		FOR BHF USE					

LL1

2006
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2006)

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 Facility ID Number: 0015784

Facility Name: Walnut Manor

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

County: Bureau

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

HFS ID Number: 362739492001

Date of Initial License for Current Owners: 1977

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Craig Ater Telephone Number: (309)823-7135

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 10/01/05 to 09/30/06 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)	Dennis Grobe
	(Title)	Administrator
Paid Preparer	(Signed)	(Date)
	(Print Name and Title)	Craig L. Ater Senior V.P. & CFO
	(Firm Name & Address)	Heritage Enterprises
	(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 Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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	8,806	7,203	1,692	17,701	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	8,806	7,203	1,692	17,701	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.22%

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 [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 1977

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

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 1,692

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

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

Tax Year: _____ Fiscal Year: _____

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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 OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	144,672	12,438		157,110		157,110		157,110			1
2	Food Purchase		99,140		99,140		99,140		99,140			2
3	Housekeeping	52,086	20,023		72,109		72,109		72,109			3
4	Laundry	50,972	9,909		60,881		60,881		60,881			4
5	Heat and Other Utilities			75,365	75,365		75,365		75,365			5
6	Maintenance	27,031	42,949	15,737	85,717		85,717		85,717			6
7	Other (specify):*											7
8	TOTAL General Services	274,761	184,459	91,102	550,322		550,322		550,322			8
	B. Health Care and Programs											
9	Medical Director			2,500	2,500		2,500		2,500			9
10	Nursing and Medical Records	758,106	50,146	2,456	810,708		810,708		810,708			10
10a	Therapy		49,861	121,953	171,814	(53,906)	117,908		117,908			10a
11	Activities	42,532	6,232		48,764		48,764		48,764			11
12	Social Services	20,688		6,816	27,504		27,504		27,504			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	821,326	106,239	133,725	1,061,290	(53,906)	1,007,384		1,007,384			16
	C. General Administration											
17	Administrative	59,191			59,191		59,191		59,191			17
18	Directors Fees			3,900	3,900		3,900		3,900			18
19	Professional Services			110,033	110,033		110,033	(1,900)	108,133			19
20	Dues, Fees, Subscriptions & Promotions			61,902	61,902	(33,945)	27,957	(19,503)	8,454			20
21	Clerical & General Office Expenses	69,603	17,541	5,825	92,969		92,969		92,969			21
22	Employee Benefits & Payroll Taxes			303,038	303,038		303,038		303,038			22
23	Inservice Training & Education			553	553		553		553			23
24	Travel and Seminar			6,642	6,642		6,642	(4,643)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			41,412	41,412		41,412		41,412			26
27	Other (specify):*			85	85		85	(85)				27
28	TOTAL General Administration	128,794	17,541	533,390	679,725	(33,945)	645,780	(26,131)	619,649			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,224,881	308,239	758,217	2,291,337	(87,851)	2,203,486	(26,131)	2,177,355			29

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

Facility Name & ID Number Walnut Manor #0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			24,699	24,699		24,699		24,699			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4,391	4,391		4,391		4,391			32
33	Real Estate Taxes			29,691	29,691		29,691		29,691			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			520	520		520		520			35
36	Other (specify):*											36
37	TOTAL Ownership			59,301	59,301		59,301		59,301			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					53,906	53,906		53,906			39
40	Barber and Beauty Shops		628	9,236	9,864		9,864		9,864			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					33,945	33,945		33,945			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		628	9,236	9,864	87,851	97,715		97,715			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,224,881	308,867	826,754	2,360,502		2,360,502	(26,131)	2,334,371			45

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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 OHF 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		35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(945)	20		17
18	Fines and Penalties				18
19	Entertainment	(4,643)	24		19
20	Contributions	(85)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,900)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt		27		24
25	Fund Raising, Advertising and Promotional	(18,558)	20		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		33		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (26,131)		$	30

BHF USE ONLY									
48		49		50		51		52	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (26,131)		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	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Walnut Manor

