FOR BHF USE

LL1

2017
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2017)

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: 53405

Facility Name: Heritage Manor Walnut LLC

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		PROPRIETARY		GOVERNMENTAL
	Charitable Corp.	x			
	Trust		Individual		State
			Partnership		County
			Corporation		Other
			"Sub-S" Corp.		
		x	Limited Liability Co.		
			Trust		
			Other		

IRS Exemption Code

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2017 to 12/31/2017 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 # ( )

In the event there are further questions about this report, please contact:
Name: David M Underwood Telephone Number: 309823-7135
Email Address:

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 Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	10,140	6,004	1,256	17,400	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,140	6,004	1,256	17,400	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.89%

D. How many bed reserve days during this year were paid by the Department?
0 (Do not include bed reserve 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 2015

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

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 62 and days of care provided 1,256

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 Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	171,223	9,283		180,506		180,506	2,439	182,945			1
2	Food Purchase		136,884		136,884		136,884		136,884			2
3	Housekeeping	55,690	16,401		72,091		72,091	3	72,094			3
4	Laundry	54,429	12,609		67,038		67,038		67,038			4
5	Heat and Other Utilities			53,199	53,199		53,199	938	54,137			5
6	Maintenance	69,219	59,538	43,433	172,190		172,190	14,313	186,503			6
7	Other (specify):*											7
8	**TOTAL General Services**	350,561	234,715	96,632	681,908		681,908	17,693	699,601			8
	B. Health Care and Programs											
9	Medical Director			6,000	6,000		6,000		6,000			9
10	Nursing and Medical Records	1,007,537	50,407	7,924	1,065,868		1,065,868	(10,218)	1,055,650			10
10a	Therapy		315,997	15,329	331,326	(329,649)	1,677		1,677			10a
11	Activities	47,044	11,220		58,264		58,264		58,264			11
12	Social Services	78,714		2,430	81,144		81,144		81,144			12
13	CNA Training	1,234	1,417		2,651		2,651	673	3,324			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,134,529	379,041	31,683	1,545,253	(329,649)	1,215,604	(9,545)	1,206,059			16
	C. General Administration											
17	Administrative	90,157			90,157		90,157		90,157			17
18	Directors Fees											18
19	Professional Services			187,972	187,972		187,972	(175,595)	12,377			19
20	Dues, Fees, Subscriptions & Promotions			170,588	170,588	(130,416)	40,172	(22,595)	17,577			20
21	Clerical & General Office Expenses	110,126	15,517	5,353	130,996		130,996	224,820	355,816			21
22	Employee Benefits & Payroll Taxes			317,675	317,675		317,675	30,398	348,073			22
23	Inservice Training & Education			6,387	6,387		6,387	(1,388)	4,999			23
24	Travel and Seminar			7,442	7,442		7,442	(2,443)	4,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			27,669	27,669		27,669	7,333	35,002			26
27	Other (specify):*			20,400	20,400		20,400	(20,400)				27
28	**TOTAL General Administration**	200,283	15,517	743,486	959,286	(130,416)	828,870	40,130	869,000			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,685,373	629,273	871,801	3,186,447	(460,065)	2,726,382	48,278	2,774,660			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 Manor Walnut LLC #53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	D. Ownership	Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
30	Depreciation							70,572	70,572			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			31,856	31,856		31,856	47,525	79,381			32
33	Real Estate Taxes							27,116	27,116			33
34	Rent-Facility & Grounds			272,040	272,040		272,040	(269,721)	2,319			34
35	Rent-Equipment & Vehicles			4,165	4,165		4,165	4,776	8,941			35
36	Other (specify):*											36
37	**TOTAL Ownership**			308,061	308,061		308,061	(119,732)	188,329			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			350,101	350,101	329,649	679,750	(61,543)	618,207			39
40	Barber and Beauty Shops			9,981	9,981		9,981		9,981			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					130,416	130,416		130,416			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			360,082	360,082	460,065	820,147	(61,543)	758,604			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,685,373	629,273	1,539,944	3,854,590		3,854,590	(132,997)	3,721,593			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 Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	(1,420)			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	(1,025)			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	(2,331)			17
18	Fines and Penalties				18
19	Entertainment	(7,543)			19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(6,130)			22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(20,400)			24
25	Fund Raising, Advertising and Promotional	(27,661)			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)**	$ (66,510)		$	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)	(66,487)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (66,487)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (132,997)		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

