FOR BHF USE

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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.

2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

I. IDPH License ID Number: 0035469

Facility Name: Walter Lawson Childrens Home

Address: 1820 Walter Lawson (Number) Loves Park (City) 61111 (Zip Code)

County: Winnebago

Telephone Number: (815) 633-6636 **Fax #** (815) 633-6387

HFS ID Number:

Date of Initial License for Current Owners: 08/15/1989

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code 501(c) (3)			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Douglass Smith **Telephone Number:** (615) 647-9004 Ext. 701
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 07/01/2019 to 6/30/2020 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) Douglass Smith
(Title) President

Paid Preparer

(Signed) (Date)
(Print Name and Title) Rick Mittman, Managing Director
(Firm Name & Address) BKD, LLP, 201 N. Illinois Street Indianapolis, IN 46204
(Telephone) (317) 383-4000 Fax # (317) 383-4200

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 Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

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: No change

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2	99	Skilled Pediatric (SNF/PED)	99	36,234	2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	99	TOTALS	99	36,234	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED	35,569	108		35,677	9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	35,569	108		35,677	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 98.46%

D. How many bed reserve days during this year were paid by the Department?
224 (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

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

I. On what date did you start providing long term care at this location?
Date started 08/15/1989

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 08/15/1989 NO [ ]

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

Medicare Intermediary ____

IV. ACCOUNTING BASIS

ACCRUAL	MODIFIED CASH*	CASH*
[X]	[ ]	[ ]

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

Tax Year: 6/30/2020 Fiscal Year: 6/30/2020

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	170,912	9,498	13,999	194,409		194,409	(79,241)	115,168			1
2	Food Purchase		205,987		205,987		205,987	(83,961)	122,026			2
3	Housekeeping	43,116	7,182	91	50,389		50,389	(24,129)	26,260			3
4	Laundry	93,118	21,235	1,762	116,115		116,115	(1,749)	114,366			4
5	Heat and Other Utilities			82,492	82,492		82,492	(41,307)	41,185			5
6	Maintenance	254,661	33,948	50,937	339,546		339,546	(162,470)	177,076			6
7	Other (specify):*											7
8	TOTAL General Services	561,807	277,850	149,281	988,938		988,938	(392,857)	596,081			8
	B. Health Care and Programs											
9	Medical Director			13,000	13,000		13,000		13,000			9
10	Nursing and Medical Records	3,179,376	368,213	1,549	3,549,138	(9,878)	3,539,260	(84,805)	3,454,455			10
10a	Therapy	91,119	10,378	14,975	116,472		116,472	(64,041)	52,431			10a
11	Activities	81,081	(379)		80,702		80,702		80,702			11
12	Social Services											12
13	CNA Training					9,878	9,878		9,878			13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	3,351,576	378,212	29,524	3,759,312		3,759,312	(148,846)	3,610,466			16
	C. General Administration											
17	Administrative					164,217	164,217	48,573	212,790			17
18	Directors Fees			86,108	86,108		86,108	(23,669)	62,439			18
19	Professional Services			649,141	649,141		649,141	(418,909)	230,232			19
20	Dues, Fees, Subscriptions & Promotions			25,254	25,254		25,254	(14,248)	11,006			20
21	Clerical & General Office Expenses	232,920	16,968	44,548	294,436	(164,217)	130,219	(10,674)	119,545			21
22	Employee Benefits & Payroll Taxes			809,756	809,756		809,756	(153,674)	656,082			22
23	Inservice Training & Education			15,741	15,741		15,741	(3,993)	11,748			23
24	Travel and Seminar			2,216	2,216		2,216	11,244	13,460			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			155,551	155,551		155,551	(52,879)	102,672			26
27	Other (specify):* Bad Debt			1,222	1,222		1,222	(1,222)				27
28	TOTAL General Administration	232,920	16,968	1,789,537	2,039,425		2,039,425	(619,451)	1,419,974			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,146,303	673,030	1,968,342	6,787,675		6,787,675	(1,161,154)	5,626,521			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 Walter Lawson Childrens Home #0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation							116,596	116,596			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4,636	4,636		4,636	80,987	85,623			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			548,981	548,981		548,981	(541,295)	7,686			34
35	Rent-Equipment & Vehicles			9,915	9,915		9,915	(3,563)	6,352			35
36	Other (specify):*							15,737	15,737			36
37	**TOTAL Ownership**			563,532	563,532		563,532	(331,538)	231,994			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		18,735	10,819	29,554		29,554		29,554			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			511,616	511,616		511,616		511,616			42
43	Other (specify):* EDU/DT	1,225,286	958	92,607	1,318,851		1,318,851	(1,318,851)				43
44	**TOTAL Special Cost Centers**	1,225,286	19,693	615,042	1,860,021		1,860,021	(1,318,851)	541,170			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	5,371,589	692,723	3,146,916	9,211,228		9,211,228	(2,811,543)	6,399,685			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 Numl Walter Lawson Childrens Home 0035469 Report Period Beginning 07/01/2019 Ending: 6/30/2020

	Purpose of Seminar	Name of Attendee	Title of Attendee	Expense Amount
1	Relias Learning	All Employees	Various	14,098
2	American Red Cross/CPR Training	All Employees	Various	964
3	EventBrite - Marijuana in the Workplace	Melissa Thornbloom/Paula Braconier	Admin/DON	50
4	Improving Special Education for Students with Complex Needs	Katie Johnson	Education - Teacher	395
5	INHAA - Annual Conference	Melissa Thornbloom	Administrator	125
6	EventBrite- Sexual Harassment Training	Melissa Thornbloom	Administrator	109