ID# 0015784

Report Period Beginning: 10/01/05

Ending: 09/30/06

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		0	35	5
6		0	34	6
7				7
8				8
9		0	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(945)	20	17
18				18
19			24	19
20		(85)	27	20
21				21
22		(1,900)	19	22
23				23
24		0	27	24
25		(18,558)	20	25
26				26
27				27
28				28
29		0	33	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	(21,488)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	0	0	0	0	0	0	0	0	0	0	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,900)	0	0	0	0	0	0	0	0	0	0	(1,900)	19
20	Fees, Subscriptions & Promotions	(19,503)	0	0	0	0	0	0	0	0	0	0	(19,503)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(4,643)	0	0	0	0	0	0	0	0	0	0	(4,643)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(85)	0	0	0	0	0	0	0	0	0	0	(85)	27
28	**TOTAL General Administration**	(26,131)	0	0	0	0	0	0	0	0	0	0	(26,131)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(26,131)	0	0	0	0	0	0	0	0	0	0	(26,131)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	0	0	0	0	0	0	0	0	0	0	0	0	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(26,131)	0	0	0	0	0	0	0	0	0	0	(26,131)	45

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

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

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization						2
3	V								3
4	V	19	Adjustment for Related Organization		Heritage Enterprises, Inc.				4
5	V								5
6	V	10a	Adjustment for Related Organization		GreenTree Pharmacy				6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Thomas Garland	President	Board Member	1.11					$ 520	Line 18	1
2										Line 18	2
3	Scott Haurberg	Director	Board Member	5.55					560	Line 18	3
4	Dennis Grobe	Director	Board Member	1.11						Line 18	4
5	Lyne Anderson	Director	Board Member	4.44					540	Line 18	5
6	Bruce Atherton	Director	Board Member	1.11					600	Line 18	6
7	Marlies Fisch	Director	Board Member	0.00					540	Line 18	7
8	Jill Gonigam	Director	Board Member	0.00					540	Line 18	8
9	Anita von Holten	Director	Board Member	0.00					600	Line 18	9
10											10
11											11
12											12
13								TOTAL	$ 3,900		13

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

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Walnut Comm Develop	xx		Working Capital			100,000	100,000			4,000	6
7	Citizens First State		xx	Working Capital			250,000				391	7
8												8
9	TOTAL Facility Related						$ 350,000	$ 100,000			$ 4,391	9
	B. Non-Facility Related*											
10	Interest Income											10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 350,000	$ 100,000			$ 4,391	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ **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 Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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.

1. Real Estate Tax accrual used on 2005 report.	$ 35,392	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.)	$ 33,642	2
3. Under or (over) accrual (line 2 minus line 1).	$ (1,750)	3
4. Real Estate Tax accrual used for 2006 report. (Detail and explain your calculation of this accrual on the lines below.)	$ 31,441	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.	$ 29,691	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:

2001		8
2002		9
2003		10
2004	33,300	11
2005	29,691	12

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2005	$	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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2005 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2005 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2005.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2005 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2006 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2005 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Walnut Manor COUNTY Bureau

FACILITY IDPH LICENSE NUMBER 0015784

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 2005 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 2005.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	03-17-100-003	Walnut manor	$ 41,710.00	$ 33,642.00
2.	03-17-202-001		$ 212.00	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 41,922.00	$ 33,642.00

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 _____ NO

If YES, attach an explanation & 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 2005 tax bills which were listed in Section A to this statement. Be sure to use the 2005 tax bill which is normally paid during 2006.

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [xx] 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 Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	Chair rail			1996	6,870						24
25	Tile			1996	1,131						25
26	Door Frames			1996	2,345						26
27	Cabinets			1998	4,228						27
28	Bathroom Remodeling			1999	8,243						28
29	Med Room Improvements			1999	4,922						29
30	Wander Guard System			2000	760						30
31	Fire Alarm			2000	675						31
32	Main Entrance Alarm			2000	2,422						32
33	Drapes			2001	1,126						33
34	Fire Doors			2001	2,255						34
35	Book Depreciation					16,064		16,064			35
36											36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	$ 16,064		$ 16,064	$	$	70

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	$ 16,064		$ 16,064	$	$	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	$ 16,064		$ 16,064	$	$	34

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	$ 16,064		$ 16,064	$	$	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
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 863,041	$ 16,064		$ 16,064	$	$	34

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	$ 217,861	$ 8,635	$ 8,635	$		$	71
72	Current Year Purchases	19,067						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 236,928	$ 8,635	$ 8,635	$		$	75

D. Vehicle Depreciation (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				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,120,579	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 24,699	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 24,699	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	Independent Living Center	$ 591,233	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 591,233	$	$	91

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
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.	/2007	$
13.	/2008	$
14.	/2009	$

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: $ 520 Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

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

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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)	$			

(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.

