FOR BHF USE

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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

I. IDPH License ID Number: 0053405

Facility Name: Heritage Health Walnut

Address: 308 South Second St (Number) Walnut (City) 61376 (Zip Code)

County: Bureau

Telephone Number: 815 379-2131 **Fax #** ( )

HFS ID Number:

Date of Initial License for Current Owners: Jan 2015

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: Dave Underwood **Telephone Number:** 309 823-7135
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 01/01/16 to 12/31/16 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) David M Underwood
(Title) EVP & CFO

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

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 Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 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	62	Skilled (SNF)	62	22,692	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	22,692	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	10,427	6,029	1,698	18,154	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,427	6,029	1,698	18,154	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 80.00%

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 [x]

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 Jan 2015

J. Was the facility purchased or leased after January 1, 1978?
YES [x] Date Jan 2015 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified _____ and days of care provided 1,698

Medicare Intermediary WPS

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

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

Tax Year: _____ Fiscal Year: _____

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	173,219	8,862		182,081		182,081	3,243	185,324			1
2	Food Purchase		130,260		130,260		130,260		130,260			2
3	Housekeeping	59,433	16,080		75,513		75,513	23	75,536			3
4	Laundry	51,433	9,590		61,023		61,023		61,023			4
5	Heat and Other Utilities			53,634	53,634		53,634	1,008	54,642			5
6	Maintenance	66,126	58,940	40,501	165,567		165,567	13,570	179,137			6
7	Other (specify):*											7
8	TOTAL General Services	350,211	223,732	94,135	668,078		668,078	17,844	685,922			8
	B. Health Care and Programs											
9	Medical Director			8,388	8,388		8,388		8,388			9
10	Nursing and Medical Records	982,016	53,629	6,239	1,041,884		1,041,884	(11,413)	1,030,471			10
10a	Therapy		300,561	18,378	318,939	(317,617)	1,322		1,322			10a
11	Activities	47,451	9,713		57,164		57,164		57,164			11
12	Social Services	75,108		2,140	77,248		77,248		77,248			12
13	CNA Training							799	799			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,104,575	363,903	35,145	1,503,623	(317,617)	1,186,006	(10,614)	1,175,392			16
	C. General Administration											
17	Administrative	82,080			82,080		82,080		82,080			17
18	Directors Fees											18
19	Professional Services			169,109	169,109		169,109	(154,630)	14,479			19
20	Dues, Fees, Subscriptions & Promotions			177,249	177,249	(137,416)	39,833	(24,280)	15,553			20
21	Clerical & General Office Expenses	102,551	13,788	5,671	122,010		122,010	189,392	311,402			21
22	Employee Benefits & Payroll Taxes			271,047	271,047		271,047	25,560	296,607			22
23	Inservice Training & Education			4,575	4,575		4,575	783	5,358			23
24	Travel and Seminar			6,802	6,802		6,802	(1,803)	4,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			33,039	33,039		33,039	10,722	43,761			26
27	Other (specify):*			(4,392)	(4,392)		(4,392)	4,392				27
28	TOTAL General Administration	184,631	13,788	663,100	861,519	(137,416)	724,103	50,136	774,239			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,639,417	601,423	792,380	3,033,220	(455,033)	2,578,187	57,366	2,635,553			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 Heritage Health Walnut #0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation							72,415	72,415			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			28,151	28,151		28,151	50,074	78,225			32
33	Real Estate Taxes							34,043	34,043			33
34	Rent-Facility & Grounds			272,480	272,480		272,480	(267,730)	4,750			34
35	Rent-Equipment & Vehicles			3,498	3,498		3,498	5,773	9,271			35
36	Other (specify):*											36
37	**TOTAL Ownership**			304,129	304,129		304,129	(105,425)	198,704			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			343,653	343,653	317,617	661,270	(41,915)	619,355			39
40	Barber and Beauty Shops			11,177	11,177		11,177		11,177			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					137,416	137,416		137,416			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			354,830	354,830	455,033	809,863	(41,915)	767,948			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,639,417	601,423	1,451,339	3,692,179		3,692,179	(89,974)	3,602,205			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 Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(46)			10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(5,849)			19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(9,533)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	4,392			24
25	Fund Raising, Advertising and Promotional	(30,470)			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)**	$ (41,506)		$	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)	(48,468)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (48,468)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (89,974)		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.			$		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

