLEARING-BENEFITS	
2095	BONUSES PAYABLE							2,100	2,100	PR CLEARING-LABOR	
2100	ACCRUED PAYROLL	-39,076						2,110	2,110	ACCRUED PAYROLL	(83,997)
2110	ACCRUED VACATION PAY	-83,997						2,120	2,120	U.C. TAX	0

2120	UC TAXES PAYABLE			2,125	2,125 FICA TAX	(3,170)	
2125	FICA TAX PAYABLE	-3,170	-3,170	2,130	2,130 FEDERAL W/H TAX PAYABLE		
2130	FIT PAYABLE			2,140	2,140 STATE W/H TAX PAYABLE		
2140	STATE W/H PAYABLE		0	2,152	2,152 WORKERS COMP ACCRUAL		
2145	EARNED INCOME CREDIT			2,225	2,225 EMPLOYEE INSURANCE REFU		
2150	UC FED CREDIT REDUCTION			2,230	2,230 PAYROLL SAVINGS		
2230	PAYROLL SAVINGS			2,235	2,240 UNITED FUND		
2235	IRA W/HOLDINGS			2,240	2,246 GROUP INSURANCE - CAFETER		
2240	UNITED WAY			2,246	2,250 401K W/H		
2245	GROUP INSURANCE PAYABLE			2,250			
2246	GROUP INSURANCE PAYABLE-CAFETERIA			2,260	2,260 WAGE GA		
2260	WAGE GARNISHMENTS			2,300	2,300 ACCRUEI	0	
2280	MISC PAYROLL DEDUCTIONS			2,320	2,320 IPA PAYM	(37,567)	
2300	ACCRUED INTEREST PAYABLE	0		2,350	2,350 REAL EST	(32,653)	
2310	SALES TAX PAYABLE			2,385	INC TAX	15,000	
2320	IPA PAYMENTS PAYABLE	-37,567		2,400	2,400 CURRENT PORTION OF LT DEB		
2350	REAL ESTATE TAX PAYABLE	-32,653		2,512	2,512 DUE TO F	0	
2385	ACTIVITY FUND	0		2,600	2,600 LASALLE	0	
2390	SECURITY DEPOSITS	15,000		2,600			
2391	VOLUNTEER FUND			2,625	2,625 LASALLE CONSTR. LOAN #2		
2393	HEART FUND/BAZAAR			2,625			
2395	DEFERRED INC EMP & MEM			2,695	2,695 CURRENT PORTION OF LT DEB		
2400	CURRENT PORTION LT DEBT			2,720	2,720 RETAINE	(930,826)	
2460	INCOME TAXES PAYABLE	15,000			net income	77,781	
2512	DUE TO RESIDENTS	0					
2600	MORTGAGE PAYABLE	0					
2650	EQUIPMENT LOAN PAYABLE				balance	<u>0</u>	
2695	CURRENT PORTION LT DEBT						
2696	DEFERRED INCOME TAXES						
2710	COMMON STOCK						
2720	RETAINED EARNINGS	-930,826					
2970	PROFIT/LOSS FOR PERIOD	77,781					
3007.1	PATIENT DAYS-PRIVATE	6,711					3,007

3007.2	PATIENT DAYS-IPA	9,114						3,007
3007.3	PATIENT DAYS-MEDICARE	1,435						3,007
3007.4	PATIENT DAYS-CONVERSION							3,007
3007.5	PATIENT DAYS-LICENSED							3,007
3007.6	PATIENT DAYS-TOTAL							3,007
3010	1 BASIC CHARGE-PRIVATE & VA	-2,797,978	0	0	0	0		3,007
3015	1 PRIVATE ASSESSMENT TAX INCOME		0	0	0	0		3,010
3020	1 BASIC CHARGE-IPA	0	0	0	0	0		3,020
3030	1 BASIC CHARGE-MEDICARE	0	0	0	0	0		3,030
3035	4 DAY CARE/HOME CARE		0	0	0	0		3,040
3040	1 LIGHT NURSING CARE	0	0	0	0	0		3,050
3050	1 MEDIUM NURSING CARE		0	0	0	0		3,060
3060	1 HEAVY NURSING CARE		0	0	0	0		3,061
3061	1 SKILLED NURSING CARE							3,080
3080	1 NURSING SUPPLIES-PRIVATE	-7,130	0	0	0	0		3,081
3081	1 NURSING SUPPLIES-IPA		0	0	0	0		3,082
3082	1 NURSING SUPPLIES MED PT A		0	0	0	0		3,083
3083	1 NURSING SUPPLIES MED PT B							3,100
3100	17 DRUGS	-158,519	0	0	0	0		3,101
3101	17 DRUGS-OTHER							3,110
3110	6 PT-PRIVATE	-909,059	0	0	0	0		3,111
3111	6 PT-IPA		0	0	0	0		3,112
3112	6 PT-MEDICARE PART A		0	0	0	0		3,113
3113	6 PT-MEDICARE PART B		0	0	0	0		3,140
3130	1 PUBLIC AID ASSESSMENT INC							3,150
3140	19 LABORATORY INCOME		0	0	0	0		3,151
3150	6 SPEECH/OT-PRIVATE		0	0	0	0		3,152
3151	6 SPEECH/OT-IPA		0	0	0	0		3,153
3152	6 SPEECH/OT-MED PART A		0	0	0	0		3,160
3153	6 SPEECH/OT MED PART B							3,410
3410	2 IPA DISCOUNTS	819,287	0	0	0	0		3,411
3411	2 MEDICAID PART B DISCOUNT		0	0	0	0		3,420
3420	2 MEDICARE DISCOUNTS		0	0	0	0		3,500