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	

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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	$		$ 35,343	$		$ 35,343	1
2	Licensed Speech and Language Development Therapist		hrs			432			432	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			81,369	764		82,133	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				49,097		49,097	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					4,809			4,809	13
14	TOTAL			$		$ 121,953	$ 49,861		$ 171,814	14

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 09/30/06 (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	$ 9,405	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	262,331		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	26,933		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 298,669	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	20,610		13
14	Buildings, at Historical Cost	1,286,818		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	424,993		16
17	Accumulated Depreciation (book methods)	(1,166,234)		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): Deferred taxes	50,225		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 616,412	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 915,081	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 82,046	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	45,799		30
31	Accrued Taxes Payable (excluding real estate taxes)	1,315		31
32	Accrued Real Estate Taxes(Sch.IX-B)	31,441		32
33	Accrued Interest Payable	440		33
34	Deferred Compensation			34
35	Federal and State Income Taxes	(11,820)		35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 149,221	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	490,440		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deposits	9,102		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 499,542	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 648,763	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 266,318	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 915,081	$	48

*(See instructions.)

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 340,121	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 340,121	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(73,803)	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)**	$ (73,803)	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)**	$ 266,318	24 *

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

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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

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

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,269,883	1
2	Discounts and Allowances for all Levels	(332,349)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 1,937,534	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	278,277	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 278,277	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	813	12
13	Barber and Beauty Care	10,875	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	102,271	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	348	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 114,307	23
	D. Non-Operating Revenue		
24	Contributions	12,638	24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 12,638	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,342,756	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	550,322	31
32	Health Care	1,061,290	32
33	General Administration	679,725	33
	B. Capital Expense		
34	Ownership	59,301	34
	C. Ancillary Expense		
35	Special Cost Centers	9,864	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37	Non Nursing Home Expenses	43,422	37
38	Fine	4,561	38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,408,485	40
41	**Income before Income Taxes (line 30 minus line 40)****	(65,729)	41
42	**Income Taxes**	(8,074)	42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (73,803)	43

* 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 Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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		2,080	$ 46,625	$ 22.42	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses		5,660	110,864	19.59	3
4	Licensed Practical Nurses		11,532	205,598	17.83	4
5	CNAs & Orderlies		36,263	395,019	10.89	5
6	CNA Trainees			0		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides			0		8
9	Activity Director					9
10	Activity Assistants		3,865	42,532	11.00	10
11	Social Service Workers		1,919	20,688	10.78	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants		16,431	144,672	8.80	15
16	Dishwashers					16
17	Maintenance Workers		2,297	27,031	11.77	17
18	Housekeepers		6,430	52,086	8.10	18
19	Laundry		6,834	50,972	7.46	19
20	Administrator		2,080	59,191	28.46	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical		4,315	69,603	16.13	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)		99,706	$ 1,224,881 *	$ 12.28	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		2,500		36
37	Medical Records Consultant		0		37
38	Nurse Consultant				38
39	Pharmacist Consultant		1,260		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		6,816		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 10,576		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 Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dennis Grobe	Admin	0	$ 59,191
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 59,191

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 Enterprises	Mgt Fees	$ 102,000
McQuellen Consulting	Tax Consultant	2,098
Birkey Noble	Tax Preparation	1,805
Principal Financial	401K	2,230
		0
Legal--Adjusted to Zero		1,900
		0
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $5,000, attach copy of invoices.)		$ 110,033

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 32,393
Unemployment Compensation Insurance	(102,895)
FICA Taxes	215,813
Employee Health Insurance	144,413
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
	215
	13,099
TOTAL (agree to Schedule V, line 22, col.8)	$ 303,038

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	$ 0
Advertising: Employee Recruitment	203
Health Care Worker Background Check (Indicate # of checks performed ____)	1,060
Patient Background Checks	
Promotional Advertising	9,180
Public Relations	9,378
Dues and Subscriptions	6,013
License and Fees	2,123
Less: Public Relations Expense	(9,378)
Non-allowable advertising	(945)
Yellow page advertising	(9,180)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 8,454

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	4,687
	33
Seminar Expense	1,922
	(4,643)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,999

**See instructions.

Facility Name & ID Number Walnut Manor # 0015784 Report Period Beginning: 10/01/05 Ending: 09/30/06

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

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number **Walnut Manor** **#** **0015784** **Report Period Beginning:** **10/01/05** **Ending:** **09/30/06**

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. **Illinois Healthcare Association**

(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 **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES ____ NO **xx** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **33,945**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **yes** 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. $

(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?
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?
g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **no** If no, please explain.