Heritage Health Walnut

ID# 0053405

Report Period Beginning: 01/01/16

Ending: 12/31/16

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
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		0	20	17
18				18
19			24	19
20		0	27	20
21				21
22		(9,533)	19	22
23				23
24		4,392	27	24
25		(30,470)	20	25
26				26
27		0	22	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**	(35,611)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary	0	0	3,243	0	0	0	0	0	0	0	0	3,243	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	23	0	0	0	0	0	0	0	0	23	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,008	0	0	0	0	0	0	0	0	1,008	5
6	Maintenance	0	0	13,570	0	0	0	0	0	0	0	0	13,570	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	17,844	0	0	0	0	0	0	0	0	17,844	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	(11,612)	199	0	0	0	0	0	0	0	0	(11,413)	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	799	0	0	0	0	0	0	0	0	799	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	(11,612)	998	0	0	0	0	0	0	0	0	(10,614)	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	(9,533)	(157,531)	12,434	0	0	0	0	0	0	0	0	(154,630)	19
20	Fees, Subscriptions & Promotions	(30,470)	0	6,190	0	0	0	0	0	0	0	0	(24,280)	20
21	Clerical & General Office Expenses	0	0	189,392	0	0	0	0	0	0	0	0	189,392	21
22	Employee Benefits & Payroll Taxes	0	0	25,560	0	0	0	0	0	0	0	0	25,560	22
23	Inservice Training & Education	0	0	783	0	0	0	0	0	0	0	0	783	23
24	Travel and Seminar	(5,849)	0	4,046	0	0	0	0	0	0	0	0	(1,803)	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	10,722	0	0	0	0	0	0	0	0	10,722	26
27	Other (specify):*	4,392	0	0	0	0	0	0	0	0	0	0	4,392	27
28	**TOTAL General Administration**	(41,460)	(157,531)	249,127	0	0	0	0	0	0	0	0	50,136	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(41,460)	(169,143)	267,969	0	0	0	0	0	0	0	0	57,366	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Health Walnut # 0053405 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	54,781	0	17,634	0	0	0	0	0	0	0	72,415	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(46)	49,931	0	189	0	0	0	0	0	0	0	50,074	32
33	Real Estate Taxes	0	34,043	0	0	0	0	0	0	0	0	0	34,043	33
34	Rent-Facility & Grounds	0	(271,560)	0	3,830	0	0	0	0	0	0	0	(267,730)	34
35	Rent-Equipment & Vehicles	0	0	0	5,773	0	0	0	0	0	0	0	5,773	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(46)	(132,805)	0	27,426	0	0	0	0	0	0	0	(105,425)	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	(41,915)	0	0	0	0	0	0	0	0	0	(41,915)	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	(41,915)	0	0	0	0	0	0	0	0	0	(41,915)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(41,506)	(343,863)	267,969	27,426	0	0	0	0	0	0	0	(89,974)	45

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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
Heritage Enterprises, Inc.	100	Attached Following This Page		Heritage Operations G	Bloomington	Mgmt. Services
				Green Tree Pharmacy	Minonk	Pharmacy

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 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	10	Adjustment for Related Organiza	$	GreenTree Pharmacy	0.00%	$ (11,612)	$ (11,612)	1
2	V	23	Adjustment for Related Organization		GreenTree Pharmacy	0.00%			2
3	V	39	Adjustment for Related Organization		GreenTree Pharmacy	0.00%	(41,915)	(41,915)	3
4	V	19	Adjustment for Related Organization	157,531	Heritage Operations Group, LLC	0.00%		(157,531)	4
5	V								5
6	V	34	Adjustment for Related Organization	271,560	Heritage Manor Real Estate, LLC	0.00%		(271,560)	6
7	V	33	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		34,043	34,043	7
8	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		48,356	48,356	8
9	V	30	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		54,781	54,781	9
10	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		1,575	1,575	10
11	V								11
12	V								12
13	V								13
14	Total			$ 429,091			$ 85,228	$ * (343,863)	14

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	1	Dietary	$	Heritage Operations Group LLC		$	$ 3,243	15
16	V	2	Food Purchase					0	16
17	V	3	Housekeeping					23	17
18	V	4	Laundry					0	18
19	V	5	Heat & Other Utilities					1,008	19
20	V	6	Maintenance					13,570	20
21	V	7	Other					0	21
22	V	9	Medical Director					0	22
23	V	10	Nursing & Medical Records					199	23
24	V	11	Activities					0	24
25	V	12	Social Service					0	25
26	V	13	Nurse Aide Training					799	26
27	V	14	Program Transportation					0	27
28	V	15	Other					0	28
29	V	17	Administrative					0	29
30	V	18	Directors Fees					0	30
31	V	19	Professional Services					12,434	31
32	V	20	Fees, Subscription, Promotions					6,190	32
33	V	21	Clerical & General Office Expenses					189,392	33
34	V	22	Employee Benefits & Payroll Taxes					25,560	34
35	V	23	Inservice Training & Education					783	35
36	V	24	Travel and Seminar					4,046	36
37	V	25	Other Admin. Staff Transportation					0	37
38	V	26	Insurance-Prop.Liab.Malpract					10,722	38
39	Total			$			$ 0	$ * 267,969	39

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	27	Other	$	Heritage Operations Group LLC		$	$ 0	15
16	V	30	Depreciation					17,634	16
17	V	31	Amortization of Pre-Op & Org					0	17
18	V	32	Interest					189	18
19	V	33	Real Estate Taxes					0	19
20	V	34	Rent-Facility & Grounds					3,830	20
21	V	35	Rent-Equipment & Vehicles					5,773	21
22	V	36	Other					0	22
23	V	38	Medically Nec Transportation					0	23
24	V	39	Ancillary Service Centers					0	24
25	V	40	Barber and Beauty Shops					0	25
26	V	41	Coffee and Gift Shops					0	26
27	V	42	Other					0	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			$			$ 0	$ * 27,426	39