Line 23 Column 4 Total	15,741
Line 23 Column 7 Adjustment - Corporate/Home Office Allocated Costs:	659
Line 23 Column 6 Total	16,400
Non-allowable Amounts above removed through Sch 5 Adjustments:	
Non-care related amounts noted above:	(125)
Allocation for non-care related education and day trainnig (see page 11.2 & 5A)	(4,527)
Line 23 Column 8 Total	11,748

-

Walter Lawson Children's Home #0035469
6/30/2020
Schedule V - Reclassification Summary

	Increase/Decrease	Sch. V Line.Col
1 Reclassifcation of Administrator Wages		
Administrative	164,217	17.5
Clerical & General Office Expenses	(164,217)	21.5
2 Reclassification of CNA Training Expenses for Trainers/Trainees		
CNA Training	9,878	13.5
Nursing & Medical Records	(9,878)	10.5

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

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 Reference	3 BHF USE ONLY	
1	Day Care	$ (1,318,851)	43	$	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	(3,117)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,435)	20		18
19	Entertainment				19
20	Contributions	(3,365)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(1,222)	27		24
25	Fund Raising, Advertising and Promotional	(3,581)	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	(1,259,727)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (2,591,298)		$	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)	(220,245)	19, 34	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (220,245)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (2,811,543)		37

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

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

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

Walter Lawson Childrens Home

ID# 0035469

Report Period Beginning: 07/01/2019

Ending: 6/30/2020

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Interest Expense - Late Fees	$ (22)	32	1
2	Unallowable Depr Exp (below threshold, non-cap)	(27,052)	30	2
3	Unallowable Lobbying Portion of ILHCA Dues	(2,299)	20	3
4	Unallowable Portion of Inservice Training/EDU	(125)	23	4
5	Unallowable Portion of Travel Seminar	(120)	24	5
6	UPL Revenue	(227)	21	6
7	Unallowable Day Trng & EDU Alloc - Dietary	(79,241)	1	7
8	Unallowable Day Trng & EDU Alloc - Food	(83,961)	2	8
9	Unallowable Day Trng & EDU Alloc - Hskpg	(24,129)	3	9
10	Unallowable Day Trng & EDU Alloc - Laundry	(1,749)	4	10
11	Unallowable Day Trng & EDU Alloc - Heat/Util	(39,501)	5	11
12	Unallowable Day Trng & EDU Alloc - Maint	(162,590)	6	12
13	Unallowable Day Trng & EDU Alloc - Nursing	(84,805)	10	13
14	Unallowable Day Trng & EDU Alloc - Therapy	(64,041)	10a	14
15	Unallowable Day Trng & EDU Alloc - Admin	(47,224)	17	15
16	Unallowable Day Trng EDU Dir Fees	(23,669)	18	16
17	Unallowable Day Trng & EDU Alloc - Prof Svcs	(100,380)	19	17
18	Unallowable Day Trng & EDU Alloc - Dues/Fees	(8,547)	20	18
19	Unallowable Day Trng & EDU Alloc - Clerical	(36,399)	21	19
20	Unallowable Day Trng & EDU Alloc - EE Ben/PR Tax	(169,847)	22	20
21	Unallowable Day Trng & EDU Alloc - Insrv/Training	(4,527)	23	21
22	Unallowable Day Trng & EDU Alloc - Travel/Seminar	(294)	24	22
23	Unallowable Day Trng & EDU Alloc - Admin Trans		25	23
24	Unallowable Day Trng & EDU Alloc - Insur	(74,485)	26	24
25	Unallowable Day Trng & EDU Alloc - Interest	(2,220)	32	25
26	Unallowable Day Trng & EDU Alloc - Bldg Rent	(3,856)	35	26
27				27
28	Unallowable Day Trng & EDU Alloc - Depreciation	(131,496)	30	28
29	Unallowable Day Trng & EDU Alloc - Interest	(72,928)	32	29
30	Unallowable Day Trng & EDU Alloc - Amort of Debt	(3,207)	32	30
31	Unallowable Day Trng & EDU Alloc - Insurance	(18,403)	26	31
32	Unallowable Day Trng & EDU Alloc - Mort. Ins.	(14,459)	36	32
33	Unallowable Day Trng & EDU Alloc - Acct. Fees	(4,476)	19	33
34	Non-reimbursable Fees	26,552	21	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**	(1,259,727)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(79,241)	0	0	0	0	0	0	0	0	0	0	(79,241)	1
2	Food Purchase	(83,961)	0	0	0	0	0	0	0	0	0	0	(83,961)	2
3	Housekeeping	(24,129)	0	0	0	0	0	0	0	0	0	0	(24,129)	3
4	Laundry	(1,749)	0	0	0	0	0	0	0	0	0	0	(1,749)	4
5	Heat and Other Utilities	(42,618)	0	1,311	0	0	0	0	0	0	0	0	(41,307)	5
6	Maintenance	(162,590)	0	120	0	0	0	0	0	0	0	0	(162,470)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(394,288)	0	1,431	0	0	0	0	0	0	0	0	(392,857)	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	(84,805)	0	0	0	0	0	0	0	0	0	0	(84,805)	10
10a	Therapy	(64,041)	0	0	0	0	0	0	0	0	0	0	(64,041)	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	(148,846)	0	0	0	0	0	0	0	0	0	0	(148,846)	16
	C. General Administration													
17	Administrative	(47,224)	0	95,797	0	0	0	0	0	0	0	0	48,573	17
18	Directors Fees	(23,669)	0	0	0	0	0	0	0	0	0	0	(23,669)	18
19	Professional Services	(104,856)	0	(323,400)	9,347	0	0	0	0	0	0	0	(418,909)	19
20	Fees, Subscriptions & Promotions	(15,862)	0	1,614	0	0	0	0	0	0	0	0	(14,248)	20
21	Clerical & General Office Expenses	(13,439)	0	2,765	0	0	0	0	0	0	0	0	(10,674)	21
22	Employee Benefits & Payroll Taxes	(169,847)	0	16,173	0	0	0	0	0	0	0	0	(153,674)	22
23	Inservice Training & Education	(4,652)	0	659	0	0	0	0	0	0	0	0	(3,993)	23
24	Travel and Seminar	(414)	0	11,658	0	0	0	0	0	0	0	0	11,244	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(92,888)	0	1,577	38,432	0	0	0	0	0	0	0	(52,879)	26
27	Other (specify):*	(1,222)	0	0	0	0	0	0	0	0	0	0	(1,222)	27
28	TOTAL General Administration	(474,073)	0	(193,157)	47,779	0	0	0	0	0	0	0	(619,451)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(1,017,207)	0	(191,726)	47,779	0	0	0	0	0	0	0	(1,161,154)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Walter Lawson Childrens Home **#** 0035469 **Report Period Beginning:** 07/01/2019 **Ending:** 6/30/2020

