Facility Name & ID Number	Walter Lawson Childrens Home	# 0035469	Report Period Beginning:	07/01/2015	Ending:	06/30/2016

VIII. ALLOCATION OF INDIRECT COSTS (continued)

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	Medical Rehabilitation Centers, LLC, dba Exceptional Living Centers
Street Address	1050 Chinoe Road, Suite 350
City / State / Zip Code	Lexington, KY 40502
Phone Number	(859) 255-0075
Fax Number	(859) 281-5150

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

Walter Lawson Children's Home	240,800
Swann Special Care Center	289,875
Exceptional Care & Training Center	180,780
Exceptional Living of Brazil	224,319
Richland-Beam Blossom Healthcare	206,618
Vernon Manor Children's Home	207,589
Randolph Nursing Home	186,498
Claremont Center	395,445
Churchman Village	384,233
Harbor Healthcare	569,039
Parkview Nursing	462,863
Clearwater Care Center	321,990
Bethel Center	192,887
Colonial Center	177,797
Karmenta Center	241,932

This facility allocation determines the percentage of allowable ELC expenses by building based on the % of each building's operating expenses compared to the total of operating expenses for all facilities under management.

The resulting allowable amount is then grouped by cost report line (for various jursidictions) on the "Cost Report Grouper" tab.

For Illinois facilities, the amounts must also be adjusted to remove a portion of the gross expense relating to DT and EDU programs. The remaining gross amount attributable to the SNF is then reduced by the percentage by which the gross mgmt fee expense for ELC would be reduced to actual costs per this allocation.
See below for IL detail.

Determination of % of Costs to be allocated to each facility under management; % of total Operating Direct Costs of the Facility to all Facilities under Mgmt

Facility	Operating xpense FYE 6/30/16	Facility GL Mgmt FYE 6/30/16	Percent Alloc.	Actual Costs	
Allis Care Center	8,402,594	479,939	6.72%	335,570	NOT RELATED
Exceptional Rehabilitation	0	0		0	NOT RELATED
Total LHM	***8,402,594***		***6.72%***	***335,570***	
Bethel Care Center	4,829,849	320,149	3.86%	192,887	
Colonial Care Center	4,451,998	312,734	3.56%	177,797	
Karmenta Care Center	6,057,912	461,784	4.85%	241,932	
Clairemont Nursing & Rehab	8,062,545	370,791	6.45%	321,990	
Subtotal AE Wisconsin Facilities	23,402,304		18.72%	934,605	
Morning Breeze	3,723,847	132,600	2.98%	148,717	NOT RELATED
Sanders Glen	2,328,020	99,840	1.86%	92,973	NOT RELATED
The Home Place	347,974	31,020	0.28%	13,897	NOT RELATED
Subtotal AE Indiana Facilities	6,399,841		5.12%	255,587	
Total American Eagle	***29,802,145***		***23.84%***	***1,190,193***	
ELC Brazil	5,616,902	439,356	4.49%	224,319	
Randolph Nursing	4,669,860	305,880	3.74%	186,498	
Richland Bean-Blossom	5,173,660	337,392	4.14%	206,618	
Vernon Manor	5,197,986	334,056	4.16%	207,589	
Subtotal ESG Indiana Facilities	20,658,408		16.52%	825,024	
Exceptional Care Training Center	5,324,525	380,784	4.26%	212,643	
Swann Special Care Center	8,454,904	552,216	6.76%	337,659	
Walter Lawson	7,023,528	491,052	5.62%	280,495	
Subtotal ESG Illinois Facilities	20,802,957		16.64%	830,797	
Harbor	14,248,615	930,972	11.40%	569,039	
Parkview	11,589,985	762,804	9.27%	462,863	
Churchman	9,621,109	675,936	7.70%	384,233	
Claremont	9,901,839	571,161	7.92%	395,445	
Subtotal ESG East	45,361,548		36.28%	1,811,580	
Total Hoosier Care	***86,822,913***		***69.44%***	***3,467,401***	
Total ELC Facilities Under Mgmt	***125,027,652***		***100%***	***4,993,163***	
				-	