3440	36 ASSESSMENT TAX EXPENSE			42	3	0	0		3,520
3520	16 RENT INCOME	0		6	0	6	0		3,530
3530	13 BEAUTY SHOP	-14,383		0	0	0	0		3,560
3560	12 ACTIVITY FUND INCOME	0		0	0	0	0		3,570
3570	12 VENDING INCOME/EXPENSE	-484		0	0	0	0		3,590
3580	12 MANAGEMENT FEES			0	0	0	0		3,595
3590	1 EQUIPMENT RENTAL	-1,748		0	0	0	0		3,600
3595	21 RESIDENT TRANSPORTATION	0		0	0	0	0		4,110
3600	21 MISC INCOME	0		0	0	0	0		4,111
4110	GENERAL & ADMINIST WAGES	81,947	91,006	21	1	17	0		4,115
4111	ADMINISTRATOR WAGES	76,054	76,054	17	1	0	0		4,120
4115	VACATION & SICK - G&A	9,059		21	1	0	0		4,121
4120	4475 EMPLOYEE BENEFITS	13,330	327,182	22	3	0	0		4,130
4125	EMPLOYEE HEPETITIS VACCINE	0		22	3	0	0		4,135
4130	EMPLOYEE SCHOLORSHIP WAGE	0		21	1	0	0		4,250
4135	EMPLOYEE SCHOLORSHIP COST	0		23	3	0	0		4,255
4220	DIRECTORS FEES	0	0	18	3	0	0		4,260
4250	4255 OFFICE SUPPLIES	26,564	26,564	21	2	0	0		4,275
4260	TELEPHONE	4,468	4,468	21	3	0	0		4,276
4275	TRAINING & EMPLOYEE DEVL	2,694	2,694	23	3	16	0 **		4,280
4280	GENERAL TRAVEL	7,337	9,314	24	3	16	0		4,281
4281	MEAL EXPENSE FOR TRAVEL	40		24	3	19	0		4,285
4285	EDUCATION & SEMINAR	1,937		24	3	19	-4,315 ***		4,289
4290	HELP WANTED ADVERTISING	2,605	78,666	20	3	0	0 -33,945		4,290
4291	PROMOTIONAL ADVERTISING	20,689		20	3	25	-20,689		4,291
4292	PUBLIC RELATIONS	10,686		20	3	25	-10,686		4,292
4300	LICENSES & FEES	39,805		20	3	17	0		4,300
4310	DUES & SUBSCRIPTIONS	3,695		20	3	17	-559		4,310
4320	CONTRIBUTIONS	0		27	3	20	0		4,320
4350	PROFESSIONAL FEES	27,320	135,320	19	3	22	-10,398		4,350
4355	MEDICAL DIRECTOR	6,000	6,000	9	3	0	0		4,355
4360	UTILIZATION REVIEW	0		10	3	0	0		4,362
4361	OTHER PHYSICIAN FEES			39	3	0	0		4,363