STATE OF ILLINOIS

Heritage Manor Walnut LLC

ID# 53405

Report Period Beginning: 1/1/2017

Ending: 12/31/2017

	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				15
16				16
17				17
18				18
19				19
20				20
21				21
22		(6,130)	19	22
23				23
24		(20,400)	27	24
25		(27,661)	20	25
26				26
27		0	29	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	(54,191)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	2,439	0	0	0	0	0	0	0	0	2,439	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	3	0	0	0	0	0	0	0	0	3	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	938	0	0	0	0	0	0	0	0	938	5
6	Maintenance	0	0	14,313	0	0	0	0	0	0	0	0	14,313	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	17,693	0	0	0	0	0	0	0	0	17,693	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	(10,447)	229	0	0	0	0	0	0	0	0	(10,218)	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	673	0	0	0	0	0	0	0	0	673	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	(10,447)	902	0	0	0	0	0	0	0	0	(9,545)	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	(6,130)	(179,813)	10,348	0	0	0	0	0	0	0	0	(175,595)	19
20	Fees, Subscriptions & Promotions	(27,661)	0	5,066	0	0	0	0	0	0	0	0	(22,595)	20
21	Clerical & General Office Expenses	0	0	224,820	0	0	0	0	0	0	0	0	224,820	21
22	Employee Benefits & Payroll Taxes	0	0	30,398	0	0	0	0	0	0	0	0	30,398	22
23	Inservice Training & Education	(2,331)	(102)	1,045	0	0	0	0	0	0	0	0	(1,388)	23
24	Travel and Seminar	(7,543)	0	5,100	0	0	0	0	0	0	0	0	(2,443)	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	7,333	0	0	0	0	0	0	0	0	7,333	26
27	Other (specify):*	(20,400)	0	0	0	0	0	0	0	0	0	0	(20,400)	27
28	**TOTAL General Administration**	(64,065)	(179,915)	284,110	0	0	0	0	0	0	0	0	40,130	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(64,065)	(190,362)	302,705	0	0	0	0	0	0	0	0	48,278	29

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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

	Capital Expense D. Ownership	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)	
30	Depreciation	0	52,092	0	18,480	0	0	0	0	0	0	0	70,572	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(1,025)	47,475	0	1,075	0	0	0	0	0	0	0	47,525	32
33	Real Estate Taxes	0	27,116	0	0	0	0	0	0	0	0	0	27,116	33
34	Rent-Facility & Grounds	(1,420)	(272,040)	0	3,739	0	0	0	0	0	0	0	(269,721)	34
35	Rent-Equipment & Vehicles	0	0	0	4,776	0	0	0	0	0	0	0	4,776	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(2,445)	(145,357)	0	28,070	0	0	0	0	0	0	0	(119,732)	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	(61,543)	0	0	0	0	0	0	0	0	0	(61,543)	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	(61,543)	0	0	0	0	0	0	0	0	0	(61,543)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(66,510)	(397,262)	302,705	28,070	0	0	0	0	0	0	0	(132,997)	45

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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. [x] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	10	Adjustment for Related Organiza	$	GreenTree Pharmacy		$ (10,447)	$ (10,447)	1
2	V	23	Adjustment for Related Organization		GreenTree Pharmacy		(102)	(102)	2
3	V	39	Adjustment for Related Organization		GreenTree Pharmacy		(61,543)	(61,543)	3
4	V	19	Adjustment for Related Organization	179,813	Heritage Operations Group, LLC			(179,813)	4
5	V								5
6	V	34	Adjustment for Related Organization	272,040	Heritage Manor Real Estate, LLC			(272,040)	6
7	V	33	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		27,116	27,116	7
8	V	32	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		45,900	45,900	8
9	V	30	Adjustment for Related Organization		Heritage Manor Real Estate, LLC		52,092	52,092	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			$ 451,853			$ 54,591	$ * (397,262)	14