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(158,548)	0	726	274,418	0	0	0	0	0	0	0	116,596	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(78,377)	0	0	159,364	0	0	0	0	0	0	0	80,987	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	7,686	(548,981)	0	0	0	0	0	0	0	(541,295)	34
35	Rent-Equipment & Vehicles	(3,856)	0	293	0	0	0	0	0	0	0	0	(3,563)	35
36	Other (specify):*	(14,459)	0	0	30,196	0	0	0	0	0	0	0	15,737	36
37	**TOTAL Ownership**	(255,240)	0	8,705	(85,003)	0	0	0	0	0	0	0	(331,538)	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):*	(1,318,851)	0	0	0	0	0	0	0	0	0	0	(1,318,851)	43
44	**TOTAL Special Cost Centers**	(1,318,851)	0	0	0	0	0	0	0	0	0	0	(1,318,851)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(2,591,298)	0	(183,021)	(37,224)	0	0	0	0	0	0	0	(2,811,543)	45

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Hoosier Care, Inc.	100	Exceptional Care & Training Center	Sterling, IL	Loves Park Facility Ce	Loves Park, IL	Property Co.
		Swann Special Care Center	Champaign, IL	Medical Rehabiliation	Lexington, KY	Mgmt Co.
		Exceptional Living of Brazil	Brazil, IN	Hoosier Care Investme	Nashville, TN	NFP Affiliated Co.
		Richland-Bean Blossom Health Care	Ellettsville, IN			
		Vernon Manor Children's Home	Wabash, IN			
		Randolph Nursing Home	Winchester, IN			

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	18	Group Mgmt/Dir Fees	$ 86,108	Hoosier Care, Inc	100.00%	$ 86,108	$	1
2	V				Note: See Schedule VII Section C for description. See Sch				2
3	V				VIII for allocatino of cost per column 7.				3
4	V								4
5	V								5
6	V								6
7	V		PLEASE SEE CONTINUED DISCLOSURE AND DETAIL OF ADJUSTMENTS ON THE NEXT PAGE (6A)						7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 86,108			$ 86,108	$ *	14

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Churchman Village	Newark, DE				1
2			Harbor Health Care	Lewes, DE				2
3			Parkview Nursing	Wilmington, DE				3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Rel. Party Management Fee	$ 337,677	Medical Rehabilitation Centers, LLC	37.50%	$	$ (337,677)	15
16	V				dba Exceptional Living Centers				16
17	V				Hoosier Care owns a beneficial interest in MRC				17
18	V				Note: Please see Schedule VIII for detail of Col. 7 amts				18
19	V	5	Related Party Utilities				1,311	1,311	19
20	V	6	Related Party Maintenance				120	120	20
21	V	17	Related Party Administrative				95,797	95,797	21
22	V	19	Related Party Professional Services				14,277	14,277	22
23	V	20	Related Party Dues, Fees, Subscriptions				1,614	1,614	23
24	V	21	Related Party Clerical & General Office				2,765	2,765	24
25	V	22	Related Party Employee Benefits & Payroll Taxes				16,173	16,173	25
26	V	23	Related Party Inservice Training & Education				659	659	26
27	V	24	Related Party Travel & Seminar				11,658	11,658	27
28	V	25	Related Party Other Admnin Staff Transportation						28
29	V	26	Related Party Insurance				1,577	1,577	29
30	V	30	Related Party Depreciation				726	726	30
31	V	32	Related Party Interest						31
32	V	34	Related Party Rent-Facility & Grounds				7,686	7,686	32
33	V	35	Related Party Rent - Equipment				293	293	33
34	V								34
35	V								35
36	V		PLEASE SEE CONTINUED DISCLOSURE AND DETAIL OF ADJUSTMENTS ON THE NEXT PAGE (6B)…						36
37	V								37
38	V								38
39	Total			$ 337,677			$ 154,656	$ * (183,021)	39

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	34	Rel. Party Bldg/Equip Rent	$ 548,981	Loves Park Facility Company, LLC	100.00%	$	$ (548,981)	15
16	V				This facility company is under 100% common ownership				16
17	V				with WLCH, and therefore the "rent" paid to the facility				17
18	V				company has been removed from this report and the				18
19	V				actual expenses of the facility company have been				19
20	V				added here:				20
21	V								21
22	V	30	Related Party Depreciation		Loves Park Facility Company, LLC		274,418	274,418	22
23	V	32	Related Party Interest		Loves Park Facility Company, LLC		152,667	152,667	23
24	V	32	Related Party Amortization of Debt Cost		Loves Park Facility Company, LLC		6,697	6,697	24
25	V	26	Related Party Insurance		Loves Park Facility Company, LLC		38,432	38,432	25
26	V	36	Related Party Mortgage Insurance		Loves Park Facility Company, LLC		30,196	30,196	26
27	V	19	Related Party Accounting Fees		Loves Park Facility Company, LLC		9,347	9,347	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 548,981			$ 511,757	$ * (37,224)	39

