

Facility Name & ID Number Exceptional Cr & Training Ctr

0035477 Report Period Beginning: 07/01/2012 Ending: 06/30/2013

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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2	84	Skilled Pediatric (SNF/PED)	84	30,660	2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	84	TOTALS	84	30,660	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment			
		Medicaid Recipient	Private Pay	Other	
8	SNF				8
9	SNF/PED	29,826	31		29,857
10	ICF				10
11	ICF/DD				11
12	SC				12
13	DD 16 OR LESS				13
14	TOTALS	29,826	31		29,857

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.38%

D. How many bed-hold days during this year were paid by the Department?

13 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

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 Date 08/15/1989 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: FYE 6/30/13 Fiscal Year: FYE 6/30/13

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

Facility Name & ID Number

Exceptional Cr & Training Ctr

0035477

Report Period Beginning:

07/01/2012

Ending:

06/30/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	164,453	11,512	18,235	194,200		194,200	(12)	194,188		1
2	Food Purchase		137,466		137,466		137,466		137,466		2
3	Housekeeping	163,844	13,007	41	176,892		176,892		176,892		3
4	Laundry	151,105	11,439	439	162,983		162,983		162,983		4
5	Heat and Other Utilities			84,328	84,328		84,328	(14)	84,314		5
6	Maintenance	45,492	17,595	62,395	125,482	120	125,602		125,602		6
7	Other (specify):*										7
8	TOTAL General Services	524,894	191,019	165,438	881,351	120	881,471	(26)	881,445		8
	B. Health Care and Programs										
9	Medical Director			21,000	21,000		21,000		21,000		9
10	Nursing and Medical Records	1,754,360	178,606	18,083	1,951,049	(43,369)	1,907,680		1,907,680		10
10a	Therapy	16,073	15	9,265	25,353		25,353		25,353		10a
11	Activities	234,371	1,037	43	235,451		235,451		235,451		11
12	Social Services										12
13	CNA Training					43,369	43,369		43,369		13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,004,804	179,658	48,391	2,232,853		2,232,853		2,232,853		16
	C. General Administration										
17	Administrative	110,160		114,342	224,502	54,230	278,732	(24,881)	253,851		17
18	Directors Fees										18
19	Professional Services			527,756	527,756	(195,681)	332,075	(258,511)	73,564		19
20	Dues, Fees, Subscriptions & Promotions			31,590	31,590	22,297	53,887	(22,439)	31,448		20
21	Clerical & General Office Expenses	67,512	23,671	38,258	129,441	77,527	206,968	(35,833)	171,135		21
22	Employee Benefits & Payroll Taxes			579,264	579,264	796	580,060		580,060		22
23	Inservice Training & Education			5,832	5,832	989	6,821		6,821		23
24	Travel and Seminar			6,586	6,586	16,449	23,035	(231)	22,804		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			21,228	21,228	3,420	24,648	22,883	47,531		26
27	Other (specify):* Indigent Care			16,728	16,728		16,728	(16,728)			27
28	TOTAL General Administration	177,672	23,671	1,341,584	1,542,927	(19,973)	1,522,954	(335,740)	1,187,214		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,707,370	394,348	1,555,413	4,657,131	(19,853)	4,637,278	(335,766)	4,301,512		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

Exceptional Cr & Training Ctr

#0035477

Report Period Beginning:

07/01/2012

Ending:

06/30/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			85,162	85,162	5,340	90,502	108,028	198,530			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			137,167	137,167	5,805	142,972	83,561	226,533			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			295,740	295,740	8,635	304,375	(295,740)	8,635			34
35	Rent-Equipment & Vehicles			5,389	5,389	73	5,462		5,462			35
36	Other (specify):* Mortgage Ins.			242,901	242,901		242,901	(200,279)	42,622			36
37	TOTAL Ownership			766,359	766,359	19,853	786,212	(304,430)	481,782			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	652,127	8,005	170,895	831,027		831,027	(812,548)	18,479			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			317,241	317,241		317,241		317,241			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	652,127	8,005	488,136	1,148,268		1,148,268	(812,548)	335,720			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,359,497	402,353	2,809,908	6,571,758		6,571,758	(1,452,744)	5,119,014			45

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

Exceptional Care & Training Center
Schedule V Supplemental Schedule
Reclassifications