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	Heritage Enterprises Inc.	Sole Member		100.00					$		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 Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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: Heritage Operations Group
Street Address: Box 3188
City / State / Zip Code: Bloomington, IL 61701
Phone Number: ( )
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,571	26	$ 134,491	$ 133,835	62	$ 3,243	1
2	2	Food Purchase	Beds	2,571	26	0	0	62	0	2
3	3	Housekeeping	Beds	2,571	26	965	0	62	23	3
4	4	Laundry	Beds	2,571	26	0	0	62	0	4
5	5	Heat & Other Utilities	Beds	2,571	26	41,789	0	62	1,008	5
6	6	Maintenance	Beds	2,571	26	562,719	88,582	62	13,570	6
7	7	Other	Beds	2,571	26	0	0	62	0	7
8	9	Medical Director	Beds	2,571	26	0	0	62	0	8
9	10	Nursing & Medical Records	Beds	2,571	26	8,251	9,150	62	199	9
10	11	Activities	Beds	2,571	26	0	0	62	0	10
11	12	Social Service	Beds	2,571	26	0	0	62	0	11
12	13	Nurse Aide Training	Beds	2,571	26	33,130	26,566	62	799	12
13	14	Program Transportation	Beds	2,571	26	0	0	62	0	13
14	15	Other	Beds	2,571	26	0	0	62	0	14
15	17	Administrative	Beds	2,571	26	0	0	62	0	15
16	18	Directors Fees	Beds	2,571	26	0	0	62	0	16
17	19	Professional Services	Beds	2,571	26	515,620	0	62	12,434	17
18	20	Fees, Subscription, Promotions	Beds	2,571	26	256,684	0	62	6,190	18
19	21	Clerical & General Office Expense	Beds	2,571	26	7,853,640	7,408,797	62	189,392	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,571	26	1,059,901	0	62	25,560	20
21	23	Inservice Training & Education	Beds	2,571	26	32,489	0	62	783	21
22	24	Travel and Seminar	Beds	2,571	26	167,777	0	62	4,046	22
23	25	Other Admin. Staff Transportatio	Beds	2,571	26	0	0	62	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,571	26	444,625	0	62	10,722	24
25	TOTALS					$ 11,112,081	$ 7,666,930		$ 267,969	25

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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: Heritage Operations Group
Street Address: Box 3188
City / State / Zip Code: Bloomington, IL 61701
Phone Number: ( )
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,571	26	$	$	62	$	1
2	30	Depreciation	Beds	2,571	26	731,247		62	17,634	2
3	31	Amortization of Pre-Op & Org	Beds	2,571	26			62		3
4	32	Interest	Beds	2,571	26	7,851		62	189	4
5	33	Real Estate Taxes	Beds	2,571	26			62		5
6	34	Rent-Facility & Grounds	Beds	2,571	26	158,824		62	3,830	6
7	35	Rent-Equipment & Vehicles	Beds	2,571	26	239,379		62	5,773	7
8	36	Other	Beds	2,571	26			62		8
9	38	Medically Nec Transportation	Beds	2,571	26			62		9
10	39	Ancillary Service Centers	Beds	2,571	26			62		10
11	40	Barber and Beauty Shops	Beds	2,571	26			62		11
12	41	Coffee and Gift Shops	Beds	2,571	26			62		12
13	42	Other	Beds	2,571	26			62		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					$ 1,137,301	$		$ 27,426	25

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	Morton Community Bank		x	Mortgage			$	$			$ 48,356	1
2	Morton Community Bank		x	Loan Fee Amortization							1,575	2
3												3
4												4
5												5
	Working Capital											
6	Bank of America		x	Working Capital							28,151	6
7												7
8												8
9	TOTAL Facility Related						$	$			$ 78,082	9
	B. Non-Facility Related*											
10	Interest Income										(46)	10
11												11
12	Allocated Corporate										189	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 143	14
15	TOTALS (line 9+line14)						$	$			$ 78,225	15

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.)

Facility Name & ID Number Heritage Health Walnut **#** 0053405 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 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.)	$	34,043	2
3. Under or (over) accrual (line 2 minus line 1).	$	34,043	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)	$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	34,043	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2011	26,663	8
2012	34,518	9
2013	33,172	10
2014	34,356	11
2015	34,043	12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	$	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.**

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Health Walnut COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 0053405

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 2015 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 2015.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	03-17-100-003		$ 42,298.98	$ 33,839.00
2.	03-17-202-001		$ 255.44	$ 204.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 42,554.42	$ 34,043.00

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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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 Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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 [x] (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 [x] (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).

Walnut Apartments - Independent living units located adjacent to SNF facility. Only combined cost is real estate tax expense.

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: 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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1				$ 20,610	1
2					2
3	TOTALS			$ 20,610	3

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	62				$ 469,470	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Improvements			1977	1,605						9
10	Improvements			1979	15						10
11	Improvements			1978	3,737						11
12	Improvements			1980	12,962						12
13	Improvements			1981	6,721						13
14	Improvements			1982	2,572						14
15	Improvements			1983	1,394						15
16	Improvements			1984	10,068						16
17	Improvements			1985	2,599						17
18	Improvements			1988	6,911						18
19	Improvements			1991	15,262						19
20	Improvements			1992	28,595						20
21	Improvements			1993	8,420						21
22	Improvements			1994	12,336						22
23	Improvements			1995	14,430						23
24	Improvements			1996	10,346						24
25	Improvements			1999	17,393						25
26	Wander Guard System			2000	760						26
27	Fire Alarm			2000	675						27
28	Main Entrance Alarm			2000	2,422						28
29	Drapes			2001	1,126						29
30	Fire Doors			2001	2,255						30
31											31
32											32
33	C/O Allocation					17,634		17,634			33
34	Book Depreciation					50,506		50,506			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 Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	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	$ 68,140		$ 68,140	$	$	70

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	
1	Totals from Page 12A, Carried Forward		$ 776,601	$ 68,140		$ 68,140	$	$	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	$ 68,140		$ 68,140	$	$	34

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	
1	Totals from Page 12B, Carried Forward		$ 863,041	$ 68,140		$ 68,140	$	$	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	$ 68,140		$ 68,140	$	$	34

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	
1	Totals from Page 12C, Carried Forward		$ 1,037,458	$ 68,140		$ 68,140	$	$	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	Construct new sign depicting new facility name	2015	10,557						20
21	Dining room remodeling - removal of old flooring, asbestos	2015	19,758						21
22	removal, new flooring, painting, new plumbing and new								22
23	light fixtures.								23
24									24
25	Replace laundry room cooling unit	2016	5,671						25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,243,613	$ 68,140		$ 68,140	$	$	34

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	$ 483,927	$ 4,275	$ 4,275	$		$	71
72	Current Year Purchases	9,169						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 493,096	$ 4,275	$ 4,275	$		$	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	2007	$ 58,504	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$ 58,504	$	$	$		$	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)	$ 1,815,823	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 72,415	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 72,415	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 Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2017	$
13.	/2018	$
14.	/2019	$

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

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: $ 3,498 Description: Televisions and office equipment
(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			$	$	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 Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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
   - ☐ NO

   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.