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

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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		$	$ 2,439	15
16	V	2	Food Purchase					0	16
17	V	3	Housekeeping					3	17
18	V	4	Laundry					0	18
19	V	5	Heat & Other Utilities					938	19
20	V	6	Maintenance					14,313	20
21	V	7	Other					0	21
22	V	9	Medical Director					0	22
23	V	10	Nursing & Medical Records					229	23
24	V	11	Activities					0	24
25	V	12	Social Service					0	25
26	V	13	Nurse Aide Training					673	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					10,348	31
32	V	20	Fees, Subscription, Promotions					5,066	32
33	V	21	Clerical & General Office Expenses					224,820	33
34	V	22	Employee Benefits & Payroll Taxes					30,398	34
35	V	23	Inservice Training & Education					1,045	35
36	V	24	Travel and Seminar					5,100	36
37	V	25	Other Admin. Staff Transportation					0	37
38	V	26	Insurance-Prop.Liab.Malpract					7,333	38
39	Total			$			$ 0	$ * 302,705	39

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

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Operations Group		$	$ 0	15
16	V	30	Depreciation					18,480	16
17	V	31	Amortization of Pre-Op & Org					0	17
18	V	32	Interest					1,075	18
19	V	33	Real Estate Taxes					0	19
20	V	34	Rent-Facility & Grounds					3,739	20
21	V	35	Rent-Equipment & Vehicles					4,776	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	$ * 28,070	39

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

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	
					Compensation Received From Other	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	
	Name	Title	Function	Ownership Interest	Nursing Homes*	Hours	Percent	Description	Amount	Reference	
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 Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 2/31/2017

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 [ ]

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

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

	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	2,578	26	$ 101,433	$ 109,431	62	$ 2,439	1
2	2	Food Purchase	Beds	2,578	26	0	0	62	0	2
3	3	Housekeeping	Beds	2,578	26	145	0	62	3	3
4	4	Laundry	Beds	2,578	26	16	0	62	0	4
5	5	Heat & Other Utilities	Beds	2,578	26	39,021	0	62	938	5
6	6	Maintenance	Beds	2,578	26	595,139	73,623	62	14,313	6
7	7	Other	Beds	2,578	26	0	0	62	0	7
8	9	Medical Director	Beds	2,578	26	0	0	62	0	8
9	10	Nursing & Medical Records	Beds	2,578	26	9,542	8,241	62	229	9
10	11	Activities	Beds	2,578	26	0	0	62	0	10
11	12	Social Service	Beds	2,578	26	0	0	62	0	11
12	13	Nurse Aide Training	Beds	2,578	26	27,991	27,014	62	673	12
13	14	Program Transportation	Beds	2,578	26	0	0	62	0	13
14	15	Other	Beds	2,578	26	0	0	62	0	14
15	17	Administrative	Beds	2,578	26	0	0	62	0	15
16	18	Directors Fees	Beds	2,578	26	0	0	62	0	16
17	19	Professional Services	Beds	2,578	26	430,283	0	62	10,348	17
18	20	Fees, Subscription, Promotions	Beds	2,578	26	210,633	0	62	5,066	18
19	21	Clerical & General Office Expense	Beds	2,578	26	9,348,167	8,831,995	62	224,820	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,578	26	1,263,974	0	62	30,398	20
21	23	Inservice Training & Education	Beds	2,578	26	43,441	0	62	1,045	21
22	24	Travel and Seminar	Beds	2,578	26	212,053	0	62	5,100	22
23	25	Other Admin. Staff Transportatio	Beds	2,578	26	0	0	62	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,578	26	304,925	0	62	7,333	24
25	TOTALS					$ 12,586,763	$ 9,050,304		$ 302,705	25