DESCRIPTION	INCREASE	DECREASE	SCH V LINE.COL
1 Reclassification of Hoosier Care Group Expenses:			
Administrative (Rel. Party Group Expense Allocation)		(89,461)	17.5
Administration	48,236		17.5
Professional Services	15,509		19.5
Dues, Fees, Subscriptions & Promotions	20,316		20.5
Clerical & General Office Expenses	260		21.5
Interest	5,140		32.5
2 Reclassification of ELC Corporate Expenses			
Professional Services (Rel. Party Mgmt. Fee)		(218,725)	19.5
Maintenance	120		6.5
Administrative	95,455		17.5
Professional Services	7,196		19.5
Dues, Fees, Subscriptions & Promotions	1,981		20.5
Clerical & General Office Expenses	77,267		21.5
Employee Benefits & Payroll Taxes	796		22.5
Inservice Training & Education	989		23.5
Travel & Seminar	16,788		24.5
Insurance - Prop.Liab.Malpractice	3,420		26.5
Depreciation	5,340		30.5
Interest	665		32.5
Rent - Facility & Grounds	8,635		34.5
Rent - Equipment	73		35.5
3 Reclassification of C.N.A. Training Expenses for Trainers/Trainees			
C.N.A. Training	43,369		13.5
Nursing & Medical Records		(43,369)	10.5

4 Reclassification of miscoded expense from Travel to Contract Services

Professional Services	339		19.5
Travel		(339)	24.5

Exceptional Care & Training Center
Schedule V - Line 24 Detailed Schedule

Purpose of Seminar	Name of Attendee	Title of Attendee	Exp Amount
Silverchair Learning Systems Core Curriculum Education Software Quarterly Bill - billing for Jul - Sept.	All	All	\$ 1,140.00
Karen Real CLASS: Food Service Sanitation Manager Certification	Kelly Arduini Carter	Cook	\$ 60.00
Silverchair Learning Systems Core Curriculum Education Software Quarterly Bill - billing for Oct - Dec.	All	All	\$ 1,140.00
Karen Real CLASS: Food Service Sanitation Manager Certification	Shelia Hamilton	Food Service Director	\$ 60.00
CGH Medical Ctr CLASS: CPR Instructor Training	Dianne McFadden	QMRP	\$ 25.00
AHA CPR Instructor Course and Required manuals - Heartsaver CPR/AED & First Aid AHA CPR Instructor Course and Required manuals - Heartsaver CPR/AED & First Aid	Yvonne Vanosdol	Professional Services Consultant	\$ 16.00
CGH Medical Ctr CLASS: 10 HCP Student manuals	Manuals were not purchased per student but were purchased to have available All	All	\$ 120.00
Wynell Prince Eakle CLASS:	All	All	\$ 123.56
CLASS: Skin & Wound Management Course and NAWC Certification	Yvonne Vanosdol	Professional Services Consultant	\$ 255.22
Illinois Health Care Association CLASS: F322 - Feeding Tube Requirements Web Seminar	Gwen Justice	DON	\$ 75.00
Career Track	Melissa Franque	Executive Director	\$ 139.00

CLASS: Managing Emotions Under Pressure	Gwenn Justice	DON	\$ 139.00
	Sue Martinez	Activities Director	\$ 139.00
	Barbara Rascoe	Environmental Services Director	\$ 139.00
	Shelia Hamilton	Food Service Director	\$ 139.00
	Dan Webber	Maintenance Director	\$ 139.00
	Nell	BOM	\$ 139.00
	Karla Belzer	Day Training Program Director	\$ 139.00
Illinois Health Care Association CLASS: The Center for Developmental and Disabilities Advocacy for Community Supports Education Access : DD symposium	Melissa Franque	Executive Director	\$ 125.00
CLASS: Professional Women's Professional Network Luncheon	Dianne McFadden	QMRP	\$ 12.00
	Barb Rascoe	Environmental Services Director	\$ 12.00
	Sue Martinez	Activities Director	\$ 12.00
	Renae Shrader	Assistant DON	\$ 12.00
	Nell Eakle	BOM	\$ 12.00
	Shelia Hamilton	Food Service Director	\$ 12.00
Med Pass INTERACT Implementation Guide, worksheets, communication forms, Stop and Watch pads	Jackie Strader	Vice President, Clinical	\$ 14.19
Med Pass INTERACT Guide 2013 - 2 pack	Jackie Strader	Vice President, Clinical	\$ 11.74
CLASS: HCP Student Manuals	Manuals were not purchased per student but were purchased to have available		\$ 66.00
	All	All	
Relias Learning LLC Core Curriculum Education Software Quarterly Bill - billing for April - June	All	All	\$ 555.12
Relias Learning LLC CLASS:Employee Feedback System - 162 users for 11/30/12 thru 3/31/13	All	All	\$ 411.00
RN IV in-service July - Omnicare CLASS: IV Inservice	Stephanie Bluhm	RN	\$ 75.00
	Joie Caudillo	Medical Records Clerk	\$ 75.00