STATE OF ILLINOIS

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$ 163,413	$		$ 163,413	1
2	Licensed Speech and Language Development Therapist		hrs			16,454			16,454	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			163,786	1,322		165,108	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				299,239		299,239	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					18,378			18,378	13
14	TOTAL			$		$ 362,031	$ 300,561		$ 662,592	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 Heritage Health Walnut **#** 0053405 **Report Period Beginning:** 01/01/16 **Ending:** 12/31/16

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/16 **(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	$ 14,786	$	1
2	Cash-Patient Deposits	4,995		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	687,031		3
4	Supply Inventory (priced at)	6,806		4
5	Short-Term Investments			5
6	Prepaid Insurance	25,268		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(131,625)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 607,261	$	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			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			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)**	$	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 607,261	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 116,785	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,995		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	152,501		30
31	Accrued Taxes Payable (excluding real estate taxes)	2,268		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Bed Tax	15,224		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 291,773	$	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)**	$ 291,773	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 315,488	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 607,261	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,029,312	1
2	Restatements (describe):		2
3	**Reclassify equity investment balance**	(815,200)	3
4	**Correct out of balance position at 12-31-15**	1,204	4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 215,316	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	100,172	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)**	$ 100,172	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)**	$ 315,488	24 *

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	$ 3,265,559	1
2	Discounts and Allowances for all Levels	(1,180,363)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,085,196	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,099,986	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,099,986	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	12,320	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	582,994	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	11,809	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 607,123	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	46	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 46	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)**	$ 3,792,351	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	668,078	31
32	Health Care	1,503,623	32
33	General Administration	861,519	33
	B. Capital Expense		
34	Ownership	304,129	34
	C. Ancillary Expense		
35	Special Cost Centers	354,830	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)***	$ 3,692,179	40
41	**Income before Income Taxes (line 30 minus line 40)****	100,172	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 100,172	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? _____ 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 Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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	1,803	1,898	$ 70,810	$ 37.31	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	5,325	5,605	159,542	28.46	3
4	Licensed Practical Nurses	11,279	11,873	289,472	24.38	4
5	CNAs & Orderlies	33,847	35,629	462,192	12.97	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides			0		8
9	Activity Director					9
10	Activity Assistants	4,098	4,314	47,451	11.00	10
11	Social Service Workers	1,735	1,826	75,108	41.13	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,270	16,074	173,219	10.78	15
16	Dishwashers					16
17	Maintenance Workers	3,365	3,542	66,126	18.67	17
18	Housekeepers	4,732	4,981	59,433	11.93	18
19	Laundry	4,949	5,211	51,433	9.87	19
20	Administrator	1,984	2,088	82,080	39.31	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,006	4,217	102,551	24.32	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)	92,393	97,258	$ 1,639,417 *	$ 16.86	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		$ 0		35
36	Medical Director		8,388		36
37	Medical Records Consultant		2,835		37
38	Nurse Consultant				38
39	Pharmacist Consultant		3,316		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		2,140		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 16,679		49

C. CONTRACT NURSES

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

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dennis Grobe			$ 82,080
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 82,080

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Operations Group	Mgt services	$ 157,531
ADP	Payroll tax processing	1,172
Tango Inc.	ACA compliance	448
McKee Environmental	Inspections	425
Legal adj to Zero		9,533
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 169,109

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 14,067
Unemployment Compensation Insurance	12,251
FICA Taxes	125,415
Employee Health Insurance	102,010
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Benefits	17,304
Central Office Allocation	25,560
TOTAL (agree to Schedule V, line 22, col.8)	$ 296,607

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	2,290
Health Care Worker Background Check	
(Indicate # of checks performed)	925
PR	6,634
Dues & Subscriptions	4,185
License & Fees	4,317
Central Office Allocation	6,190
Less: Public Relations Expense	(6,634)
Non-allowable advertising	(2,354)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 15,553

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	4,061
	26
Seminar Expense	2,715
	(1,803)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,999

**See instructions.

Facility Name & ID Number Heritage Health Walnut # 0053405 Report Period Beginning: 01/01/16 Ending: 12/31/16

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? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(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 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. $ **137,416**
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. $ **4,132**

(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?
Firm Name: **Sulaski & Webb**