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

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account	Description	G/L Account	Cost Ctgry Amount	Sub Ctgry Code 1	Sub Ctgry Code 2	Sub Ctgry Code 3	Sub Ctgry Code 4	Judgmental Indicator
1000	CASH IN BANK							
1010	CASH IN BANK							
1100	ACCOUNTS RECEIVABLE							
1100	ACCOUNTS RECEIVABLE	242,250						
1100	ACCOUNTS RECEIVABLE							
1102	DISCOUNT RECEIVABLE							
1105	ACCOUNTS RECEIVABLE							
1110	ACCOUNTS RECEIVABLE							
1140	CHARGEBACK CASH RECEIPTS							
1140	ACCOUNTS RECEIVABLE							
1180	ACCRUED INTEREST REC							
1200	PREPAID INSURANCE	24,950						
1200	PREPAID INSURANCE EXPENSES							
1300	FUEL INVENTORY							
1400	PREPAID EXPENSES							
1405	LEASE	24,000						
1450	LEASE OFFICE EQUIPMENT	1,200						
1460	ACCUM. DEPR. FURN & EQUIP	196,200						
1475	BUILDING & IMPROVEMENTS	1,296,000						
1500	ACCUM. DEPR. BLDG. & IMPR.	774,900						
1520	MEMBERSHIPS							
1550	MINE STOCKS	56,325						
1550	ACCUMULATED TAX INCREAS							
1600	ACCUMULATED TAX INCREASE							
1650	DEFERRED EXPENSE	0						
2000	ACCOUNTS PAYABLE	48,340						
2000	ACCOUNTS PAYABLE							
2100	ACCRUED PAYROLL	11,475						
2110	ACCRUED TAX LIABILITY	5,475						
2120	ACCRUED PAYROLL							
2125	FICA TAXES PAYABLE	1,301	1,301					
2130	FICA TAXES PAYABLE							
2140	FICATAX WITHHELD	0						
2150	ACCRUED INTEREST							
2160	ACCRUED TAX LIABILITY							
2170	ACCRUED PAYROLL							
2180	ACCRUED INTEREST							
2190	PAYROLL TAXES							
2200	ACCRUED PAYROLL							
2300	DEFERRED REVENUE							
2350	DEFERRED TAX PENALTY							
2400	CURRENT PORTION OF LTD							
2400	CURRENT PORTION OF LTD DEBT							
2400	DEFERRED TAX REVENUE							
2450	NOTES PAYABLE	496,600						
2500	NOTES PAYABLE							
2600	CURRENT PORTION OF LTD DEBT							
2700	CURRENT PORTION OF LTD DEBT							
2750	DEFERRED TAX							
2770	CURRENT PORTION							
2770	RETAINED EARNINGS	240,450						
2800	CURRENT PORTION OF LTD DEBT	1,000						
2900	CURRENT PORTION OF LTD DEBT							
3000	RETAINED EARNINGS	1,400						
3000 T	PATRONT DIVIDENDS	1,400						
3000 T	PATRONT DIVIDENDS							
3000 T	PATRONT DIVIDENDS	1,400						
3000 T	PATRONT DIVIDENDS							
3000 T	PATRONT DIVIDENDS							
3000 T	PATRONT DIVIDENDS							
3100	RETAINED EARNINGS	1,000,770	0	0	0	0		
3102	1 PRIVILGE ASSESSMENT TAX RECORD		0	0	0	0		
3600	1 BANK CHARGES	270,650	0	0	0	0		
3650	1 BANK CHARGES - PAYROLL	494,450	0	0	0	0		
3650	1 CAP. CARD BANK CARD		0	0	0	0		
3650	1 CAP. CARD BANK CARD	0	0	0	0	0		
3650	1 MERCHANDISING CARD		0	0	0	0		
3650	1 MERCHANDISING CARD		0	0	0	0		