	Sarah Housley	LPN	\$ 75.00
	Jammie Penaflor	RN	\$ 75.00
	Cassie Sawyers	RN	\$ 75.00
	Renae Shrader	Assistant DON	\$ 75.00
Corporate / Group Allocation:	Various	Various	\$ 989.00
			\$ 6,821 Schedule \

/, Line 23, Column 8

Facility Name & ID Number Exceptional Cr & Training Ctr

0035477

Report Period Beginning: 07/01/2012

Ending: 06/30/2013

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs	(812,548)	39		3
4	Non-Patient Meals	(12)	1		4
5	Telephone, TV & Radio in Resident Rooms	(14)	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	(4,383)	32		10
11	Discounts, Allowances, Rebates & Refunds	(22,625)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(25,256)	32		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	(43)	20		18
19	Entertainment	(231)	24		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,636)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(16,728)	27		24
25	Fund Raising, Advertising and Promotional	(20,649)	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	(271,429)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,176,554)		\$	30

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	2	
		Amount	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)	(276,190)	17, 19	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (276,190)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,452,744)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY						
48		49		50		51
						52

Exceptional Cr & Training Ctr

ID# 0035477

Report Period Beginning: 07/01/2012

Ending: 06/30/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Loss on Debt Refinancing	\$ (242,901)	36	1
2	Contributions Received: Income Offset	(13,208)	21	2
3	Unallowable Auto Expense (Depreciation)	(13,498)	30	3
4	Unallowable Lobbying Portion of ILHCA Dues	(1,822)	20	4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
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21				21
22				22
23				23
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30				30
31				31
32				32

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34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total		(271,429)	49

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%	Swann Special Care Center	Champaign, IL	Medical Rehabilitation	Lexington, KY	Mgmt Co.
		Walter Lawson Children's Home	Loves Park, IL	Hoosier Care Investme	Nashville, TN	NFP Affiliated Co.
		Vernon Manor Children's Home	Wabash, IN	Sterling Facility Comp	Sterling, IL	Property Co.
		Richland-Bean Blossom Health Care Center	Ellettsville, IN			
		Exceptional Living Centers of Brazil	Brazil, 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. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:			
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)			
1	V	17 Corporate Group Cost Center	\$ 114,342	Hoosier Care, Inc.	100.00%	\$ 89,461	\$	(24,881)	1	
2	V			Note: See Schedule VIII for Allocation of Col. 7 amt and reclassification to functional expense lines on Schedule V.					2	
3	V								3	
4	V								4	
5	V	19 Rel. Party Management Fee	474,600	Medical Rehabilitation Centers, LLC dba Exceptional Living Centers	25.00%	218,725		(255,875)	5	
6	V			Hoosier Care owns 25% of the beneficial interests of MRC					6	
7	V			Note: Please see Schedule VIII for Allocation of Col. 7 amt and reclassification to functional expense lines on Sch V.					7	
8	V								8	
9	V								9	
10	V								10	
11	V	PLEASE SEE DISCLOSURE AND AJDUSTMENTS CONTINUED ON THE NEXT PAGE: AMOUNT FROM PAGE 6A:							4,566	11
12	V								12	
13	V								13	
14	Total		\$ 588,942			\$ 308,186	\$ *	(276,190)	14	

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

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. YES NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	34 Rel. Party Bldg/Equip Rent	\$ 295,740	Sterling Facility Company, LLC	100.00%	\$	\$ (295,740)
16	V			During FYE 6/30/13, Hoosier Care undertook a refinancing			
17	V			of the building indebtedness of ECTC, by way of a HUD-			
18	V			insured loan. HUD requires an arrangement whereby			
19	V			real property and equipment are held by a separate legal			
20	V			entity. This facility company is under 100% common			
21	V			ownership with ECTC, and therefore the "rent" paid			
22	V			to the facility company has been removed from this report,			
23	V			and the actual expenses of the facility company have been			
24	V			added here:.			
25	V	30 Actual Depreciation of Rel Pty		-Depreciation		121,526	121,526
26	V	32 Actual Interest of Rel Pty		-Interest (net of interest income)		109,018	109,018
27	V	32 Actual Amort of Debt Cost-Rel Pty		-Amort of Debt Costs		4,182	4,182
28	V	26 Actual Insurance of Rel Pty		-Insurance		22,883	22,883
29	V	36 Actual Mortgage Ins of Rel Pty		-Mortgage Insurance		42,622	42,622
30	V	20 Actual Bank Fees of Rel Pty		-Bank Fees		75	75
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 295,740			\$ 300,306	\$ * 4,566