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	John Foos	Board Member	Governance	0.00					$		1
2	John Gilmor	Board Member	Governance	0.00							2
3	Jim Ridenour	Board Member	Governance	0.00							3
4	Jo Anne Corbitt	Board Member	Governance	0.00							4
5	Douglass Smith	Board Member	Governance	0.00							5
6	Stephen Wood	Board Member	Governance	0.00							6
7	Laura Hawken	Board Member	Governance	0.00							7
8	Note: Fees are paid by WLCH to Hoosier Care Investments, LLC ("HCI"; an affiliated not-for-profit) which go toward fees for members of the Board of Directors										8
9	of HCI affiliated facilities, Walter Lawson Children's Home being one of many. Therefore no Board Fees or compensation paid directly by WLCH to the Directors,										9
10	but rather the fees paid by WLCH to HCI are combined with similar fees paid by other facilities, for HCI to provided governance and managerial oversight, including										10
11	payment by HCI to Board members of each legal entity. Fees paid by other IL facilities are shown on Page 7.1										11
12	The entire amount of fees included on this report, grouped on Line 18, is disclosed here at actual cost to the facility:							Admin Fees	86,108	18.8	12
13								TOTAL	$ 86,108		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.

VII. RELATED PARTIES (continued)

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

* 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.

Amounts Paid for Directors/Administration Fees by other Nursing Homes

Walter Lawson Children's Home	86,108
Swann Special Care Center	106,103
Exceptional Care & Training Center	72,542

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Medical Rehabilitation Centers, LLC dba Excepti
Street Address: 1050 Chinoe Road, Suite 350
City / State / Zip Code: Lexington, KY 40502
Phone Number: ((859) 255-0075
Fax Number: ((859) 571-5150

	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	5	Utilities	Direct Cost	117,678,712	17	$ 26,085	$	5,914,103	$ 1,311	1
2	6	Maintenance	Direct Cost	117,678,712	17	2,397		5,914,103	120	2
3	17	Administrative	Direct Cost	117,678,712	17	1,906,166		5,914,103	95,797	3
4	19	Professional Services	Direct Cost	117,678,712	17	284,077		5,914,103	14,277	4
5	20	Dues, Fees, Subscrtiptions	Direct Cost	117,678,712	17	32,123		5,914,103	1,614	5
6	21	Clerical & General Office	Direct Cost	117,678,712	17	55,016		5,914,103	2,765	6
7	22	Employee Benefits & Payroll Tax	Direct Cost	117,678,712	17	321,813		5,914,103	16,173	7
8	23	Inservice Training & Education	Direct Cost	117,678,712	17	13,121		5,914,103	659	8
9	24	Travel & Seminar	Direct Cost	117,678,712	17	231,979		5,914,103	11,658	9
10	26	Insurance	Direct Cost	117,678,712	17	31,384		5,914,103	1,577	10
11	30	Depreciation	Direct Cost	117,678,712	17	14,439		5,914,103	726	11
12	32	Interest	Direct Cost	117,678,712	17	0		5,914,103	0	12
13	34	Rent - Facility & Grounds	Direct Cost	117,678,712	17	152,932		5,914,103	7,686	13
14	35	Rent - Equipment	Direct Cost	117,678,712	17	5,838		5,914,103	293	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,077,370	$		$ 154,656	25

Medical Rehabilitation Centers, LLC (dba Exceptional Living Centers)
Nine Months Ended March 31 2020

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.

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 Expense 07/19 - 03/20	Facility GL Mgmt Fee 07/19 - 03/20	Percent Alloc.	Actual Costs	
1	Allis Care Center	10,243,689	-	8.70%	316,866	
2	Exceptional Senior Living (Prospect)	1,688,153	108,440	1.43%	52,219	
	Total LHM	***11,931,843***		***10.14%***	***369,086***	
3	Century Villa	5,242,689	397,397	4.46%	162,171	
	Subtotal Putnam Co Facilities	5,242,689		4.46%	162,171	
4	Morning Breeze	3,932,363	143,690	3.34%	121,639	
	Subtotal AE Indiana Facilities	3,932,363		3.34%	121,639	
5	Sanders Glen	1,862,308	186,545	1.58%	57,606	
	Subtotal QSH Facilities	1,862,308		1.58%	57,606	
6	ELC Brazil	3,970,880	470,460	3.37%	122,831	
7	Towne Park	709,086	43,965	0.60%	21,934	
8	Randolph Nursing	4,279,507	327,528	3.64%	132,377	
9	Richland Bean-Blossom	3,903,396	361,260	3.32%	120,743	
10	Vernon Manor	4,895,315	357,702	4.16%	151,426	
	Subtotal ESG Indiana Facilities	17,758,185		15.09%	549,311	
11	Exceptional Care Training Center	4,285,487	309,726	3.64%	132,562	
12	Swann Special Care Center	6,871,153	449,172	5.84%	212,544	
13	Walter Lawson	5,914,103	399,429	5.03%	182,940	45.80%
	Subtotal ESG Illinois Facilities	17,070,743		14.51%	528,046	
14	Harbor	11,390,362	996,870	9.68%	352,336	
15	Parkview	9,555,347	816,792	8.12%	295,574	
16	Churchman	7,810,714	723,780	6.64%	241,607	
	Subtotal ESG East	28,756,423		24.44%	889,517	
	Total Hoosier Care	***63,585,350***		***54.03%***	***1,966,874***	
17	Clifton Oaks Care Center	3,280,171	62,298	2.79%	101,465	
18	Frankfort Care & Rehab	3,172,657	51,756	2.70%	98,139	
19	Green Hill Rehab & Care	2,853,247	62,529	2.42%	88,259	
20	Hillcreek Rehab & Care	4,566,816	76,344	3.88%	141,265	
21	Kirtland Rehab & Care	3,305,980	66,452	2.81%	102,263	
22	Lyndon Woods Care	3,537,929	65,687	3.01%	109,438	
23	St Matthews Care Center	4,176,317	79,974	3.55%	129,185	
24	Stanford Care & Rehab	3,698,724	67,414	3.14%	114,412	
25	Vanceburg Rehab & Care	2,532,319	62,902	2.15%	78,332	
	Subtotal KYOH Group	31,124,159		26.45%	962,758	
	Total ELC Facilities Under Mgmt	***117,678,712***		***100.00%***	***3,640,135***	
					-	