(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. **None Claimed**
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 3 Line #	Sch 5 pg 3 Col #	Sch 6 pg Line #	Adjustment Amount					
1009	PETTY CASH	14,786							1,009	1,009	CASH	14,786
1010	CASH IN BANK								1,100	1,100	ACCTS RI	724,836
1040	CASH IN BANK-PAYROLL								1,101	1,101	ALLOW. I	(37,805)
1100	ACCOUNTS RECEIVABLE	687,031							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	25,268
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	25,268							1,310	1,310	SUPPLIES	6,806
1220	OTHER PREPAID EXPENSES								1,320	1,320	LINEN INVENTORY	
1300	FOOD INVENTORY								1,409	1,409	LAND	0
1310	SUPPLIES INVENTORY	6,806							1,450	1,450	FURNITU	0
1409	LAND	0							1,460			0
1450	FURNITURE & EQUIPMENT	0							1,475	1,475	BUILDIN	0
1460	ACCUM DEPR-FURN & EQUI	0							1,490	1,490	ACCUM I	0
1475	BUILDING & IMPROVEMEN	0							1,530	1,530	RESIDEN	4,995
1490	ACCUM DEPR-BUILDING	0							1,550	1,550	LOAN FE	0
1530	RESIDENT FUNDS	4,995							1,551	1,551	LOAN FEES ADDED	
1550	LOAN FEES	0							1,850	1,850	INTERCO	(131,625)
1560	REAL ESTATE TAX ESCROW								2,010	2,010	ACCOUN	(116,785)
1575	REIMBURSABLE PURCHASES								2,100	2,095	BONUSES PAYABLE	
1850	INTRACOMPANY	-131,625							2,100	2,100	ACCRUEI	(33,340)
2010	ACCOUNTS PAYABLE	-116,785							2,100	2,100	PR CLEARING-BENEFITS	
2095	BONUSES PAYABLE								2,100	2,100	PR CLEARING-LABOR	
2100	ACCRUED PAYROLL	-33,340							2,110	2,110	ACCRUEI	(119,161)
2110	ACCRUED VACATION PAY	-119,161							2,120	2,120	U.C. TAX	0
2120	UC TAXES PAYABLE								2,125	2,125	FICA TAX	(2,268)
2125	FICA TAX PAYABLE	-2,268	-2,268						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	EMPLOYEEE INSURANCE REFUND	
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 - CAFETERIA	
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 G/	0
2260	WAGE GARNISHMENTS								2,300	2,300	ACCRUEI	0
2280	MISC PAYROLL DEDUCTIONS								2,320	2,320	IPA PAYM	(15,224)
2300	ACCRUED INTEREST PAYAI	0							2,350	2,350	REAL ES	0
2310	SALES TAX PAYABLE								2,385			0
2320	IPA PAYMENTS PAYABLE	-15,224							2,400	2,400	CURRENT PORTION OF LT DEBT	
2350	REAL ESTATE TAX PAYABL	0							2,512	2,512	DUE TO F	(4,995)
2385	ACTIVITY FUND	0							2,600	2,600	LASALLE	0
2390	SECURITY DEPOSITS	0							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 DEBT	
2400	CURRENT PORTION LT DEBT								2,720	2,720	RETAINE	(215,316)
2460	INCOME TAXES PAYABLE										net income	(100,172)
2512	DUE TO RESIDENTS	-4,995										
2600	MORTGAGE PAYABLE	0										
2650	EQUIPMENT LOAN PAYABLE										balance	0
2695	CURRENT PORTION LT DEBT											
2696	DEFERRED INCOME TAXES											
2710	COMMON STOCK											
2720	RETAINED EARNINGS	-215,316										
2970	PROFIT/LOSS FOR PERIOD	-100,172										
3007.1	PATIENT DAYS-PRIVATE	6,029							3,007	3,007	PATIENT DA	6,029
3007.2	PATIENT DAYS-IPA	10,427							3,007	3,007	PATIENT DA	10,427
3007.3	PATIENT DAYS-MEDICARE	1,698							3,007	3,007	PATIENT DA	1,698
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 &	-3,250,653		0	0	0	0		3,007			
3015	1 PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010	BASIC CHAR	(3,250,653)
3020	1 BASIC CHARGE-IPA	0		0	0	0	0		3,020	3,020	BASIC CHAR	0
3030	1 BASIC CHARGE-MEDICARE	0		0	0	0	0		3,030	3,030	BASIC CHAR	0
3035	4 DAY CARE/HOME CARE			0	0	0	0		3,040			103,378
3040	1 LIGHT NURSING CARE			0	0	0	0		3,050			0
3050	1 MEDIUM NURSING CARE			0	0	0	0		3,060			0
3060	1 HEAVY NURSING CARE			0	0	0	0		3,061			0
3061	1 SKILLED NURSING CARE								3,080	3,080	NURSING SU	(14,878)
3080	1 NURSING SUPPLIES-PRIVAT	-14,878		0	0	0	0		3,081	3,081	NURSING SU	0
3081	1 NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082	NURSING SU	0