3800	1 MARGIN MERCHANDISE		0	0	0	0		
3800	1 MARGIN MERCHANDISE		0	0	0	0		
3900	1 GENERAL SUPPLIES PRO-ETC	27,352	0	0	0	0		
3900	1 GENERAL SUPPLIES PRO-ETC		0	0	0	0		
3900	1 GENERAL SUPPLIES MEETS P		0	0	0	0		
3900	1 GENERAL SUPPLIES MEETS P		0	0	0	0		
3900	1 IT MISCE	410,271	0	0	0	0	0	
3900	1 IT MISCELLANEOUS							
3900	1 IT-MISCELL	270,277	0	0	0	0		
3900	1 IT-MISC		0	0	0	0		
3900	1 IT-MISCELLANEOUS		0	0	0	0		
3900	1 IT-MISCELLANEOUS PART A		0	0	0	0		
3900	1 IT-MISCELLANEOUS PART B		0	0	0	0		
3900	1 IT-MISCELLANEOUS PART C		0	0	0	0		
3900	1 IT-MISCELLANEOUS PART D		0	0	0	0		
3900	1 PUBLIC RELATIONS	352,340	0	0	0	0		
3900	1 MINE AIR PART B (MILLION)		0	0	0	0		
3900	1 MINE AIR PART B (MILLION)		0	0	0	0		
3900	1 ACCOUNTANT TAX EXPENSE		0	0	0	0		
3900	1 ACCOUNTANT TAX EXPENSE		0	0	0	0		
3900	1 IT-MULTI-MEDIA	-4,687	0	0	0	0		
3900	1 IT-MULTI-MEDIA	4,687	0	0	0	0		
3900	1 GENERAL INCOME EXPENSE	-463	0	0	0	0		
3900	1 GENERAL INCOME EXPENSE		0	0	0	0		
3900	1 IT-MISCELLANEOUS	0	0	0	0	0		
3900	1 IT-MISCELLANEOUS	0	0	0	0	0		
3900	1 IT-MISCELLANEOUS TRANSPORTATION	0	0	0	0	0		
3900	1 IT-MISCELLANEOUS	0	0	0	0	0		
4000	1 GENERAL & ADMINISTRATIVE SALARY	10,290	10,402	0	0	0		
4000	1 GENERAL & ADMINISTRATIVE SALARY	10,290	10,402	0	0	0		
4110	1 EMPLOYEE HEALTH - MPS	5,150	0	0	0	0		
4110 - 4475	1 EMPLOYEE BENEFITS	12,600	14,624	0	0	0		
4120	1 EMPLOYEE HEALTH TAXES	0		0	0	0		
4130	1 EMPLOYEE SUPPLIES BEFORE	0		0	0	0		
4150	1 EMPLOYEE SUPPLIES BEFORE	0		0	0	0		
4200	1 EMPLOYEE	2,500	2,500	0	0	0		
4200 - 4475	1 OFFICE SUPPLIES	17,000	17,000	0	0	0		
4200	1 OFFICE SUPPLIES	17,000	17,000	0	0	0		
4475	1 TRAINING & EMPLOYEE DEVEL	500	500	0	0	0		
4475	1 TRAINING & EMPLOYEE DEVEL	500	500	0	0	0		
4500	1 MEDIA SUPPORT FOR TRAVEL	1,400	1,400	0	0	0		
4500	1 EDUCATION & TRAINING	5,000		0	0	0	0	
4500	1 PROFESSIONAL SERVICES	5,000	0	0	0	0	0	
4500	1 PROFESSIONAL SERVICES	5,000	0	0	0	0	0	
4500	1 PROFESSIONAL SERVICES	5,000	0	0	0	0	0	
4500	1 LICENSES & FEES	10,000		0	0	0	0	
4500	1 LICENSES & FEES	10,000		0	0	0	0	
4500	1 COVERED DAYS	14		0	0	0	0	
4500	1 PROFESSIONAL FEES	8,000	14,000	0	0	0	0	
4500	1 PROFESSIONAL FEES	8,000	14,000	0	0	0	0	
4500	1 COLLECTION REPORT			0	0	0	0	
4500	1 COLLECTION REPORT			0	0	0	0	
4500	1 MEDICAL REFERRED CONSULT			0	0	0	0	
4500	1 MEDICAL	1,000		0	0	0	0	
4500	1 DOCTOR'S CONSULT	9,000	8,000	0	0	0	0	
4550	1 TV RENTAL	0		0	0	0	0	
4600	1 MEDICAL SUPPLIES		50	0	0	0	0	
4600	1 MEDICAL SUPPLIES	1,000		0	0	0	0	
4600	1 PATIENT TAXES	10,150		0	0	0	0	
4600	1 PATIENT TAXES	10,150		0	0	0	0	
4600	1 GROUP INSURANCE	14,400		0	0	0	0	