Note 1 Operating Expense determined for calendar year period regardless of FYE of individual building
Operating Expense equals Operating Expense per Financial Statements - OpCo only.
Management Fee per Facility G/L

ILLINOIS ALLOCATION & DISALLOWANCE FOR SNF/DT/EDU SPLIT AND REDUCTION OF REMAINING REL PTY MGMT FEE TO PROPORTIONAL COST/FUNCTIONAL EXPENSE

	Gross GL Rel Pty Mgmt Fee Expense	plit among programs per Supergrouper Allc			% of Total by Program		
		SNF	EDU	DT	SNF	EDU	DT
Exceptional Care Training Center	380,784	323,725	-	57,059	85%	0%	15%
Swann Special Care Center	552,216	474,068	12,995	65,153	86%	2%	12%
Walter Lawson	491,052	421,560	11,556	57,936	86%	2%	12%

Included in CR SCH V Line 19 Col 4

Amts removed via EDU/DT Adj CR PG5A (See DT/EDU Alloc WP)

Remaining Amount in Adjusted SNF amt:

Exceptional Care Training Center	323,725	
Swann Special Care Center	474,068	*To CR PG6 Col 4 GL cost of Rel Party Mgmt Fee*
Walter Lawson	421,560	*Net amts remaining in SNF allowable costs after removing EDU/DT portions*
		***This amount must now be reduced to reflect actual cost of rel pty mgmt co*

Ratio of Allowable Costs to Unadjusted GL Management Fee per Facility Allocation above:

Exceptional Care Training Center	56%
Swann Special Care Center	61%
Walter Lawson	57%

Calculate remaining allowable related party management fee (Total):

Exceptional Care Training Center	180,779	*Allowable cost of Rel Pty Mgmt Co to now be reclassified to functional expense lines below*
Swann Special Care Center	289,875	*Allowable cost of Rel Pty Mgmt Co to now be reclassified to functional expense lines below*
Walter Lawson	240,800	*Allowable cost of Rel Pty Mgmt Co to now be reclassified to functional expense lines below*

Check: Net adjustment/difference by reducing remaining GL amt to allowable rel party costs/functional expenses below:

Exceptional Care Training Center	142,946	*Check - a/b CR PG6 Col 8 Adjustment after functional expense adjs below*
Swann Special Care Center	184,193	*Check - a/b CR PG6 Col 8 Adjustment after functional expense adjs below*
Walter Lawson	180,760	*Check - a/b CR PG6 Col 8 Adjustment after functional expense adjs below*

Reclassify remaining allowable remaining related party management fee to functional expense categories for final CR presentation:

Exceptional Care Training Center

	Percentage of grouped CR Line to total exp	Amt to reclass to CR Lines	
Utilities	1.01%	1,824	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Maintenance	0.07%	120	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Administrative	63.48%	114,753	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Professional Services	6.59%	11,918	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Dues, Fees, Subscriptions	0.44%	789	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Clerical & General Office	2.04%	3,694	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Employee Benefits & Payroll Taxes	10.83%	19,572	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Inservice Training & Education	0.27%	484	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Travel & Seminar	9.51%	17,192	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Other Admin Staff Transportation	0.00%	-	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Insurance	1.06%	1,919	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Depreciation	1.41%	2,547	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Interest	0.00%	-	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Rent - Facility & Grounds	3.12%	5,645	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Rent - Equipment	0.18%	323	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
	100.00%	180,779	