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 2/31/2017

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	2,578	26	$	$	62	$	1
2	30	Depreciation	Beds	2,578	26	768,393		62	18,480	2
3	31	Amortization of Pre-Op & Org	Beds	2,578	26			62		3
4	32	Interest	Beds	2,578	26	44,696		62	1,075	4
5	33	Real Estate Taxes	Beds	2,578	26			62		5
6	34	Rent-Facility & Grounds	Beds	2,578	26	155,453		62	3,739	6
7	35	Rent-Equipment & Vehicles	Beds	2,578	26	198,602		62	4,776	7
8	36	Other	Beds	2,578	26			62		8
9	38	Medically Nec Transportation	Beds	2,578	26			62		9
10	39	Ancillary Service Centers	Beds	2,578	26			62		10
11	40	Barber and Beauty Shops	Beds	2,578	26			62		11
12	41	Coffee and Gift Shops	Beds	2,578	26			62		12
13	42	Other	Beds	2,578	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					$ 1,167,144	$		$ 28,070	25

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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			$	$			$ 45,900	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							31,793	6
7	Morton Community Bank		x	Working Capital							63	7
8												8
9	TOTAL Facility Related						$	$			$ 79,331	9
	B. Non-Facility Related*											
10	Interest Income										(1,025)	10
11												11
12	Allocated Corporate										1,075	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 50	14
15	TOTALS (line 9+line14)						$	$			$ 79,381	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 Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

Description	Amount	Line
1. Real Estate Tax accrual used on 2016 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.)	$ 27,116	2
3. Under or (over) accrual (line 2 minus line 1).	$ 27,116	3
4. Real Estate Tax accrual used for 2017 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.	$ 27,116	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	Amount	Line
2012	34,518	8
2013	33,172	9
2014	34,356	10
2015	34,043	11
2016	27,116	12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2016	$	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.

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor Walnut LLC COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 53405

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 2016 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 2016.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	03-17-100-003		$ 33,636.72	$ 26,910.00
2.	03-17-202-001		$ 258.28	$ 206.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 33,895.00	$ 27,116.00

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? ______ YES x NO

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

C. **Tax Bills**

Attach a copy of the original 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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.

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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1			1973	$ 20,610	1
2					2
3	TOTALS			$ 20,610	3

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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					18,480		18,480			33
34	Book Depreciation					50,598		50,598			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 Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	$ 69,078		$ 69,078	$	$	70

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

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	$ 69,078		$ 69,078	$	$	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	$ 69,078		$ 69,078	$	$	34

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

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	$ 69,078		$ 69,078	$	$	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	$ 69,078		$ 69,078	$	$	34

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

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	$ 69,078		$ 69,078	$	$	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	Install new inside mount blinds in resident rooms	2017	5,053						27
28	Replace water heater	2017	11,220						28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,259,886	$ 69,078		$ 69,078	$	$	34

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

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	$ 493,096	$ 1,494	$ 1,494	$		$	71
72	Current Year Purchases	5,363						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 498,459	$ 1,494	$ 1,494	$		$	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)	$ 1,837,459	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 70,572	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 70,572	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 Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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.	/2018	$
13.	/2019	$
14.	/2020	$

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

15. Is Movable equipment rental included in building rental? [ ] YES [x] NO
16. Rental Amount for movable equipment: $ 4,165 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 Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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		1,417		1,417
3	Classroom Wages (a)		1,234		1,234
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$ 2,651	$	$ 2,651
10	SUM OF line 9, col. 1 and 2 (e)	$ 2,651			

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 Staff Units of Service	3 Staff Cost	4 Outside Practitioner (other than consultant) Units	5 Outside Practitioner (other than consultant) Cost	6 Supplies (Actual or) Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 162,008	$		$ 162,008	1
2	Licensed Speech and Language Development Therapist		hrs			21,169			21,169	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			166,924	1,677		168,601	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				314,320		314,320	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):					15,329			15,329	13
14	TOTAL			$		$ 365,430	$ 315,997		$ 681,427	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 Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2017 (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	$ 15,059	$	1
2	Cash-Patient Deposits	5,770		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	631,139		3
4	Supply Inventory (priced at FIFO)	6,806		4
5	Short-Term Investments			5
6	Prepaid Insurance	2,480		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	(217,912)		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 443,342	$	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)**	$ 443,342	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 42,132	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,770		28
29	Short-Term Notes Payable	1,591		29
30	Accrued Salaries Payable	157,292		30
31	Accrued Taxes Payable (excluding real estate taxes)	22,660		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	16,735		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 246,180	$	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)**	$ 246,180	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 197,162	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 443,342	$	48

*(See instructions.)