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

Facility Name & ID Number Exceptional Cr & Training Ctr # 0035477 Report Period Beginning: 07/01/2012 Ending: 06/30/2013

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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1	John Foos	Board Member	Governance	0%					\$	1
2	John Gillmor	Board Member	Governance	0%						2
3	Bruce Hutson	Board Member	Governance	0%						3
4	Jo Anne Corbitt	Board Member	Governance	0%						4
5	Douglas Smith	Board Member	Governance	0%						5
6	Stephen Wood	Board Member	Governance	0%						6
7	NOTE: Fees are paid by Hoosier Care, Inc. (the home/group overhead cost center detailed on Pg 8) to Hoosier Care Investments, LLC ("HCI"; an affiliated not-for-profit)									7
8	which go toward, among other things solely within the control of HCI, fees for members of the Boards of Directors of HCI affiliated facilities, Exceptional Care &									8
9	Training Center being one of many. Therefore no Board Fees or compensation are paid directly by, or known to ECTC, but rather the fees paid by HoosierCare to HCI ar									9
10	combined with similar fees paid by other facilities, for HCI to provide governance and managerial oversight, including payment by HCI to Board members of each legal									10
11	entity. Fees paid by other facilities, if known, are shown on Page 7.1; The entire amount of fees included on this report, grouped on Line 17, is disclosed here:									11
12								ADMIN FEES	48,236	17.8
13								TOTAL	\$ 48,236	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

STATE OF ILLINOIS

Facility Name & ID Number Exceptional Care & Training Center # 35477 Report Period Beginning: 7/1/2012 Ending:

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 Home Office Administration Fees by other Nursing Homes

Walter Lawson Children's Home	64,783	Illinois
Swann Special Care Center	78,111	Illinois
Exceptional Care & Training Center	48,236	Illinois
Vernon Manor Children's Home	42,706	Indiana
Exceptional Living Center of Brazil	57,557	Indiana
Richland-Bean Blossom Health Care	44,344	Indiana
Randolph Nursing Home	40,307	Indiana

Facility Name & ID Number Exceptional Cr & Training Ctr

0035477

Report Period Beginning:

07/01/2012

Ending: 6/30/2013

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Hoosier Care, Inc.
 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.

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	17	Administrative	Direct Cost	40,709,120	7	\$ 376,043	\$ 0	5,221,842	\$ 48,236	1
2	19	Professional Services	Direct Cost	40,709,120	7	120,910	0	5,221,842	15,509	2
3	20	Dues, Fees, Subscriptions & Prom	Direct Cost	40,709,120	7	158,380	0	5,221,842	20,316	3
4	21	Clerical & General Office Expens	Direct Cost	40,709,120	7	2,025	0	5,221,842	260	4
5	32	Interest	Direct Cost	40,709,120	7	40,074	0	5,221,842	5,140	5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 697,432	\$		\$ 89,461	25

Facility Name & ID Number Exceptional Cr & Training Ctr

0035477

Report Period Beginning:

07/01/2012

Ending: 6/30/2013

VIII. ALLOCATION OF INDIRECT COSTS

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

Name of Related Organization Medical Rehabilitation Centers, LLC, dba Except
 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.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	6	Maintenance	Direct Costs	15	\$ 1,894	\$ 5,221,842	5,221,842	\$ 120	1
2	17	Administrative	Direct Costs	15	1,500,499	1,500,499	5,221,842	95,455	2
3	19	Professional Services	Direct Costs	15	113,115		5,221,842	7,196	3
4	20	Dues, Fees, Subscriptions	Direct Costs	15	31,135		5,221,842	1,981	4
5	21	Clerical & General Office	Direct Costs	15	1,214,598	970,314	5,221,842	77,267	5
6	22	Employee Benefits & Payroll Tax	Direct Costs	15	12,505		5,221,842	796	6
7	23	Inservice Training & Education	Direct Costs	15	15,543		5,221,842	989	7
8	24	Travel & Seminar	Direct Costs	15	263,893		5,221,842	16,788	8
9	26	Insurance	Direct Costs	15	53,765		5,221,842	3,420	9
10	30	Depreciation	Direct Costs	15	83,939		5,221,842	5,340	10
11	32	Interest	Direct Costs	15	10,446		5,221,842	665	11
12	34	Rent - Facility & Grounds	Direct Costs	15	135,731		5,221,842	8,635	12
13	35	Rent - Equipment	Direct Costs	15	1,155		5,221,842	73	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 3,438,218	\$ 2,470,813		\$ 218,725	25