Swann Special Care Center

	Percentage of grouped CR Line to total exp	Amt to reclass to CR Lines	
Utilities	1.01%	2,924	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Maintenance	0.07%	193	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Administrative	63.48%	184,003	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Professional Services	6.59%	19,110	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Dues, Fees, Subscriptions	0.44%	1,265	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Clerical & General Office	2.04%	5,923	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Employee Benefits & Payroll Taxes	10.83%	31,383	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Inservice Training & Education	0.27%	776	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Travel & Seminar	9.51%	27,567	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Other Admin Staff Transportation	0.00%	-	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Insurance	1.06%	3,077	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Depreciation	1.41%	4,085	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Interest	0.00%	-	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Rent - Facility & Grounds	3.12%	9,051	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Rent - Equipment	0.18%	518	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
	100.00%	289,875	

Walter Lawson Children's Home

	Percentage of grouped CR Line to total exp	Amt to reclass to CR Lines	
Utilities	1.01%	2,429	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Maintenance	0.07%	160	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Administrative	63.48%	152,852	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Professional Services	6.59%	15,875	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Dues, Fees, Subscriptions	0.44%	1,051	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Clerical & General Office	2.04%	4,920	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Employee Benefits & Payroll Taxes	10.83%	26,070	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Inservice Training & Education	0.27%	644	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Travel & Seminar	9.51%	22,900	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Other Admin Staff Transportation	0.00%	-	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Insurance	1.06%	2,556	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Depreciation	1.41%	3,393	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Interest	0.00%	-	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Rent - Facility & Grounds	3.12%	7,519	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
Rent - Equipment	0.18%	431	*To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co*
	100.00%	240,800	

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	LP Mortgage HUD Loan 2012		X	Purchase of Facility Refi	$28,956.00	11/01/12	$ 7,290,000	$ 6,696,563	11/01/42	0.0254	$ 172,139	1
2												2
3												3
4												4
5												5
	Working Capital											
6	GE Healthcare Finance		X	Working Capital		06/24/14	5,750,000		10/27/19	Varies		6
7												7
8												8
9	TOTAL Facility Related				$28,956.00		$ 13,040,000	$ 6,696,563			$ 172,139	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 13,040,000	$ 6,696,563			$ 172,139	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$ 33,883** **Line # 36**

*** 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 Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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

B. Real Estate Taxes

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

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2011		8
	2012		9
	2013		10
	2014		11
	2015		12

Note: This facility became exempt from Property Taxes starting on 1/1/1996.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2015	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Walter Lawson Childrens Home COUNTY Winnebago

FACILITY IDPH LICENSE NUMBER 0035469

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

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

Enter the tax index number and real estate tax assessed for 2015 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2015.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	N/A - Tax Exempt		$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

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

C. **Tax Bills**

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

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 37,782 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).

WLCH Developmental Day Training Program and Special Education Programs; cost removal adjustments & allocation to remove associated costs shown on SCH V; See Pg 11.2 for further detail.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO

If so, please complete the following:

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

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	SNF/PED	217,364	1989	$ 684,428	1
2					2
3	TOTALS	217,364		$ 684,428	3

Walter Lawson Childrens Home
Schedule X Supplemental Schedule
Item 14 - Allocation of non-long term care costs

(E)

Walter Lawson Children's Home operates Education and Developmental Day Training programs in dedicated spaces within the same physical building as the skilled nursing facility. Costs specifically attributable to these programs in dedicated GL accounts, including wages/salaries, supplies, etc. have been grouped in line 39 of Schedule V, "Ancillary Service Centers", and are removed via adjustment on Schedule VI, Line 3.
In addition, a portion of all other cost centers and expense items which provide benefits and support to the Education and Day Training programs are removed via adjustment on Schedule VI, Line 29. The following allocation methodology is utilized:

Costs incurred which benefit multiple operational programs are identified, segregated, and reported each year in conjunction with required cost report filings to the Illinois Purchased Care Review Board for the Educational program. The percentage of costs identified for each program from the most recent ILPCRB report are utilized to calculate the portion attributable to Day Training and Education which is removed in this Cost Report. A percentage of wages and salaries expense, identifiable to each specific program and position, is utilized to allocate Employee benefits and payroll taxes. Hours of operation of each program are utilized to allocate certain administrative, overhead, and support services. Square footage dedicated to each operation is utilized to allocate depreciation, interest, and other capital items, and other allocation bases are utilized for applicable shared costs.