4362	MEDICAL RECORDS CONSULT	1,168		10	3	0	0	4,364
4363	PHARMACIST FEES	1,884		10	3	0	0	4,370
4364	SOC SERV/ACT CONSULT	3,240	3,240	12	3	0	0	4,383
4370	TV RENTAL	0		35	3	5	0	4,390
4380	INCOME TAXES		70,000	27	3	26	0	4,400
4383	BACKGROUND CHECKS	1,186		20	3	26	0	4,401
4400	PAYROLL TAXES	120,332		22	3	0	0	4,410
4401	PAYROLL TAXES ADMINIST	9,676		22	3	0	0	4,420
4410	GROUP INSURANCE	163,170		22	3	0	0	4,430
4420	LIABILITY INSURANCE	44,277	44,277	26	3	0	0	4,435
4425	INSURANCE-OWNERS			22	3	21	0	4,436
4430	WORKMENS COMP INSURANCE	20,674		22	3	0	0	4,450
4450	CENTRAL OFFICE FEES	108,000		19	3	34	0 **	4,460
4460	BAD DEBTS	70,000		27	3	24	-70,000	4,461
4470	LOST ITEMS-RESIDENTS	0		27	3	0		4,470
4490	MISCELLANEOUS	0		27	3	0	0	4,475
4510	REAL ESTATE TAXES	25,087	25,087	33	3	0	0	4,486
4600	LEASED EQUIPMENT	235	235	35	3	16	0	4,490
5110	MAINTENANCE SALARIES	30,003	34,465	6	1	0	0	4,496
5120	MAINTENANCE SICK & VAC	4,462		6	1	0	0	4,510
5130	ELECTRIC	23,776	63,463	5	3	0	0	4,600
5131	NATURAL GAS	23,720		5	3	0	0	5,110
5132	HEATING & DEISEL OIL			5	3	0	0	5,120
5133	WATER & SEWER	15,967		5	3	0	0	5,130
5134	TRASH COLLECTION	9,732	38,925	6	3	0	0	5,131
5140	PROPERTY PLANT REPLACEMNT	11,901	57,647	6	2	0	0	5,133
5160	GENERAL REPAIR & MAINT	45,746		6	2	0	0	5,134
5165	MAINTENANCE CONTRACTS	29,193		6	3	0	0	5,140
5210	DIETARY WAGES	174,460	199,519	1	1	0	0	5,160
5220	DIETARY SICK & VAC	25,059		1	1	0	0	5,165
5240	SALES TAX			2	3	13	0	5,210
5248	FOOD PURCHASES	140,641	133,747	2	2	0	0	5,220
5250	SUPPLIES-DISHWASHING	1,400	10,794	1	2	0	0	5,248

5260	DIETARY REPLACEMENT	1,374		1	2	0	0	5,250
5270	KITCHEN SUPPLIES-PAPER	8,020		1	2	0	0	5,260
5295	MEAL CREDIT	-6,894		2	2	0	0	5,270
5310	LAUNDRY WAGES	49,467	55,215	4	1	0	0	5,295
5340	LAUNDRY SICK & VAC	5,748		4	1	0	0	5,310
5370	LAUNDRY REPLACEMENT	5,640	8,644	4	2	0	0	5,340
5380	LAUNDRY REIMBURSEMENT			4	3	0	0	5,370
5390	LAUNDRY SUPPLIES	3,004		4	2	0	0	5,380
5410	HOUSEKEEPING WAGES	65,669	75,562	3	1	0	0	5,390
5440	HOUSEKEEPING SICK & VAC	9,893		3	1	0	0	5,410
5480	HOUSEKEEPING SUPPLIES	11,668	15,610	3	2	0	0	5,440
5490	HOUSEKEEPING SUPPLIES-PPR	3,942		3	2	0	0	5,480
6010	RN WAGES-MEDICARE		976,299	10	1	0	0	5,490
6020	RN WAGES-NON MEDICARE	147,392		10	1	0	0	6,020
6030	DON WAGES	68,598		10	1	0	0	6,030
6035	ADON	0		10	1	0	0	6,035
6040	RN SICK & VACATION	27,401		10	1	0	0	6,040
6110	LPN WAGES-MEDICARE	233,975		10	1	0	0	6,120
6120	LPN WAGES-NON MEDICARE	0		10	1	0	0	6,140
6130	LPN WAGES OTHER			10	1	0	0	6,220
6140	LPN SICK & VACATION	36,165		10	1	0	0	6,240
6210	AIDE WAGES-MEDICARE			10	1	0	0	6,245
6220	AIDE WAGES-NON MEDICARE	414,435		10	1	0	0	6,246
6230	WARD CLERKS			10	1	0	0	6,247
6240	AIDE VACATION & SICK	48,333		10	1	0	0	6,250
6245	CONTRACT NURSES-RN	0		10	3	0	0	6,255
6246	CONTRACT NURSES-LPN	0		10	3	0	0	6,260
6247	CONTRACT NURSES-AIDES	0		10	3	0	0	6,270
6250	NURSE AIDE TRAINING WAGES	0	0	13	1	0	0	6,275
6255	NURSE AID TRAINING EXP	0	0	13	2	0	0	6,290
6260	NURSE AIDE TRAINING REIMB	0		0	0	0	0	6,295
6270	REHAB WAGES	0		10	1	0	0	6,390
6275	REHAB SICK & VAC	0		10	1	0	0	6,490