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 315,490	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 315,490	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(118,328)	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)**	$ (118,328)	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)**	$ 197,162	24 *

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

Facility Name & ID Number Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	$ 3,153,736	1
2	Discounts and Allowances for all Levels	(1,140,601)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,013,135	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,081,370	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,081,370	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	9,973	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	1,420	16
17	Sale of Drugs	608,054	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	601	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 620,048	23
	D. Non-Operating Revenue		
24	Contributions	20,684	24
25	Interest and Other Investment Income***	1,025	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 21,709	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)**	$ 3,736,262	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	681,908	31
32	Health Care	1,545,253	32
33	General Administration	959,286	33
	B. Capital Expense		
34	Ownership	308,061	34
	C. Ancillary Expense		
35	Special Cost Centers	360,082	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)***	$ 3,854,590	40
41	**Income before Income Taxes (line 30 minus line 40)****	(118,328)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (118,328)	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 Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

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	1,634	1,720	$ 65,737	$ 38.22	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	5,858	6,166	174,159	28.25	3
4	Licensed Practical Nurses	10,388	10,935	270,954	24.78	4
5	CNAs & Orderlies	32,588	34,303	472,663	13.78	5
6	CNA Trainees	128	135	1,234	9.14	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,128	1,187	24,024	20.24	8
9	Activity Director					9
10	Activity Assistants	3,843	4,045	47,044	11.63	10
11	Social Service Workers	1,769	1,862	78,714	42.27	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,190	15,989	171,223	10.71	15
16	Dishwashers					16
17	Maintenance Workers	3,448	3,630	69,219	19.07	17
18	Housekeepers	4,294	4,520	55,690	12.32	18
19	Laundry	5,342	5,623	54,429	9.68	19
20	Administrator	1,862	1,960	90,157	46.00	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,998	4,209	110,126	26.16	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)	91,470	96,284	$ 1,685,373 *	$ 17.50	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		4,667		37
38	Nurse Consultant				38
39	Pharmacist Consultant		3,118		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		2,430		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 16,215		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

Facility Name & ID Number: Heritage Manor Walnut LLC # 53405 Report Period Beginning: 1/1/2017 Ending: 12/31/2017

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dennis Grobe			$ 90,157
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 90,157

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	$ 180,142
ADP	Payroll tax processing	200
McQuellon Consulting	Real Estate Tax analysis	1,500
Legal adj to Zero		6,130
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		$ 187,972

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 39,353
Unemployment Compensation Insurance	11,654
FICA Taxes	128,931
Employee Health Insurance	118,646
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Benefits	19,091
Central Office Allocation	30,398
TOTAL (agree to Schedule V, line 22, col.8)	$ 348,073

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	3,508
Health Care Worker Background Check (Indicate # of checks performed)	571
Patient Background Checks	
PR	8,954
Dues & Subscriptions	3,125
License & Fees	7,302
Central Office Allocation	5,066
Less: Public Relations Expense	(8,954)
Non-allowable advertising	(1,995)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 17,577

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	5,482
	0
Seminar Expense	1,960
	(2,443)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 4,999

**See instructions.

Facility Name & ID Number **Heritage Manor Walnut LLC** **#** **53405** **Report Period Beginning:** **1/1/2017** **Ending:** **12/31/2017**

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 Yrs**

(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. $ **130,416**
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? ____ Indicate the amount. $ **4,239**

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

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

Heritage Manor - Walnut
IDPH ID# 53405
HFS Cost Report - December 31, 2017
Schedule V - Column 5 Reclassifications

1. Schedule V - Line 10a to Line 39 - Reclassifications

Line Item		
Purchased Drugs and Medications	$	314,320
Purchased Hospital Services		14,947
Purchased Laboratory Services		0
Purchased Radiology Services		382
Amount Reclassified to Line 39	$	329,649

2. Schedule V - Line 20 to Line 42 - Reclassification

Line Item		
Provider Participation Fee - $1.50	$	33,945
Provider Assessment Fee - $6.70		96,471
Amount Reclassified to Line 42		130,416