ILLINOIS

CR Line		Total for CR Line	WLCH	WLCH SNF Only Allocation	
5	Utilities	30,855	1,551	26,085	
6	Maintenance	2,835	142	2,397	
17	Administrative	2,254,751	113,316	1,906,166	
19	Professional Services	336,027	16,887	284,077	
20	Dues, Fees, Subscriptions	37,997	1,910	32,123	
21	Clerical & General Office	65,077	3,271	55,016	
22	Employee Benefits & Payroll Taxes	380,664	19,131	321,813	
23	Inservice Training & Education	15,520	780	13,121	
24	Travel & Seminar	274,401	13,790	231,979	
25	Other Admin Staff Transportation	-	-	-	
26	Insurance	37,123	1,866	31,384	
30	Depreciation	17,080	858	14,439	
32	Interest	-	-	-	
34	Rent - Facility & Grounds	180,899	9,091	152,932	
35	Rent - Equipment	6,906	347	5,838	
		3,640,135	182,940	3,077,370	To CR PG8, Col 6 Total Indirect Cost being allocated
		-			

Gross GL Rel Pty Mgmt Fee Expense	SNF	EDU/DT		SNF	EDU/DT
399,429	337,677	61,752		85%	15%

Amts removed via EDU/DT Adj CR PG5A for L19 (See DT/EDU Alloc WP 2035 for % offset)

154,657 ***Allowable cost of Rel Pty Mgmt Co to now be reclassified to functional expense lines below***

Walter Lawson Children's Home

IL CR Line		Percentage of grouped CR Line to total exp	Amt to reclass to CR Lines	
5	Utilities	0.85%	1,311	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
6	Maintenance	0.08%	120	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
17	Administrative	61.94%	95,797	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
19	Professional Services	9.23%	14,277	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
20	Dues, Fees, Subscriptions	1.04%	1,614	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
21	Clerical & General Office	1.79%	2,765	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
22	Employee Benefits & Payroll Taxes	10.46%	16,173	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
23	Inservice Training & Education	0.43%	659	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
24	Travel & Seminar	7.54%	11,658	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
25	Other Admin Staff Transportation	0.00%	-	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
26	Insurance	1.02%	1,577	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
30	Depreciation	0.47%	726	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
32	Interest	0.00%	-	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
34	Rent - Facility & Grounds	4.97%	7,686	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
35	Rent - Equipment	0.19%	293	***To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co***
		100.00%	154,657.38	

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

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		X	Facility Purchase Financing	$28,956.00	11/01/12	$ 7,290,000	$ 5,950,572	11/01/42	0.0254	$ 152,667	1
2												2
3												3
4												4
5												5
	Working Capital											
6	GE Healthcare Finance		X	Working Capital		6/24/114	5,750,000		10/24/19	Variable		6
7												7
8												8
9	TOTAL Facility Related				$28,956.00		$ 13,040,000	$ 5,950,572			$ 152,667	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	$ 5,950,572			$ 152,667	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 30,196 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: 07/01/2019 Ending: 6/30/2020

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2019 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 2020 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:			
	2015		8
	2016		9
	2017		10
	2018		11
	2019		12

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

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2019	$	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.

2019 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 2019 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 2019.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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: 07/01/2019 Ending: 6/30/2020

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 Development Day Training Program and Special Education Programs; cost removal adjustments & allocations to remove associated costs shown on Sch. V. See page 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 Children's 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 this programs in dediciated GL accounts, including wages/salaries, supplies, rent and occupancy costs, have been grouped on line 43 of Schedule V, "Other Costs 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 beneifts 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 Education 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 specifc program and position, is utilized to alloacate 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 utilitized 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.

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Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