The results of these allocations appear on Schedule VI, as adjustments to remove shared costs attributable to non-long term care services.

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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	93		1989	1971	$ 2,917,000	$ 63,425	10-40	$ 63,425	$	$ 2,087,190	4
5	6			2008	3,659,316	91,483	40	91,483		754,734	5
6											6
7											7
8											8
	Improvement Type**										
9	Pipe Repair/Kitchen Floor Re			9/1/2014	3,100.00	310.00	10	310		568.33	9
10	Replace Rooftop Heating & Co			11/14/2014	6,291.00	629.10	10	629		1,048.50	10
11	Water Conditioners			2/16/2015	10,360.00	1,036.00	10	1,036		1,381.33	11
12	Radiator Assembly			3/19/2015	3,855.58	385.56	10	386		481.95	12
13	Concrete/Drainage Work			9/21/2015	15,060.00	1,129.50	10	1,130		1,129.50	13
14	Masonry Work			10/29/2015	2,550.00	170.00	10	170		170.00	14
15	Water Heater			11/18/2015	10,850.00	632.92	10	633		632.92	15
16	CARRIER HEAT/AIR CONDITIO			1/11/1990	17,400.00	-	5			17,400.00	16
17	REMODEL LAUNDRY ROOM			2/1/1994	3,153.98	-	10			3,153.98	17
18	A/C ROOFTOP UNIT			7/1/1994	8,985.00	-	10			8,985.00	18
19	INSTALL NEW WINDOWS			12/20/1995	2,587.50	-	10			2,587.50	19
20	TILE KITCHEN FLOOR			1/31/1996	5,187.00	-	10			5,187.00	20
21	INSTALL WATER HEATER			3/19/1996	4,981.25	-	10			4,981.25	21
22	INSTALL WATER HEATER			2/11/1997	6,014.21	-	10			6,014.21	22
23	SHOWER TROLLEY			3/11/1997	10,923.53	-	10			10,923.53	23
24	RE-ROOF NORTH WING,GRAVEL			6/18/1997	27,596.00	-	10			27,596.00	24
25	INSTALL A/C ROOF-TOP UNIT			7/16/1997	2,975.00	-	10			2,975.00	25
26	INSTALL EMERGENCY GENERAT			1/12/1998	85,329.00	-	10			85,329.00	26
27	NEW ROOF TOP HVAC UNIT			1/19/1999	4,340.00	-	10			4,340.00	27
28	TEAR OFF AND REPLACE ROOF			7/30/1999	2,500.00	125.00	20	125		2,125.16	28
29	INSTALL NEW ROOF SHINGLES			11/1/1999	3,727.00	186.35	20	186		3,105.87	29
30	INSTALL			11/29/1999	3,265.00	-	15			3,265.00	30
31	PARTIAL PMT-TELEPHONE SYS			3/27/2000	3,264.02	-	10			3,264.02	31
32	PARTIAL PMT-TELEPHONE SYS			3/27/2000	6,528.04	-	10			6,528.04	32
33	FIRE SPRINKLER SYSTEM.			1/15/2001	37,774.00	1,510.96	25	1,511		23,419.78	33
34	DURO-LAST ROOF SYSTEM.			5/15/2001	40,846.00	1,633.84	25	1,634		24,779.82	34
35	DONATION OF NURSE			10/1/2001	6,594.00	439.60	15	440		6,484.03	35