3082	1 NURSING SUPPLIES MED PT A			0	0	0	0		3,083	3,083	NURSING SU	0
3083	1 NURSING SUPPLIES MED PT B								3,100	3,100	DRUGS-MED	(582,994)
3100	17 DRUGS	-582,994		0	0	0	0		3,101			0
3101	17 DRUGS-OTHER								3,110	3,110	PHYSICAL TI	(1,099,986)
3110	6 PT-PRIVATE	-1,099,986		0	0	0	0		3,111			0
3111	6 PT-IPA			0	0	0	0		3,112	3,112	PHYSICAL TI	0
3112	6 PT-MEDICARE PART A			0	0	0	0		3,113	3,113	PHYSICAL TI	0
3113	6 PT-MEDICARE PART B			0	0	0	0		3,140	3,140	LABORATORY INCOME	
3130	1 PUBLIC AID ASSESSMENT II	103,378							3,150			0
3140	19 LABORATORY INCOME			0	0	0	0		3,151			
3150	6 SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152	ST/OT THER/	0
3151	6 SPEECH/OT-IPA			0	0	0	0		3,153	3,153	ST/OT THER/	0
3152	6 SPEECH/OT-MED PART A			0	0	0	0		3,160	3,185	REHAB/ISOLATION/OTHER CHG	
3153	6 SPEECH/OT MED PART B								3,410	3,410	IPA/OTHER I	0
3410	2 IPA DISCOUNTS	1,180,363		0	0	0	0		3,411	3,411	MEDICARE F	0
3411	2 MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420	MEDICARE I	1,162,688
3420	2 MEDICARE DISCOUNTS			0	0	0	0		3,500			
3440	36 ASSESSMENT TAX EXPENSE			42	3	0	0		3,520	3,520	RENT INCOM	0
3520	16 RENT INCOME	0		6	0	6	0		3,530	3,530	BEAUTY SH(	(12,320)
3530	13 BEAUTY SHOP	-12,320		0	0	0	0		3,560			0
3560	12 ACTIVITY FUND INCOME	0		0	0	0	0		3,570	3,570		
3570	12 VENDING INCOME/EXPENSI	0		0	0	0	0		3,590	3,590	EQUIPMENT	(28)
3580	12 MANAGEMENT FEES			0	0	0	0		3,595	3,595	RESIDENT TI	(1,760)
3590	1 EQUIPMENT RENTAL	-28		0	0	0	0		3,600	3,600	MISC INCOM	(10,049)
3595	21 RESIDENT TRANSPORTATIC	-1,760		0	0	0	0		4,110	4,110	G&A WAGES	94,706
3600	21 MISC INCOME	-10,049		0	0	0	0		4,111	4,111	ADMINISTRA/	82,080
4110	GENERAL & ADMINIST WA(	94,706	102,551	21	1	17	0		4,115	4,115	G&A PTO & I	7,845
4111	ADMINISTRATOR WAGES	82,080	82,080	17	1	0	0		4,120	4,120	EMPLOYEE I	11,311
4115	VACATION & SICK - G&A	7,845		21	1	0	0		4,121			
4120 4475	EMPLOYEE BENEFITS	11,311	271,047	22	3	0	0		4,130	4,130	EMPLOYEE !	0
4125	EMPLOYEE HEPETITIS VAC(	0		22	3	0	0		4,135	4,135	EMPLOYEE !	5,993
4130	EMPLOYEE SCHOLORSHIP \	0	103,378	21	1	0	0		4,250	4,250	OFFICE SUPI	2,843
4135	EMPLOYEE SCHOLORSHIP (	5,993		23	3	0	0		4,255	4,255	POSTAGE	2,753
4220	DIRECTORS FEES	0	0	18	3	0	0		4,260	4,260	TELEPHONE	5,671
4250 4255	OFFICE SUPPLIES	13,788	13,788	21	2	0	0		4,275	4,275	TRAINING &	4,575
4260	TELEPHONE	5,671	5,671	21	3	0	0		4,276			
4275	TRAINING & EMPLOYEE DE	4,575	4,575	23	3	16	0	**	4,280	4,280	GENERAL TI	4,061
4280	GENERAL TRAVEL	4,061	6,802	24	3	16	0		4,281	4,281	MEAL EXPEI	26
4281	MEAL EXPENSE FOR TRAVE	26		24	3	19	0		4,285	4,285	EDUCATION	2,222
4285	EDUCATION & SEMINAR	2,715		24	3	19	-5,849	***	4,289	4,289	MEETINGS E	493
4290	HELP WANTED ADVERTISIN	2,290	73,871	20	3	0	0	-34,038	4,290	4,290	HELP WANTI	2,290
4291	PROMOTIONAL ADVERTISII	21,482		20	3	25	-21,482		4,291	4,291	PROMOTION	21,482
4292	PUBLIC RELATIONS	6,634		20	3	25	-6,634		4,292	4,292	PUBLIC REL/	6,634
4300	LICENSES & FEES	38,355		20	3	17	0		4,300	4,300	LICENSE & F	38,355
4310	DUES & SUBSCRIPTIONS	4,185		20	3	17	-2,354		4,310	4,310	DUES & SUB	4,185
4320	CONTRIBUTIONS	0		27	3	20	0		4,320	4,320	CONTRIBUTI	0
4350	PROFESSIONAL FEES	11,578	169,109	19	3	22	-9,533		4,350	4,350	PROFESSION	11,578
4355	MEDICAL DIRECTOR	8,388	8,388	9	3	0	0		4,355	4,355	MEDICAL DI	8,388
4360	UTILIZATION REVIEW	0		10	3	0	0		4,362			2,835
4361	OTHER PHYSICIAN FEES			39	3	0	0		4,363			3,316
4362	MEDICAL RECORDS CONSU	2,835		10	3	0	0		4,364	4,364	SOCIAL SER'	2,140
4363	PHARMACIST FEES	3,316		10	3	0	0		4,370	4,370	TV RENTAL	0
4364	SOC SERV/ACT CONSULT	2,140	2,140	12	3	0	0		4,383	4,383	BACKGROUI	925
4370	TV RENTAL	0		35	3	5	0		4,390	4,390	OTHER TAXI	0