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	$	$ 2,340,890	4
5	6			2008	3,659,316	91,483	40	91,483		1,120,666	5
6											6
7											7
8											8
	Improvement Type**										
9	CARRIER HEAT/AIR CONDITIO			1/11/1990	17,400		5			17,400	9
10	INSTALL NEW WINDOWS			12/20/1995	2,588		10			2,588	10
11	TILE KITCHEN FLOOR			1/31/1996	5,187		10			5,187	11
12	INSTALL WATER HEATER			3/19/1996	4,981		10			4,981	12
13	INSTALL WATER HEATER			2/11/1997	6,014		10			6,014	13
14	SHOWER TROLLEY			3/11/1997	10,924		10			10,924	14
15	INSTALL A/C ROOF-TOP UNIT			7/16/1997	2,975		10			2,975	15
16	INSTALL EMERGENCY GENERAT			1/12/1998	85,329		10			85,329	16
17	INSTALL			11/29/1999	3,265		15			3,265	17
18	PARTIAL PMT-TELEPHONE SYS			3/27/2000	6,528		10			6,528	18
19	PARTIAL PMT-TELEPHONE SYS			3/27/2000	3,264		10			3,264	19
20	FIRE SPRINKLER SYSTEM.			1/15/2001	37,774	1,511	25	1,511		29,464	20
21	DONATION OF NURSE			10/1/2001	6,594		15			6,594	21
22	BOOSTER PUMP			12/31/2001	4,837		15			4,837	22
23	NEW HEAT EXCHANGER,INDUCE			9/20/2002	2,818		15			2,818	23
24	REMODELING PROJECT			6/30/2003	3,541		10			3,541	24
25	NEW FLOORING IN 2 ROOMS			4/10/2004	2,576		7			2,576	25
26	THERAPY ROOM/SPA			11/30/2004	198,856	7,954	25	7,954		123,954	26
27	WATER HEATER (75 GALLON)			6/30/2006	6,376		10			6,376	27
28	HVAC UNIT FOR B WING			12/19/2006	7,600		10			7,600	28
29	ROOFTOP HVAC UNIT			4/24/2008	3,973		10			3,973	29
30	INDUCT AIR PURIFIERS (12)			12/7/2009	3,912	163	10	163		3,912	30
31	A.O. SMITH WATER HEATER			8/17/2010	7,019	702	10	702		6,902	31
32	SENTRONIC DOOR CLOSERS (2) FOR OLD BLDG			6/23/2011	3,025	303	10	303		2,723	32
33	REMODEL C WING BATHING ROOM			12/16/2011	10,848	723	15	723		6,147	33
34	KITCHEN & DINING ROOM REMODELING			3/9/2012	19,090	1,273	15	1,273		10,606	34
35	WEST SIDE SIDING, MAINT. SHOP DRYWALL			4/18/2012	4,929	493	10	493		4,025	35
36	EXTERIOR LIGHTS, INTERIOR RECEP, EXIT LI			7/20/2012	3,304	330	10	330		2,616	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: 07/01/2019 Ending: 6/30/2020

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	ROOF TOP UNITS (2)	11/19/2012	$ 12,680	$ 1,268	10	$ 1,268	$	$ 9,616	37
38	PIPE REPAIR/KITCHEN FLOOR REPLACEMENT	9/1/2014	3,100	310	10	310		1,808	38
39	REPLACE ROOFTOP HEATING & COOLING UNIT	11/14/2014	6,291	629	10	629		3,565	39
40	WATER CONDITIONERS	2/16/2015	10,360	1,036	10	1,036		5,525	40
41	RADIATOR ASSEMBLY	3/19/2015	3,856	386	10	386		2,024	41
42	CONCRETE/DRAINAGE WORK	9/21/2015	15,060	1,506	10	1,506		7,154	42
43	MASONRY WORK	10/29/2015	2,550	255	10	255		1,190	43
44	WATER HEATER	11/18/2015	10,850	1,085	10	1,085		4,973	44
45	WIRELESS EMERGENCY CALL SYSTEM	9/8/2016	17,793	1,779	10	1,779		6,821	45
46	ACCESS CONTROL SYSTEM	9/8/2016	5,068	507	10	507		1,943	46
47	DOOR ANNUNCIATOR	9/8/2016	4,817	482	10	482		1,847	47
48	TRANSFER SWTICH	11/9/2016	4,712	471	10	471		1,728	48
49	WATER LINE VACUUM BREAKER	11/16/2016	2,695	270	10	270		966	49
50	POWER STRIPS	5/19/2017	5,610	561	10	561		1,730	50
51	HVAC UNIT	7/24/2017	6,665	666	10	666		1,944	51
52	METAL DOORS REPLACED	9/11/2017	3,750	375	10	375		1,063	52
53	ROOFTOP HVAC UNIT	10/13/2017	7,680	768	10	768		2,112	53
54	ROOF DEPOSIT	11/17/2017	64,500	6,450	10	6,450		16,663	54
55	HVAC COIL REPLACED	12/7/2017	4,520	452	10	452		1,168	55
56	ROOF	1/4/2018	161,898	16,190	10	16,190		40,475	56
57	FIBERGLASS SHOWER PANEL	1/18/2018	2,901	290	10	290		701	57
58	COMMERICAL WINDOWS	5/6/2018	5,450	545	10	545		1,181	58
59	PLAYGROUND EQUIPMENT	9/20/2018	2,860	286	10	286		500	59
60	INSTALL PLAYGROUND EQUIPMENT	11/2/2018	10,936	1,094	10	1,094		1,823	60
61	PLAYGROUND EQUIPMENT	11/6/2018	11,134	1,113	10	1,113		1,856	61
62	100 GALLON WATER HEATER	11/13/2018	10,757	1,076	10	1,076		1,793	62
63	2 NEW DOORS	11/20/2018	9,382	938	10	938		1,485	63
64	CEILING REPAIRS	12/10/2018	2,852	285	10	285		452	64
65	CELING REPAIRS	12/11/2018	3,097	310	10	310		490	65
66	2 TON ROOF TOP PTAC UNIT	1/31/2019	6,970	697	10	697		987	66
67	MIXING VALVE	2/15/2019	3,995	399	10	399		533	67
68	WATERLINE INSTALLATION	4/18/2019	3,288	329	10	329		384	68
69	DOOR FOR KITCHEN	4/22/2019	2,550	255	10	255		298	69
70	TOTAL (lines 4 thru 69)		$ 7,482,470	$ 211,422		$ 211,422	$	$ 3,965,466	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: 07/01/2019 Ending: 6/30/2020