36	BOOSTER PUMP			12/31/2001	4,837.00	322.47	15	322		4,702.64	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 Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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	NEW HEAT EXCHANGER,INDUCE	9/20/2002	$ 2,818.15	$ 187.88		$ 188	$	$ 2,599.04	37
38	REMODELING PROJECT	6/30/2003	3,540.80	-				3,540.80	38
39	New flooring in 2 rooms	4/10/2004	2,576.00	-				2,576.00	39
40	therapy room/spa	11/30/2004	198,856.36	7,954.25		7,954		92,136.73	40
41	Water heater (75 gallon)	6/30/2006	6,375.89	637.58		638		6,375.89	41
42	HVAC unit for B wing	12/19/2006	7,600.00	760.00		760		7,220.00	42
43	Rooftop hvac unit	4/24/2008	3,973.00	397.30		397		3,244.62	43
44	Induct air purifiers (12)	12/7/2009	3,911.91	391.19		391		2,575.33	44
45	A.O. Smith water heater	8/17/2010	7,018.87	701.89		702		4,094.36	45
46	Sentronic door closers (2) f	6/23/2011	3,025.00	302.50		303		1,512.50	46
47	Rpl roof and ceiling in main	1/20/2012	5,450.00	545.00		545		2,407.08	47
48	Remodel C wing bathing room	12/16/2011	10,848.33	723.22		723		3,254.49	48
49	West side siding, maint. sho	4/18/2012	4,929.00	492.90		493		2,053.75	49
50	Kitchen & dining room remode	3/9/2012	19,090.40	1,272.69		1,273		5,514.99	50
51	Exterior lights, interior re	7/20/2012	3,304.38	330.44		330		1,294.22	51
52	Roof top units (2)	11/19/2012	12,680.00	1,268.00		1,268		4,543.67	52
53	BLACKTOP DRIVEWAY	11/24/1993	10,130.00	-				10,130.00	53
54	STRIP/SEAL NORTH PARKING	9/25/1995	3,382.00	-				3,382.00	54
55	PARKING LOT	9/22/1997	9,898.00	-				9,898.00	55
56	FENCE ON BACK LOT	10/7/1997	5,680.00	-				5,680.00	56
57	BLACKTOP NEW PARKING,DRIV	7/9/1998	9,752.00	-				9,752.00	57
58	REPLACE CONCRETE AT PAVIL	9/15/2000	2,700.00	30.00		30		2,700.00	58
59	Drywell	11/12/2008	12,588.00	629.40		629		4,825.40	59
60	Concrete gazebo floor & walk	5/11/2012	10,120.50	1,012.05		1,012		4,216.88	60
61	2 F2900 Controllers and Resi	2/25/2004	5,880.00	-				5,880.00	61
62	INSTALL SUMP PUMP & MANHO	10/19/1994	3,200.00	-				3,200.00	62
63	WATER BOOSTER SYS REPLACE	1/30/1995	6,941.00	-				6,941.00	63
64	INSTALL NEW MIXING VALVE	4/26/1996	2,960.00	-				2,960.00	64
65									65
66	**Day Training/Education Assets Disallowed (See 5A)**			(99,369)		(99,369)			66
67									67
68									68
69									69
70	**TOTAL (lines 4 thru 69)**		**$ 7,296,420**	**$ 81,687**		**$ 81,687**	**$**	**$ 3,318,992**	70