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	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	City of Sterling Bonds 1999A		X	Purchase of Facility	\$0.00	07/08/99	\$ 4,775,000	\$ 0	06/01/34	0.0713	\$ 103,993	1					
2	City of Sterling Bonds 1999B		X	Purchase of Facility	\$0.00	07/08/99	220,000	0	06/02/19	0.1050	4,854	2					
3	LP Mortgage HUD Loan 2012		X	Refi of Building Debt	\$26,513.35	11/1/12	6,675,000	6,600,298	11/1/42	0.0254	109,181	3					
4												4					
5												5					
Working Capital																	
6	GE Healthcare Finance		X	Working Capital	\$0.00	10/27/11	5,000,000	0	10/27/14	Varied	5,140	6					
7	Rel Party Alloc - MRC		X	Working Capital	\$0.00	11/30/10	3,000,000	0	11/30/15	Varied	665	7					
8												8					
9	TOTAL Facility Related				\$26,513.35		\$ 19,670,000	\$ 6,600,298			\$ 223,833	9					
B. Non-Facility Related*																	
10	Bonds - Prior Group Debt		X	Alloc of Group Debt / Former F	\$0.00	07/08/99	1,041,923	0	Varied	Varied	24,583	10					
11												11					
12												12					
13												13					
14	TOTAL Non-Facility Related				\$0.00		\$ 1,041,923	\$ 0			\$ 24,583	14					
15	TOTALS (line 9+line14)						\$ 20,711,923	\$ 6,600,298			\$ 248,416	15					

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 42,622 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.)

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Exceptional Cr & Training Ctr COUNTY Whiteside

FACILITY IDPH LICENSE NUMBER 0035477

CONTACT PERSON REGARDING THIS REPORT Joe Guillory

TELEPHONE 859-317-4040 FAX #: 859-281-5150

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2012 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 2012.

	(A)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	<u>TAX EXEMPT</u>		\$ 0.00	\$ 0.00
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ <u>0.00</u>	\$ <u>0.00</u>

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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 31,176 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).
None.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES 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:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	<u>SNF / PED</u>	<u>63,598</u>	<u>1989</u>	<u>\$ 414,085</u>	1
2					2
3	TOTALS	63,598		\$ 414,085	3

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	64		1989		\$ 2,334,000	\$ 58,000	10-35	\$ 58,000	\$	\$ 1,691,166	4
5	15			1991	358,311	11,944	30	11,944		263,319	5
6	5			2004							6
7											7
8											8
	Improvement Type**										
9		MAJOR BOILER REPAIR		1990	964		10			964	9
10		REPLACE WATER UNIT		1991	8,780		10			8,780	10
11		XFORMERS/PA SYSTEM - TECT		1991	696		10			696	11
12		BLDG ADDTN DRYWALL - INST		1991	403		10			403	12
13		CLOSET CURTAIN TRACK-GM C		1991	650		10			650	13
14		DOOR - C&E GLASS		1991	1,614		10			1,614	14
15		BOILER VALVE -SCHMIDT		1992	803		10			803	15
16		HEAT EXCHANGER/BOILER-SCH		1992	1,315		10			1,315	16
17		DRAIN REPLACEMENT/GBG DIS		1992	1,576		10			1,576	17
18		REPLACE HEAT EXCHANGER-SC		1992	4,062		10			4,062	18
19		STORM WINDOWS - C&E GLASS		1992	907		10			907	19
20		BOILER TUBES - SCHMIDT PL		1992	7,147		10			7,147	20
21		ROOF - HAUS BLDRS		1992	11,118		10			11,118	21
22		KITCHEN TILE SCHMIDT & AS		1992	3,660		10			3,660	22
23		SHED		1992	1,678		10			1,678	23
24		GATE & FENCE SCARS		1992	4,038		10			4,038	24
25		LANDSCAPING MEGLI LAWN CA		1992	2,397		10			2,397	25
26		HEATING & COOLING UNIT SC		1992	7,757		10			7,757	26
27		LIGHT FIXTURES		1992	3,743		10			3,743	27
28		BUILDING RENOVATION		1992	139		30			98	28
29		PAINT NEW LAUNDRY ROOM		1992	351		10			351	29
30		BLACKTOP WORK		1992	575		10			575	30
31		PAINT NEW LAUNDRY ROOM		1993	262		10			262	31
32		INSTALL TILE		1993	730		10			730	32
33		BUILDING RENOVATION/REMOD		1993	7,105		10			7,105	33
34		ELECTRICAL WORK		1993	3,255		10			3,255	34
35		INSTALL PIPE/WIRE FOR LAU		1993	156		10			156	35
36		INSTALL TILE		1993	290		10			290	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 Exceptional Cr & Training Ctr

0035477

Report Period Beginning:

07/01/2012

Ending:

06/30/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	RENOVATE WATER HEATER	1993	\$ 849	\$	10	\$	\$	\$ 849	37
38	FINAL PMT ON LAUNDRY PROJ	1993	1,030		10			1,030	38
39	SEAL AND RESTRIPE PARKING	1993	1,800		10			1,800	39
40	INSTALL NEW SEWER LINES	1993	4,105		10			4,105	40
41	REPLACE RELAY IN PANEL	1993	1,149		10			1,149	41
42	NEW WATER MAIN	1993	12,204		10			12,204	42
43	REPLACE PARTS ON 2 SUMP P	1994	4,034		10			4,034	43
44	INSTALLED BACKFLOW PREVEN	1994	1,053		10			1,053	44
45	LG TOILET SUPPORT,BACK &	1994	923		10			923	45
46	DECK	1994	814		10			814	46
47	COUNTERTOP	1995	527		10			527	47
48	NEW ROOF	1995	29,435		10			29,435	48
49	TILE FOR FLOORS IN TUB RO	1995	4,405		10			4,405	49
50	THERMOCOUPLE ON BOILER	1995	2,550		10			2,550	50
51	NEW PUMP ON BOILER SYSTEM	1995	1,706		10			1,706	51
52	LANDSCAPING	1995	15,000		10			15,000	52
53	AIR CONDITIONER COMPRESSO	1995	1,668		10			1,668	53
54	REPLACE FIRE ALARM	1995	3,743		10			3,743	54
55	REBUILD WATER SOFTENER	1995	1,880		10			1,880	55
56	NEW DOOR & FRAME INSTALLE	1995	959		10			959	56
57	REBUILD CORNER OF BULDIN	1996	2,000		10			2,000	57
58	INSTALL TWO BELL-STROBES	1996	888		10			888	58
59	REPLACE RELAY ON GENERATO	1996	1,325		10			1,325	59
60	REPL 3/4HP MOTOR,THERMOCO	1996	920		10			920	60
61	REPL BOILER PUMPS,BEARING	1997	640		10			640	61
62	INSTALL 3/4HP MOTOR-BOILE	1997	725		10			725	62
63	REPL CIRCULATING PUMP,BEA	1997	743		10			743	63
64	TWENTY NEW WATER FAUCETS	1997	2,296		10			2,296	64
65	VINYL FLOOR TILE-RESIDENT	1997	690		10			690	65
66	RESEAL PARKING AREA	1997	2,845		10			2,845	66
67	AIR CONDITIONING CONDENSE	1997	1,650		10			1,650	67
68	INSTALL CONDUIT;MORE AMPE	1997	913		10			913	68
69	REPLACE OUTLETS/WIRING RE	1997	522		10			522	69
70	TOTAL (lines 4 thru 69)		\$ 2,874,475	\$ 69,944		\$ 69,944	\$	\$ 2,136,608	70

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

Facility Name & ID Number Exceptional Cr & Training Ctr

0035477

Report Period Beginning:

07/01/2012 Ending:

06/30/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 2,874,475	\$ 69,944		\$ 69,944	\$	\$ 2,136,608	1
2	REPLACE KITCHEN FIRE SYST	1998	767		10			767	2
3	REPLACED SMOKE DETECTORS	1998	621		10			621	3
4	INSTALL ANSIL SYS PIPE/WI	1998	995		10			995	4
5	REPLACED SIX SMOKE DETECT	1998	1,645		10			1,645	5
6	PART:GENERATOR.TRANSFER S	1998	2,746		10			2,746	6
7	TANK REPLACEMENT - PIPECO	1998	9,890	495	20	495		7,335	7
8	BOILER CONTROL;SWITCH: LI	1998	709		10			709	8
9	REPLACE FAULTY SMOKE DETE	1998	973		10			973	9
10	TUBES-BOILER;PIPES-WATER	1998	1,690		10			1,690	10
11	INSTALL TILE:WALLS,STAIRC	1998	4,495		10			4,495	11
12	2 HOT WATER TANKS	1999	7,119		10			7,119	12
13	INSTALL HEAVY ELEC.SERVIC	1999	1,651		10			1,651	13
14	COOLING SYSTEM-LAUNDRY/KI	2000	4,650	233	20	233		3,139	14
15	PLASTER/DRYWALL RESIDENT	2000	800		10			800	15
16	NEW TILE IN DINING RM/CLA	2000	4,770	318	15	318		4,214	16
17	INSTALL THERMOCOUPLE-W. B	2000	353		10			353	17
18	REPL THERMOCOUPLE ON W.BO	2000	140		10			140	18
19	REPL THERMOCOUPLE-INDUCER	2000	215		10			215	19
20	REBUILT 2 HOPPER VALVES;R	2000	1,430		10			1,430	20
21	REPL COUPLER.MOTOR.BEARIN	2000	298		10			298	21
22	INSTALLATION OF NEW DOOR	2000	583		10			583	22
23	REPL BEARING ASSY-WATER L	2000	518		10			518	23
24	INDICATOR LAMPS & VOLTAGE	2000	1,525		10			1,525	24
25	REPLACED HEAT EXCHANGER.	2001	962		10			962	25
26	RENOVATION INSTALLMENT.	2001	63,363		5			63,363	26
27	REPLACE HEAT EXCHANGER.	2001	962		10			962	27
28	REPLACE DRAFT INDUCER ON	2001	1,414		10			1,414	28
29	REPLACE PIPE.	2001	530		10			530	29
30	CONCRETE FOR CANAPY & ADD	2001	2,592		5			2,592	30
31	REPLACE CLINICAL SINK AND	2001	2,304	154	15	154		1,882	31
32	FURNISH & INSTALL AWNING.	2001	2,771	185	15	185		2,263	32
33	LABOR & MAT-BREAKER PANEL	2001	3,930	262	15	262		3,209	33
34	TOTAL (lines 1 thru 33)		\$ 3,001,887	\$ 71,589		\$ 71,589	\$	\$ 2,257,746	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,001,887	\$ 71,589		\$ 71,589	\$	\$ 2,257,746	1
2	INSTALL THERMO COUPLE ON	2001	944		10			944	2
3	EXCAVATION OF NEW PARKING	2001	12,415	621	20	621		7,552	3
4	Install elect. for dishwa	2001	820	55	15	55		665	4
5	REROOF FACILITY AND GARAG	2001	13,960	558	25	558		6,794	5
6	LUSTERBOARD SIGN	2001	515		5			515	6
7	REFUND-ELECTRICAL PANEL	2001	-975		5			-975	7
8	INSTALL WATER HEATER	2001	3,341	223	15	223		2,673	8
9	CONDUIT & WIRING FOR DOOR	2001	1,982	132	15	132		1,586	9
10	AIR CONDITIONING IN LOBBY	2001	349		10			349	10
11	EAST TUB ROOM FAN MOTOR R	2001	213		10			213	11
12	DRYER VENT REPLACED	2001	319		10			319	12
13	WALKWAY	2001	4,119	275	15	275		3,272	13
14	RECONFIGURE WATER HEATER	2001	1,860	124	15	124		1,467	14
15	RECONFIGURE CHANGING AREA	2001	3,393		5			3,393	15
16	REPLACE BREAKER, BALASTS	2002	555		5			555	16
17	TENNANT ALLOWANCE TO OFFS	2002	-5,000		5			-5,000	17
18	INSTALL TEMP CONTROL CART	2002	537	36	15	36		412	18
19	INTERNET SET-UP-WIRING CA	2002	3,061	204	15	204		2,329	19
20	MOTOR BOILER	2002	763		10			763	20
21	RAILING ON STAIRS TO PARK	2002	2,130	142	15	142		1,597	21
22	REPLACE METAL DOOR	2002	1,665	111	15	111		1,230	22
23	SHUTTERS	2002	820		10			820	23
24	PRIVACY FENCE	2002	2,550		10			2,550	24
25	STORM WINDOW PROJECT	2002	8,937	447	20	447		4,953	25
26	NEW MOTOR ON BOILER 1	2002	962		10			962	26
27	INSTALLED HOSPITAL OUTLET	2002	2,256	19	10	19		2,256	27
28	SIDE SCREENS ON DT AWNING	2003	738		5			738	28
29	WIRING FOR NEW TIME CLOCK	2003	634	48	10	48		634	29
30	MOTOR & COUPLER/CIRCUL PU	2003	835	63	10	63		835	30
31	Anne's Landscaping	2004	590	59	10	59		541	31
32	Fire & Electric system (part of 298)	2004	435		7			435	32
33	Day Training Addition	2004	346,465	11,549	30	11,549		102,015	33
34	TOTAL (lines 1 thru 33)		\$ 3,414,073	\$ 86,253		\$ 86,253	\$	\$ 2,405,137	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,414,073	\$ 86,253		\$ 86,253	\$	\$ 2,405,137	1
2	New Electrical System (Mulit Purpose Rm +)	2004	6,637		7			6,637	2
3	Parking Lot Renovation	2004	3,499	350	10	350		3,053	3
4	conduit and wire hookup	2004	965	97	10	97		828	4
5	34 heat/smoke detectors	2004	2,800		7			2,800	5
6	Commerical disposal	2005	551		7			551	6
7	18 kickplates	2005	2,215	222	10	222		1,864	7
8	hollow metal door	2005	945	63	15	63		509	8
9	3 ACU124PM air conditioners	2005	1,755		7			1,755	9
10	replace compressor in lobby	2005	11,445	763	15	763		6,040	10
11	2 new A/C units	2005	1,170	28	7	28		1,170	11
12	install pull station/light/speaker	2005	1,434	143	10	143		1,111	12
13	replace mixing valve for hot water	2005	1,168	117	10	117		895	13
14	replace booster pump/shower head	2005	943	94	10	94		715	14
15	New roof	2006	15,987	1,599	10	1,599		11,724	15
16	Water heater	2006	4,717	472	10	472		3,302	16
17	A/C units for bedrooms (3)	2006	1,755	251	7	251		1,755	17
18	Sprinkler system-Phase I	2006	33,165	2,211	15	2,211		15,477	18
19	Sprinkler system-Phase II	2006	7,920	528	15	528		3,696	19
20	Fire door for tub room	2006	640	64	10	64		448	20
21	Sprinkler system-Phase III	2006	13,365	891	15	891		6,014	21
22	Sprinkler system-phase IV	2006	1,978	132	15	132		868	22
23	Light fixtures (24) and new wiring	2007	6,434	429	15	429		2,752	23
24	Ductwork & roof exhaust for new dryer	2007	3,498	233	15	233		1,477	24
25	Raise sidewalks	2007	950	95	10	95		570	25
26	Air conditioning window units (2)	2007	1,170	167	7	167		1,003	26
27	Door assembly for boiler	2007	1,072	107	10	107		643	27
28	Brake assembly on dumbwaiter	2007	4,389	293	15	293		1,731	28
29	Tile walls in classrooms 1-4, 8	2008	9,300	620	15	620		3,358	29
30	Pistons & gears for water softner system	2008	947	95	10	95		497	30
31	Privacy wall in day rooms (2)	2008	3,297	220	15	220		1,117	31
32	A/C wall units (4)	2008	1,841	184	10	184		905	32
33	5 ton a/c compressor	2008	2,000	200	10	200		983	33
34	TOTAL (lines 1 thru 33)		\$ 3,564,025	\$ 96,919		\$ 96,919	\$	\$ 2,491,389	34