4380	INCOME TAXES		-4,392	27	3	26	0		4,400	4,400	PAYROLL T/	129,146
4383	BACKGROUND CHECKS	925		20	3	26	0		4,401	4,401	PAYROLL T/	8,520
4400	PAYROLL TAXES	129,146		22	3	0	0		4,410	4,410	GROUP INSU	102,010
4401	PAYROLL TAXES ADMINIST	8,520		22	3	0	0		4,420	4,420	LIABILITY II	33,039
4410	GROUP INSURANCE	102,010		22	3	0	0		4,430	4,430	WORKMAN'S	13,377
4420	LIABILITY INSURANCE	33,039	33,039	26	3	0	0		4,435	4,435	W/C-FIRST A	0
4425	INSURANCE-OWNERS			22	3	21	0		4,436	4,436	DRUG TESTI	690
4430	WORKMENS COMP INSURAI	14,067		22	3	0	0		4,450	4,450	MANAGEME	157,531
4450	CENTRAL OFFICE FEES	157,531		19	3	34	0	**	4,460	4,460	BAD DEBTS	(4,392)
4460	BAD DEBTS	-4,392		27	3	24	4,392		4,461	4,461	BAD DEBTS	17,675
4470	LOST ITEMS-RESIDENTS	0		27	3	0			4,470	4,470	LOST ITEMS-	0
4490	MISCELLANEOUS	0		27	3	0	0		4,475	4,475	UNIFORM E)	0
4510	REAL ESTATE TAXES	0	0	33	3	0	0		4,486	4,486	M.I.S. Softwar	16,713
4600	LEASED EQUIPMENT	3,498	3,498	35	3	16	0		4,490	4,490	MISC EXPEN	1,917
5110	MAINTENANCE SALARIES	60,637	66,126	6	1	0	0		4,496	4,496	MISC. M.I.S. I	8,192
5120	MAINTENANCE SICK & VAC	5,489		6	1	0	0		4,510	4,510	REAL ESTAT	0
5130	ELECTRIC	25,766	53,634	5	3	0	0		4,600	4,600	LEASED EQU	3,498
5131	NATURAL GAS	11,491		5	3	0	0		5,110	5,110	MAINTENAN	60,637
5132	HEATING & DEISEL OIL			5	3	0	0		5,120	5,120	MAINTENAN	5,489
5133	WATER & SEWER	16,377		5	3	0	0		5,130	5,130	ELECTRIC	25,766
5134	TRASH COLLECTION	10,210	40,501	6	3	0	0		5,131	5,131	NATURAL G.	11,491
5140	PROPERTY PLANT REPLACE	7,553	58,940	6	2	0	0		5,133	5,133	WATER & SE	16,377
5160	GENERAL REPAIR & MAINT	51,387		6	2	0	0		5,134	5,134	TRASH COLI	10,210
5165	MAINTENANCE CONTRACT	30,291		6	3	0	0		5,140	5,140	PROP/PLANT	7,553
5210	DIETARY WAGES	161,331	173,219	1	1	0	0		5,160	5,160	GENERAL RI	51,387
5220	DIETARY SICK & VAC	11,888		1	1	0	0		5,165	5,165	MAINTENAN	13,578
5240	SALES TAX			2	3	13	0		5,210	5,210	DIETARY W/	161,331
5248	FOOD PURCHASES	134,392	130,260	2	2	0	0		5,220	5,220	DIETARY PT	11,888
5250	SUPPLIES-DISHWASHING	1,674	8,862	1	2	0	0		5,248	5,248	FOOD PURCI	132,475
5260	DIETARY REPLACEMENT	966		1	2	0	0		5,250	5,250	SUPPLIES DI	1,674
5270	KITCHEN SUPPLIES-PAPER	6,222		1	2	0	0		5,260	5,260	REPLACEME	966
5295	MEAL CREDIT	-4,132		2	2	0	0		5,270	5,270	KITCHEN SU	6,222
5310	LAUNDRY WAGES	47,946	51,433	4	1	0	0		5,295	5,295	MEAL INCOI	(4,132)
5340	LAUNDRY SICK & VAC	3,487		4	1	0	0		5,310	5,310	LAUNDRY W	47,946
5370	LAUNDRY REPLACEMENT	6,397	9,590	4	2	0	0		5,340	5,340	LAUNDRY P	3,487
5380	LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370	REPLACEME	6,397
5390	LAUNDRY SUPPLIES	3,193		4	2	0	0		5,380			0
5410	HOUSEKEEPING WAGES	54,732	59,433	3	1	0	0		5,390	5,390	SUPPLIES	3,193
5440	HOUSEKEEPING SICK & VA(	4,701		3	1	0	0		5,410	5,410	HOUSEKEEP	54,732
5480	HOUSEKEEPING SUPPLIES	16,080	16,080	3	2	0	0		5,440	5,440	HOUSEKEEP	4,701
5490	HOUSEKEEPING SUPPLIES-F	0		3	2	0	0		5,480	5,480	SUPPLIES-CI	16,080
6010	RN WAGES-MEDICARE		982,016	10	1	0	0		5,490	5,490	SUPPLIES-H(	0
6020	RN WAGES-NON MEDICARE	139,769		10	1	0	0		6,020	6,020	RN WAGES	139,769
6030	DON WAGES	70,810		10	1	0	0		6,030	6,030	DON WAGES	70,810
6035	ADON	0		10	1	0	0		6,035	6,035	ADON WAGES	
6040	RN SICK & VACATION	19,773		10	1	0	0		6,040	6,040	RN PTO & RE	19,773
6110	LPN WAGES-MEDICARE	262,328		10	1	0	0		6,120	6,120	LPN WAGES	262,328
6120	LPN WAGES-NON MEDICAR	0		10	1	0	0		6,140	6,140	LPN PTO & R	27,144
6130	LPN WAGES OTHER			10	1	0	0		6,220	6,220	AIDES WAGI	423,576
6140	LPN SICK & VACATION	27,144		10	1	0	0		6,240	6,240	AIDES PTO &	38,616
6210	AIDE WAGES-MEDICARE			10	1	0	0		6,245			0
6220	AIDE WAGES-NON MEDICAI	423,576		10	1	0	0		6,246			
6230	WARD CLERKS			10	1	0	0		6,247			
6240	AIDE VACATION & SICK	38,616		10	1	0	0		6,250			0
6245	CONTRACT NURSES-RN	0		10	3	0	0		6,255			0