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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	$ 99,025	$ 19,285	$ 19,285	$	3-7	$ 65,896	71
72	Current Year Purchases	26,670	1,665	1,665		5-7	1,665	72
73	Fully Depreciated Assets	618,388	3,419	3,419		3-10	618,388	73
74	Depr Exp - Rel Pty Alloc Sch VIII		3,393	3,393				74
75	TOTALS	$ 744,083	$ 27,762	$ 27,762	$		$ 685,949	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	Patient Transportation	2012 Ford E250 Van w/ Lift	2012	$ 40,670	$ 8,134	$ 8,134	$	5	$ 33,214	76
77										77
78										78
79										79
80	TOTALS			$ 40,670	$ 8,134	$ 8,134	$		$ 33,214	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)	$ 8,765,601	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 117,583	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 117,583	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)	$ 4,038,155	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	Transportation Equip Not Allowed	$ 54,648	$	$ 54,648	86
87	Assets below IL Capital Threshold	431,140	17,640	366,142	87
88	Other Assets Disallowed	285,913	14,301	266,853	88
89					89
90					90
91	TOTALS	$ 771,701	$ 31,941	$ 687,643	91

G. Construction-in-Progress

	Description	Cost	
92	Marketplace implementation	$ 284	92
93			93
94			94
95		$ 284	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 Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Not Applicable - Facility Leased from 100% Commonly-owned Related Party (See Sch VII)
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	Corp Grp Office Allocation	N/A		12/1/2011	7,519	10	10	6
7	TOTAL				$ 7,519 **			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 12/1/2011
Ending 12/1/2021

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

	Fiscal Year Ending	Annual Rent
12.	6/30/2017	$ Corp Alloc Amt
13.	6/30/2018	$ Corp Alloc Amt
14.	6/30/2019	$ Corp Alloc Amt

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: $ 5,089 Description: Postage Meter: $899; Short Term Medical Equip: $3,759; Corp Alloc: $431
(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 Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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? [X] 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 [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER CNA 50

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- HOURS PER CNA 80

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		1,134		1,134
3	Classroom Wages (a)		19,475		19,475
4	Clinical Wages (b)		31,160		31,160
5	In-House Trainer Wages (c)		8,395		8,395
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$ 60,164	$	$ 60,164
10	SUM OF line 9, col. 1 and 2 (e)	$ 60,164			

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	41
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	41

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff			Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service		Cost	Units	Cost				
1	Licensed Occupational Therapist			hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist	10a.3		hrs		532	37,205		532	37,205	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a.1	2120	hrs	80,196				2,120	80,196	4
5	Physician Care			visits							5
6	Dental Care	39.3		visits		12	600		12	600	6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	39.3		# of prescrpts		52	3,375		52	3,375	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify):										12
13	Other (specify):										13
14	TOTAL				$ 80,196	596	$ 41,180	$	2,716	$ 121,376	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 Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2016 (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	$ 500	$ 1,100	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 19,249)	870,773	875,363	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(20,640)	6,818	6
7	Other Prepaid Expenses	4,400	4,400	7
8	Accounts Receivable (owners or related parties)	6,713,643	6,713,643	8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 7,568,676	$ 7,601,324	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		684,428	13
14	Buildings, at Historical Cost		7,723,582	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,129,292	16
17	Accumulated Depreciation (book methods)		(4,725,798)	17
18	Deferred Charges		176,489	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		401,976	21
22	Other Long-Term Assets (spe CIP		284	22
23	Other(specify): Goodwill	261,131	261,131	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 261,131	$ 5,651,384	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 7,829,807	$ 13,252,708	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 214,115	$ 214,631	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		179,461	29
30	Accrued Salaries Payable	459,949	459,949	30
31	Accrued Taxes Payable (excluding real estate taxes)	7,347	7,347	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		14,174	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Intercompany payables		(22,598)	36
37	Rounding	(3)	(3)	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 681,408	$ 852,961	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,517,102	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)**	$	$ 6,517,102	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 681,408	$ 7,370,063	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 7,148,399	$ 5,882,645	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 7,829,807	$ 13,252,708	48

***(See instructions.)**

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 5,707,055	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 5,707,055	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,441,344	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)**	$ 1,441,344	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)**	$ 7,148,399	24 *