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 7,482,470	$ 211,422		$ 211,422	$	$ 3,965,466	1
2	NEW PRESSURE VALVUE	7/3/2019	4,108	411	10	411		411	2
3	BLACKTOP DRIVEWAY	11/24/1993	10,130		10			10,130	3
4	STRIP/SEAL NORTH PARKING	9/25/1995	3,382		10			3,382	4
5	PARKING LOT	9/22/1997	9,898		10			9,898	5
6	FENCE ON BACK LOT	10/7/1997	5,680		10			5,680	6
7	BLACKTOP NEW PARKING,DRIV	7/9/1998	9,752		10			9,752	7
8	REPLACE CONCRETE AT PAVIL	9/15/2000	2,700		15			2,700	8
9	DRYWELL	11/12/2008	12,588	629	20	629		7,343	9
10	CONCRETE GAZEBO FLOOR & WALKS	5/11/2012	10,121	1,012	10	1,012		8,265	10
11	LANDSCAPING WORK - 50%	7/15/2019	5,447	545	10	545		545	11
12	CONCRETE WALL - 50%	8/9/2019	6,600	605	10	605		605	12
13	FRENCH DRAIN INSTALLATION	11/22/2019	2,840	166	10	166		166	13
14	SENSORY WALL AND 2 BENCHES	1/9/2020	20,681	1,034	10	1,034		1,034	14
15	PLAYGROUND PROJECT	1/9/2020	7,952	398	10	398		398	15
16	BENCH INSTALLATION	1/9/2020	3,700	185	10	185		185	16
17	CONCRETE SLAB	1/9/2020	3,150	158	10	158		158	17
18	INSTALL SUMP PUMP & MANHO	10/19/1994	3,200		10			3,200	18
19	WATER BOOSTER SYS REPLACE	1/30/1995	6,941		10			6,941	19
20	INSTALL NEW MIXING VALVE	4/26/1996	2,960		10			2,960	20
21	2 F2900 CONTROLLERS AND RESIN	2/25/2004	5,880		7			5,880	21
22									22
23									23
24	DAY TRAINING/EDUCATION ASSETS DISALLOWED (SEE 5A)			(131,496)		(131,496)			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)		$ 7,620,178	$ 85,068		$ 85,068	$	$ 4,045,098	34

**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: 07/01/2019 Ending: 6/30/2020

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	$ 121,039	$ 22,457	$ 22,457	$	5-7	$ 83,670	71
72	Current Year Purchases	69,309	8,345	8,345		5-7	8,345	72
73	Fully Depreciated Assets	695,549				3-10	692,252	73
74	Depr Exp - Rel Pty Allocd Sch VIII		726	726				74
75	TOTALS	$ 885,897	$ 31,528	$ 31,528	$		$ 784,267	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	$	$	$	5	$ 40,670	76
77										77
78										78
79										79
80	TOTALS			$ 40,670	$	$	$		$ 40,670	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)	$ 9,231,173	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 116,596	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 116,596	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)	$ 4,870,035	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	$ 51,528	$	$ 51,528	86
87	Assets below IL Capital Threshold	476,514	27,052	371,090	87
88	Other Assets Disallowed	285,913		285,913	88
89					89
90					90
91	TOTALS	$ 813,955	$ 27,052	$ 708,531	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 Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A - Facility and fixed equipment 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	Corp Group Office Allocation	N/A		12/01/2011	7,686	10	10	5
6								6
7	TOTAL				$ 7,686 **			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 12/01/2011
Ending 12/01/2021

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

	Fiscal Year Ending	Annual Rent
12.	06/30/2021	$ Corp Alloc Amt
13.	06/30/2022	$ Corp Alloc Amt
14.	06/30/2023	$ 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: $ 9,915 Description: Copier/Mail Equip: $4,019; Short Term Medical Equip: $5,896
(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: 07/01/2019 Ending: 6/30/2020

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			166		166
3	Classroom Wages	(a)		3,263		3,263
4	Clinical Wages	(b)		5,220		5,220
5	In-House Trainer Wages	(c)		1,229		1,229
6	Transportation					
7	Contractual Payments					
8	CNA Competency Tests					
9	TOTALS		$	$ 9,878	$	$ 9,878
10	SUM OF line 9, col. 1 and 2	(e)	$ 9,878			

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	6
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	50
2. From other facilities (f)	
TOTAL TRAINED	56

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

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service		Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist			hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist	10a.3		hrs		100	14,975		100	14,975	2
3	Licensed Recreational Therapist			hrs							3
4	Licensed Physical Therapist	10a.1	2084	hrs	91,119				2,084	91,119	4
5	Physician Care			visits							5
6	Dental Care			visits							6
7	Work Related Program			hrs							7
8	Habilitation			hrs							8
9	Pharmacy	39.3		# of prescrpts			7,752			7,752	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs							10
11	Academic Education			hrs							11
12	Other (specify):										12
13	Other (specify): NOTE: Pharmacist is paid per bed, not hourly.										13
14	TOTAL				$ 91,119	100	$ 22,727	$	2,184	$ 113,846	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: 07/01/2019 Ending: 6/30/2020

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 6/30/2020 (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	$ 2,461,022	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 1,918)	1,338,268		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	119,452		6
7	Other Prepaid Expenses	10,099		7
8	Accounts Receivable (owners or related parties)	15,408,667		8
9	Other(specify): Goodwill	261,131		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 19,598,639	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	198,422		12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 198,422	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 19,797,061	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 84,254	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	483,503		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Accrued Expenses	189,842		36
37	Other Current Liabilities	198,422		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 956,021	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Rounding	3		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 3	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 956,024	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 18,841,037	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 19,797,061	$	48

***(See instructions.)**

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 11,720,831	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 11,720,831	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	7,120,206	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)**	$ 7,120,206	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)**	$ 18,841,037	24 *