6280	NURSING DEPT EDUCATION			23	3	0	0	7,280
6290	NURSING SUPPLIES	29,147	57,559	10	2	0	0	7,281
6295	NURSING SUPPLIES	24,558		10	2	0	0	7,380
6390	REPLACEMENT-NURSING	3,854		10	2	0	0	7,391
6490	NURSING OTHER	280	3,332	10	3	0	0	7,393
7280	DRUG PURCHASES	45,720	79,396	39	2	0	0 ***	7,510
7281	DRUG PURCHASES-OTHER	33,564		39	2			7,540
7380	LABORATORY SERVICES	9,726	276,863	39	3	0	0	7,590
7410	HOME HEALTH SALARY			39	1	0	0	7,620
7440	HOME HEALTH SICK & VAC			39	1	0	0	7,660
7450	HOME HEALTH EXPENSES			39	3	0	0	7,710
7510	ACTIVITES WAGES	46,370	51,754	11	1	0	0	7,720
7540	ACTIVITIES SICK & VAC	5,384		11	1	0	0	7,730
7590	ACTIVITIES SUPPLIES	16,502	16,502	11	2	0	0	7,740
7595	ACTIVITIES FEES	0	0	11	3	0	0	7,750
7610	PT WAGES			39	1	0	0	7,770
7611	PT SICK & VACATION			39	1	0	0	7,820
7620	PT FEES	139,734		39	3	0	0 ***	7,890
7660	PT SUPPLIES	112		39	2	0	0	7,960
7710	SOCIAL SERVICE WAGES	23,154	26,477	12	1	0	0	8,120
7720	SOCIAL SERVICE SICK & VAC	3,323		12	1	0	0	8,125
7730	SOCIAL SERVICE EXPENSES	0	0	12	2	0	0	8,130
7740	OT FEE	126,023		39	3	0	0 ***	8,150
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0	9,510
7770	SPEECH THERAPY FEE	1,380		39	3	0	0 ***	9,520
7800	BEAUTICIAN WAGES		0	40	1	0	0	9,530
7810	BEAUTICIAN SICK & VAC			40	1	0	0	
7820	BEAUTICIAN FEES	12,882	12,882	40	3	0	0	
7890	BEAUTY SHOP SUPPLIES	8	8	40	2	0	0	
7910	VOLUNTEER COORDINATOR			21	1	0	0	
7940	VOL COORD SICK & VAC			21	1	0	0	
7960	VOL COORD SUPPLIES	0		21	2	0	0	
8100	RENT	480	480	34	3	0	0	

8120	INTEREST EXPENSE	729	729	32	3	14	-10,333	
8130	DEPRECIATION	60,911	60,911	30	3	9	0	
8150	LOAN FEE AMORTIZATION	0		32	3	0	0	0
9510	INTEREST INCOME	-10,333		32	0	10	0	
9520	MISC NON-OPERATING INCOME	0		0	0	0	0	
9700	INCOME TAXES	1,238		0	0	0	0	
		3,147,795	3,156,890					
			9,095					

GRAND TOTALS 77,781 -126,980
(NET INCOME)

0

FACILITY NAME:

FACILITY ID: 0

FACILITY UNITS: 62

BALANCE SHEET TOTAL 15,000

	G/L	RECAP CENSUS
PP	6,711	6,711
IPA	9,114	9,114
medic	1,435	1,435
		17,260

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3,007 PATIENT	9,114
3,007 PATIENT	1,435
	0
3,010 BASIC CI	(2,797,978)
3,020 BASIC CI	0
3,030 BASIC CI	0
	0
	0
	0
	0
3,080 NURSING	(7,130)
3,081 NURSING	0
3,082 NURSING	0
3,083 NURSING	0
3,100 DRUGS-M	(158,519)
	0
3,110 PHYSICA	(909,059)
	0
3,112 PHYSICA	0
3,113 PHYSICA	0
3,140 LABORATORY INCOME	0
	0
3,152 ST/OT TF	0
3,153 ST/OT TF	0
3,185 REHAB/ISOLATION/OTHER CHG	
3,410 IPA/OTH	0
3,411 MEDICAL	0
3,420 MEDICAL	793,044