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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	$ 6,948,107	1
2	Discounts and Allowances for all Levels	2	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 6,948,109	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education	1,387,946	9
10	Other Government Grants	54,123	10
11	CNA Training Reimbursements	63,060	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 1,505,129	23
	D. Non-Operating Revenue		
24	Contributions	114,455	24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 114,455	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)	(820)	27
28	Day Training	939,665	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 938,845	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,506,538	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	906,333	31
32	Health Care	3,290,241	32
33	General Administration	1,760,633	33
	B. Capital Expense		
34	Ownership	555,273	34
	C. Ancillary Expense		
35	Special Cost Centers	1,135,582	35
36	Provider Participation Fee	417,132	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 8,065,194	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,441,344	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,441,344	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 6,948,109	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)	$ 6,948,109	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.**

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

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,928	2,170	$ 146,271	$ 67.41	1
2	Assistant Director of Nursing					2
3	Registered Nurses	20,236	22,296	712,914	31.97	3
4	Licensed Practical Nurses	17,188	19,214	658,069	34.25	4
5	CNAs & Orderlies	103,845	112,277	1,311,953	11.68	5
6	CNA Trainees					6
7	Licensed Therapist	1,915	2,120	80,196	37.83	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,708	1,950	32,156	16.49	9
10	Activity Assistants	3,753	3,964	34,547	8.72	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,990	2,136	41,507	19.43	13
14	Head Cook	4,560	4,994	70,182	14.05	14
15	Cook Helpers/Assistants	3,007	3,245	30,606	9.43	15
16	Dishwashers					16
17	Maintenance Workers	3,877	4,139	55,210	13.34	17
18	Housekeepers	14,449	15,842	184,277	11.63	18
19	Laundry	7,885	8,377	81,170	9.69	19
20	Administrator	2,012	2,172	136,671	62.92	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,008	4,445	94,680	21.30	24
25	Vocational Instruction	54,545	59,340	1,047,124	17.65	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)	246,906	268,681	$ 4,717,533 *	$ 17.56	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	294	$ 12,113	1.3	35
36	Medical Director	N/A	12,000	9.3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				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				45
46	Other(specify)				46
47					47
48	Note: Medical Dir paid flat fee, not hourly				48
49	TOTAL (lines 35 - 48)	294	$ 24,113		49

C. CONTRACT NURSES

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Melissa Thornbloom	Administrator	0	$ 136,671
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 136,671

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
Medical Rehab (dba Ex Living Ctrs)	Management Services	$ 491,052
ADP / Paycor	Payroll Processing	18,834
Various	Accounting/audit services	16,348
Various (see 21.1 for detail)	Legal services	12,342
VCPI, PhonesPlus	Information Tech Services	4,325
Various	Admin svcs, document svcs	1,231
See Pg 6 for Mgmt Svc Adj		
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 544,132

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 70,395
Unemployment Compensation Insurance	20,294
FICA Taxes	247,871
Employee Health Insurance	368,865
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Retirement Plan	260
Group Allocation - Pg 8	26,070
Less Pg5A Adj for Unallowable DT/EDU	(161,765)
TOTAL (agree to Schedule V, line 22, col.8)	$ 571,989

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

Description	Line #	Amount
None.		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	2,948
Health Care Worker Background Check	5,733
(Indicate # of checks performed 115)	
Public Rel/Mkting/Fundraising	13,261
Bank Fees	44,181
Other Dues, Fees, Subs	(24,366)
Group Allocation - Pg8	1,051
Less Pg5A Adj for Unallowable DT/EDU	(23,078)
Less: Public Relations Expense	(13,261)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 6,469

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 0
N/A	
In-State Travel	
See Page 21.2 for Detail	2,437
SCH VI Adj - Unallowable items	(125)
Corporate/Group Travel Alloc - G&A	22,900
Seminar Expense	
SCH VI Adj - DT/EDU Alloc	(345)
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 24,867

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number **Walter Lawson Childrens Home** **# 0035469** **Report Period Beginning: 07/01/2015** **Ending: 06/30/2016**

Walter Lawson Childrens Home
Schedule XIX Supplemental Schedule
Legal Fees Detail