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

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

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	$ 13,293,875	1
2	Discounts and Allowances for all Levels	43,260	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 13,337,135	3
	B. Ancillary Revenue		
4	Day Care	1,156,326	4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 1,156,326	8
	C. Other Operating Revenue		
9	Payments for Education	1,459,803	9
10	Other Government Grants		10
11	CNA Training Reimbursements	16,416	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)**	$ 1,476,219	23
	D. Non-Operating Revenue		
24	Contributions	361,527	24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 361,527	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	UPL Revenue	227	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 227	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 16,331,434	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	988,938	31
32	Health Care	3,759,312	32
33	General Administration	2,039,425	33
	B. Capital Expense		
34	Ownership	563,532	34
	C. Ancillary Expense		
35	Special Cost Centers	1,348,405	35
36	Provider Participation Fee	511,616	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,211,228	40
41	**Income before Income Taxes (line 30 minus line 40)****	7,120,206	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 7,120,206	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 13,236,398	44
45	Private Pay - Net Inpatient Revenue	64,800	45
46	Medicare - Net Inpatient Revenue	35,877	46
47	Other-(specify) Bad Debt	60	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 13,337,135	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: 07/01/2019 Ending: 6/30/2020

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	1,832	2,080	$ 138,211	$ 66.45	1
2	Assistant Director of Nursing					2
3	Registered Nurses	23,278	25,668	918,777	35.79	3
4	Licensed Practical Nurses	15,689	17,728	688,110	38.81	4
5	CNAs & Orderlies	90,785	98,015	1,434,278	14.63	5
6	CNA Trainees					6
7	Licensed Therapist	1,898	2,084	91,119	43.72	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,767	2,091	40,057	19.16	9
10	Activity Assistants	3,552	3,779	41,024	10.86	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	2,068	2,203	65,517	29.74	13
14	Head Cook	6,539	7,468	105,395	14.11	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	2,986	3,305	67,153	20.32	17
18	Housekeepers	14,414	15,420	230,624	14.96	18
19	Laundry	7,425	7,955	93,118	11.71	19
20	Administrator	2,080	2,080	164,217	78.95	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,863	2,082	68,703	33.00	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)	52,987	57,790	1,225,286	21.20	33
34	TOTAL (lines 1 - 33)	229,163	249,748	$ 5,371,589 *	$ 21.51	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	275	$ 11,656	1.3	35
36	Medical Director		13,000	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	Note: Medical Director paid flat fee, not hourly				47
48					48
49	TOTAL (lines 35 - 48)	275	$ 24,656		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: 07/01/2019 Ending: 6/30/2020

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Melissa Thornbloom	Administrator	0	$ 164,217
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 164,217

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 Exceptional Livir	Management Services	$ 399,429
Various (See attachment)	Legal Services	10,005
Various	Accounting Services	17,458
Grace Financial Services	Management Services	201,244
ADP/Payor	Payroll Processing	21,005
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 649,141

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 81,907
Unemployment Compensation Insurance	(9,480)
FICA Taxes	307,723
Employee Health Insurance	409,051
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Retirement Plan	15,418
Other Benefits	5,137
Group Allocation - PG8	16,173
Less PG5A Non-Allowable DT	(169,847)
TOTAL (agree to Schedule V, line 22, col.8)	$ 656,082

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	9,014
Health Care Worker Background Check	2,656
(Indicate # of checks performed)	
Bank Fees	(720)
Professional Fees	500
Other Dues, Fees, Subs	8,788
Less PG5A Non-Allowable DT	(8,547)
Non-Allowable Lobbying	(2,299)
Group Allocation - PG8	1,614
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 11,006

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
N/A	
In-State Travel	
See PG 21.2 for Detail	2,216
Less PG5A Non-Allowable Items	(414)
Corporate/Group Travel Alloc - G&A	11,658
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 13,460

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Walter Lawson Childrens Home Walter Laws Report Period Beginning 07/01/2019 Ending: 6/30/2020

Walter Lawson Children's Home
Schedule XIX Supplemental Schedule
Legal Fees Detail

Date	Description	Amount
7/31/2019	Group Invoices paid from ELC	124.69
9/30/2019	Group Invoices paid from ELC	233.13
10/31/2019	Client.Matter	32
10/31/2019	Group Invoices paid from ELC	60.11
10/31/2019	Client/Matter	508.78
11/30/2019	Group Invoices paid from ELC	33.93
12/31/2019	Group Invoices paid from ELC	1,934.16
1/31/2020	Group Invoices paid from ELC	2,049.58
4/27/2020	Baker, Donelson, Bearman, Caldwe	1,330.50
4/29/2020	Exceptioanl Living Centers	53.45
4/29/2020	Baker, Donelson, Bearman, Caldwe	136
5/31/2020	Baker, Donelson, Bearman,	1,854.50
6/30/2020	Accrue Purchase Activity Report	1,654.50
		10,005.33

See schedule VI for adjustment for unallowable portion

	Description	Amount	Sch. V Line.Col
1	Regional Support, Clincial Nurse	101	24.3
2	Baylee Lindley, CNA, Referral/Supplies	11	24.3
3	Melissa Thornbloom, Adminstrator, Annual Meeting/Referrals	1,705	24.3
4	Kylie Waters, CFO, Consulting	156	24.3
5	Jan Primuth, DON, Seminar	99	24.3
6	Wynell Eakle, Director of Business, IDHS	24	24.3
7	Miscellaneous Travel, Other non-care related	(A) 120	24.3
	Total In-State Travel	2,216	
	Line 24 Column 4 Total:	2,216	
	Line 24 Column 7 Adjustment-Corporate Home Office Alloc. Costs	11,658	
	Line 24 Column 6 Total	13,874	
	Non-allowable amounts above removed through Sch. 5 Adjustments:		
	Non-care related amounts noted above	(120) (A)	
	Allocation for non-care related travel (See pg. 11.2 & 5A)	(294)	
	Line 24 Column 8 Total:	13,460	

-

Facility Name & ID Number Walter Lawson Childrens Home # 0035469 Report Period Beginning: 07/01/2019 Ending: 6/30/2020

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 - $2,739 net after Schedule VI Adj**

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

(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? **7.15 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **103,097** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES **X** NO

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

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **511,616**
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; 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? **No** 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? **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, LLP**

(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.