4600	1 GROUP INSURANCE	14,400	40,413	0	0	0	0	
4605	1 INSURANCE COVERAGE			0	0	0	0	
4650	1 GENERAL OFFICE EXPENSES	12,300		0	0	0	0	
4650	1 GENERAL OFFICE EXPE	10,000		0	0	0	0	
4680	1 BAD DEBTS	0		0	0	0	0	
4680	1 BAD DEBTS ADJUSTMENTS	0		0	0	0	0	
4680	1 MISCELLANEOUS	0		0	0	0	0	
4700	1 REAL ESTATE TAXES	24,400	24,400	0	0	0	0	
5100	1 MAINTENANCE	0	0	0	0	0	0	
5100	1 MAINTENANCE OLD PARTS	15,200	17,450	0	0	0	0	
5100	1 MAINTENANCE OLD PARTS	15,200		0	0	0	0	
5150	1 RENT TRUCK	15,150	75,365	0	0	0	0	
5150	1 RENT TRUCK	15,150		0	0	0	0	
5200	1 MINE AIR	41,475		0	0	0	0	
5250	1 HOSTING & DOMAIN, INC			0	0	0	0	
5250	1 HOSTING & DOMAIN	11,750		0	0	0	0	
5300	1 PROMOTION & ADVERTISING	11,750	11,717	0	0	0	0	
5300	1 PROMOTION VALUE MERCHANDISE	1,250	10,000	0	0	0	0	
5300	1 PROMOTION VALUE MERCHANDISE	1,250		0	0	0	0	
5350	1 MAINTENANCE CONTRACTS	19,750		0	0	0	0	
5400	1 UTILITIES	19,750	144,672	0	0	0	0	
5400	1 SOFTWARE MUSIC & VAC	8,350		0	0	0	0	
5400	1 FIDELITY INC			0	0	0	0	
5450	1 SUPPLIES & GRAPHICS	44,950	50,140	0	0	0	0	
5450	1 SUPPLIES & GRAPHICS	1,350	12,600	0	0	0	0	
5450	1 SUPPLIES & GRAPHICS	1,350		0	0	0	0	
5475	1 KITCHEN SUPPLIES & FOOD	1,000		0	0	0	0	
5475	1 KITCHEN SUPPLIES & FOOD	1,000		0	0	0	0	
5500	1 ALUMINUM	1,000		0	0	0	0	
5500	1 ALUMINUM	10,750	50,071	0	0	0	0	
5500	1 ALUMINUM SALES & ALC	1,400		0	0	0	0	
5500	1 ALUMINUM SALES & ALC	1,400	9,000	0	0	0	0	
5500	1 ALUMINUM MERCHANDISE OT	1,400		0	0	0	0	
5500	1 ALUMINUM NORMAL	1,400		0	0	0	0	
5500	1 ALUMINUM NORMAL	1,750	52,000	0	0	0	0	
5500	1 MERCHANDISING SALES & ALC	1,750		0	0	0	0	
5500	1 MERCHANDISING SALES & ALC	1,750	30,000	0	0	0	0	
5500	1 MERCHANDISING SALES & ALC	10,750		0	0	0	0	
5500	1 MERCHANDISING SALES & ALC		750,000	0	0	0	0	
5600	1 SPA SALES (MERCHANDISE)	10,000		0	0	0	0	
5600	1 SPA SALES	44,000		0	0	0	0	
5600	1 SPA SALES	0		0	0	0	0	
5600	1 SPA SALES & VAC SPAS	7,400		0	0	0	0	
5100	1 SPA SALES (MERCHANDISE)			0	0	0	0	
5100	1 SPA SALES (MERCHANDISE)	10,400		0	0	0	0	
5100	1 SPA SALES			0	0	0	0	
5100	1 SPA SALES & VAC SPAS	11,600		0	0	0	0	
5100	1 MINE SALES (MERCHANDISE)			0	0	0	0	
5100	1 MINE SALES & VAC SPAS	30,750		0	0	0	0	
5100	1 MARKETING			0	0	0	0	
5100	1 MARKETING & VAC	17,150		0	0	0	0	
5100	1 CONTRACT TO MINE SPA			0	0	0	0	
5100	1 CONTRACT TO MINE SPA			0	0	0	0	
5100	1 CONTRACT TO MINE SPA			0	0	0	0	
5250	1 MINE AIR TRAINING SALES	0	0	0	0	0	0	
5250	1 MINE AIR TRAINING SALES	0	0	0	0	0	0	
5250	1 MINE AIR TRAINING DEMO	0		0	0	0	0	
5250	1 MINE AIR TRAINING DEMO	0		0	0	0	0	
5250	1 MINE AIR TRAINING DEMO	0		0	0	0	0	
5250	1 MINE AIR TRAINING DEMO	0		0	0	0	0	
5300	1 MINE AIR