	DATE	DESCRIPTION	Amount
1	Legal Fees detail for SCH XIX-C		
	8/19/2015	Baker, Donelson, Bearman, Caldwell & Berkow	53.32
	8/26/2016	Duane Morris LLP	34.00
	9/22/2015	Baker, Donelson, Bearman, Caldwell & Berkow	796.50
	11/23/2015	SmithAmundsen	75.00
	12/14/2015	Duane Morris LLP	22.67
	2/5/2016	Baker, Donelson, Bearman, Caldwell & Berkow	160.00
	2/29/2016	Baker, Donelson, Bearman, Caldwell & Berkow	195.33
	2/29/2016	Baker, Donelson, Bearman, Caldwell & Berkow	387.16
	2/29/2016	Baker, Donelson, Bearman, Caldwell & Berkow	155.42
	7/14/2015	Stites&Harbison PLLC	22.00
	10/19/2015	Stites&Harbison PLLC	4.68
	10/19/2015	Stites&Harbison PLLC	7.02
	5/17/2016	Stites&Harbison PLLC	51.95
	7/31/2015	In-House Counsel Legal Fees	784.30
	8/31/2015	In-House Counsel Legal Fees	864.19
	9/30/2015	In-House Counsel Legal Fees	757.61
	10/31/2015	In-House Counsel Legal Fees	759.68
	11/30/2015	In-House Counsel Legal Fees	802.56
	12/31/2015	In-House Counsel Legal Fees	720.05
	1/31/2016	In-House Counsel Legal Fees	(77.03)
	1/31/2016	In-House Counsel Legal Fees	1,014.68
	2/29/2016	In-House Counsel Legal Fees	965.95
	3/31/2016	In-House Counsel Legal Fees	1,007.68
	4/30/2016	In-House Counsel Legal Fees	877.18
	5/31/2016	In-House Counsel Legal Fees	957.39
	6/30/2016	In-House Counsel Legal Fees	942.37
			$ 12,342

See Schedule VI for adjustment for unallowable portion.

Facility Name & ID Number **Walter Lawson Childrens Home** **# 0035469** **Report Period Beginning: 07/01/2015** **Ending: 06/30/2016**

Walter Lawson Childrens Home
Schedule XIX Supplemental Schedule
Travel & Seminar In-State detail:

	DESCRIPTION		Amount	SCH V LINE.COL
1	In-State Travel Detail			
	Melissa Thornbloom, Exec Dir, care-related in-state travel		2,001	24.3
	Wynell Prince Eakle, Regional A/R	*A*	76	24.3
	Kimberly Waterson, Education, in-state travel	*A*	1	24.3
	Corporate/Group travel allocation of operations personnel	*A*	359	24.3
	In-state business meals	*A*	-	24.3
			2,437	
1	Out of State Travel Detail			
	n/a		-	24.3
			-	
	Line 24 Column 4 Total:		**2,437**	0
	Line 24 Column 7 Adjustment - Corporate/Home Office Alloca		**22,900**	
	Unallowable Amounts above removed through SCH 5 Adjustments:			
A	Non-care related amounts noted above:		(436)	
	Allocation for non-care-related Education and Day Training (See Pg 11.2 & 5A)		(345)	
	Line 24 Column 8 Total:		**24,556**	0

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2015 Ending: 06/30/2016

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. **ILHCA, $3,415 net after Schedule VI Adj**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **No** If YES, have these costs
been properly adjusted out of the cost report?

(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? **6 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **93,557** 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 fo
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 Departmen
during this cost report period. $ **417,132**
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 tc
the Department, in addition to the daily rate, been properly classifiec
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 fo
the patient census listed on page 2, Section B? **Yes; See Pg 11.2** 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. $ Has any meal income been offset against
related costs? **Yes** Indicate the amount. $ **54,123**

(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 fo
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. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Crowe Horwath**

(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. **Yes**
Attach invoices and a summary of services for all architect and appraisal fees