3,520 RENT INC	0
3,530 BEAUTY	(14,383)
	0
3,570 VENDING	(484)
3,590 EQUIPMI	(1,748)
3,595 RESIDEN	0
3,600 MISC INC	0
4,110 G&A WA	81,947
4,111 ADMINIS	76,054
4,115 G&A PTC	9,059
4,120 EMPLOY	14,017
4,130 EMPLOY	0
4,135 EMPLOY	0
4,250 OFFICE S	11,378
4,255 POSTAGI	2,838
4,260 TELEPHC	4,468
4,275 TRAININ	2,694
	0
4,280 GENERA	7,337
4,281 MEAL EX	40
4,285 EDUCAT	1,356
4,289 MEETING	581
4,290 HELP WA	2,605
4,291 PROMOT	20,689
4,292 PUBLIC I	10,686
4,300 LICENSE	39,805
4,310 DUES & S	3,695
4,320 CONTRIB	0
4,350 PROFESS	27,320
4,355 MEDICAL	6,000
	1,168
	1,884

4,364 SOCIAL S	3,240
4,370 TV RENT	0
4,383 BACKGR	1,186
4,390 OTHER T	4,438
4,400 PAYROL	120,332
4,401 PAYROL	9,676
4,410 GROUP I	163,170
4,420 LIABILIT	44,277
4,430 WORKM	20,306
4,435 W/C-FIRS	0
4,436 DRUG TE	368
4,450 MANAGI	108,000
4,460 BAD DEF	70,000
4,461 BAD DEF	26,243
4,470 LOST ITE	0
4,475 UNIFORM	(687)
4,486 SERVICE	16,231
4,490 MISC EX	744
4,496 MISC. M.	12,348
4,510 REAL ES	25,087
4,600 LEASED	235
5,110 MAINTEI	30,003
5,120 MAINTEI	4,462
5,130 ELECTRI	23,776
5,131 NATURA	23,720
5,133 WATER &	15,967
5,134 TRASH C	9,732
5,140 PROP/PL	11,901
5,160 GENERA	45,746
5,165 MAINTEI	12,962
5,210 DIETARY	174,460
5,220 DIETARY	25,059
5,248 FOOD PU	139,897

5,250 SUPPLIE	1,400
5,260 REPLACI	1,374
5,270 KITCHEN	8,020
5,295 MEAL IN	(6,894)
5,310 LAUNDR	49,467
5,340 LAUNDR	5,748
5,370 REPLACI	5,640
	0
5,390 SUPPLIE	3,004
5,410 HOUSEK	65,669
5,440 HOUSEK	9,893
5,480 SUPPLIE	11,668
5,490 SUPPLIE	3,942
6,020 RN WAG	147,392
6,030 DON WA	68,598
6,035 ADON W	0
6,040 RN PTO &	27,401
6,120 LPN WAG	233,975
6,140 LPN PTO	36,165
6,220 AIDES W	414,435
6,240 AIDES PT	48,333
	0
	0
	0
6,270 REHAB V	0
6,275 REHAB F	0
6,290 NURSINC	29,147
6,295 NURSINC	24,558
6,390 REPLACI	3,854
6,490 OTHER	280

7,280 DRUG PU	45,720
7,281 DRUG PU	33,564
7,380 LABORA	0
7,390 X-RAY S	9,726
	0
7,510 ACTIVIT	46,370
7,540 ACTIVIT	5,384
7,590 ACTIVIT	16,502
7,620 PHYSICA	139,734
7,660 P.T. SUPE	112
7,710 SOCIAL S	23,154
7,720 SOCIAL S	3,323
7,730 SOCIAL S	0
7,740 OCCUPA	126,023
7,770 SPEECH '	1,380
7,820 BEAUTIC	12,882
	8
	0
8,120 INTERES	729
	0
8,130 DEPRECI	60,911
	0
9,510 INTERES	(10,333)
9,520 MISC NO	(3,200)
4,220	0
8,100	480
9,702	0
5,230	0
	<u>77,781</u>

Expenses Fixed Assets