6246	CONTRACT NURSES-LPN	0		10	3	0	0		6,260			0
6247	CONTRACT NURSES-AIDES	0		10	3	0	0		6,270	6,270	REHAB WAG	0
6250	NURSE AIDE TRAINING WA(	0	0	13	1	0	0		6,275	6,275	REHAB PTO /	0
6255	NURSE AID TRAINING EXP	0	0	13	2	0	0		6,290	6,290	NURSING SU	32,995
6260	NURSE AIDE TRAINING REII	0		0	0	0	0		6,295	6,295	NURSING SU	19,430
6270	REHAB WAGES	0		10	1	0	0		6,390	6,390	REPLACEME	1,204
6275	REHAB SICK & VAC	0		10	1	0	0		6,490	6,490	OTHER	88
6280	NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280	DRUG PURCI	69,705
6290	NURSING SUPPLIES	32,995	53,629	10	2	0	0		7,281	7,281	DRUG PURCI	229,534
6295	NURSING SUPPLIES	19,430		10	2	0	0		7,380	7,380	LABORATOI	0
6390	REPLACEMENT-NURSING	1,204		10	2	0	0		7,391	7,390	X-RAY SERV	18,378
6490	NURSING OTHER	88	6,239	10	3	0	0		7,393			
7280	DRUG PURCHASES	69,705	300,561	39	2	0	0	***	7,510	7,510	ACTIVITIES '	44,786
7281	DRUG PURCHASES-OTHER	229,534		39	2				7,540	7,540	ACTIVITIES I	2,665
7380	LABORATORY SERVICES	18,378	18,378	39	3	0	0		7,590	7,590	ACTIVITIES :	9,713
7410	HOME HEALTH SALARY			39	1	0	0		7,620	7,620	PHYSICAL TI	163,786
7440	HOME HEALTH SICK & VAC			39	1	0	0		7,660	7,660	P.T. SUPPLY	1,322
7450	HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710	SOCIAL SER'	68,841
7510	ACTIVITES WAGES	44,786	47,451	11	1	0	0		7,720	7,720	SOCIAL SER'	6,267
7540	ACTIVITIES SICK & VAC	2,665		11	1	0	0		7,730	7,730	SOCIAL SERVICE-EXPENSES	
7590	ACTIVITIES SUPPLIES	9,713	9,713	11	2	0	0		7,740	7,740	OCCUPATIOI	163,413
7595	ACTIVITIES FEES	0	0	11	3	0	0		7,750			0
7610	PT WAGES			39	1	0	0		7,770	7,770	SPEECH THE	16,454
7611	PT SICK & VACATION			39	1	0	0		7,820	7,820	BEAUTICIAN	11,177
7620	PT FEES	163,786	343,653	39	3	0	0	***	7,890			0
7660	PT SUPPLIES	1,322		39	2	0	0		7,960			0
7710	SOCIAL SERVICE WAGES	68,841	75,108	12	1	0	0		8,120	8,120	INTEREST	0
7720	SOCIAL SERVICE SICK & VA	6,267		12	1	0	0		8,125			28,151
7730	SOCIAL SERVICE EXPENSES	0	0	12	2	0	0		8,130	8,130	DEPRECIATI	0
7740	OT FEE	163,413		39	3	0	0	***	8,150			0
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0		9,510	9,510	INTEREST IN	(46)
7770	SPEECH THERAPY FEE	16,454		39	3	0	0	***	9,520	9,520	MISC NON-O	0
7800	BEAUTICIAN WAGES		0	40	1	0	0		9,530	4,220		0
7810	BEAUTICIAN SICK & VAC			40	1	0	0			8,100		272,480
7820	BEAUTICIAN FEES	11,177	11,177	40	3	0	0			9,702		0
7890	BEAUTY SHOP SUPPLIES	0	0	40	2	0	0			5,230		0
7910	VOLUNTEER COORDINATOR			21	1	0	0					(100,172)
7940	VOL COORD SICK & VAC			21	1	0	0					
7960	VOL COORD SUPPLIES	0		21	2	0	0					
8100	RENT	272,480	272,480	34	3	0	0				Expenses Fixed Assets	
8120	INTEREST EXPENSE	28,151	28,151	32	3	14	-46					0
8130	DEPRECIATION	0	0	30	3	9	0					
8150	LOAN FEE AMORTIZATION	0		32	3	0	0	0				
9510	INTEREST INCOME	-46		32	0	10	0					
9520	MISC NON-OPERATING INC(	0		0	0	0	0					
9700	INCOME TAXES	0		0	0	0	0					
		3,588,755	3,692,179									
			103,424									
GRAND TOTALS		-100,172					-41,506					
		(NET INCOME)										
		0										

FACILITY NAME:

FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0

	G/L	RECAP CENSUS
PP	6,029	6,029
IPA	10,427	10,427
medicare	1,698	1,698
		18,154

Heritage Manor Walnut
HFS ID# 611748311001
HFS Cost Report - December 31, 2016
Schedule V - Column 5 Reclassifications

		Add (Subtract)
Reclassification of Provider Participation Fees		
Provider Participation Fee - $1.50	Line 20, Col 3	(34,038)
Provider Assesment Fee - $6.07	Line 20, Col 3	(103,378)
		(137,416)
Provider Participation Fee	Line 42	137,416
Reclassification of Ancillary Services Cost		
Cost of Drugs Purchased	Line 10(a), Col 2	(299,239)
Cost of Lab & Radiology Services Purchased	Line 10(a), Col 3	(18,378)
		(317,617)
Ancillary Service Centers	Line 39	317,617