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

Facility Name & ID Number Exceptional Cr & Training Ctr

0035477

Report Period Beginning:

07/01/2012

Ending:

06/30/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 3,564,025	\$ 96,919		\$ 96,919	\$	\$ 2,491,389	1
2	Smoke detectors (5)	2008	1,631	163	10	163		788	2
3	Cabinets for south day room	2008	908	61	15	61		293	3
4	Wiring & outlets for kitchen & dayrooms	2008	3,434	229	15	229		1,087	4
5	Portions of parking lot replaced/resurfaced	2008	3,670	367	10	367		1,713	5
6	Circulating pump for kitchen	2008	678	68	10	68		316	6
7	Boiler ventilation motor delay switch	2008	1,716	172	10	172		786	7
8	Exit & boiler room doors replaced	2008	2,712	181	15	181		813	8
9	Aquastat replaced on boiler	2008	533	53	10	53		240	9
10	Sewage pump	2009	4,133	413	10	413		1,825	10
11	Bearings for hot water circulating pump	2009	736	49	15	49		213	11
12	Hot water circulation pump	2009	517	52	10	52		215	12
13	Cabinets & counter for edu bldg kitchen	2009	1,162	77	15	77		316	13
14	Avaya phone system for day training	2009	7,010	701	10	701		2,862	14
15	Remodel employee/public restrooms (2)	2009	1,722	172	10	172		689	15
16	Convert 2 classrooms to 1 & remodel restroom	2009	2,846	190	15	190		759	16
17	Electrical outlets for food service	2009	1,419	95	15	95		378	17
18	5 ton rooftop hvac unit	2009	6,485	432	15	432		1,729	18
19	26 x 12 storage shed	2009	8,280	552	15	552		2,208	19
20	Concrete sidewalk for emergency exit	2009	7,119	475	15	475		1,859	20
21	Cabinets for education bldg	2009	562	37	15	37		147	21
22	Water heaters (2)	2009	11,250	1,125	10	1,125		4,406	22
23	Fire damper for laundry air intake	2009	1,452	97	15	97		371	23
24	Trex security fence	2009	9,142	609	15	609		2,286	24
25	Induct air purifiers (5)	2009	1,690	169	10	169		606	25
26	Shaft for boiler exhaust	2010	512	51	10	51		179	26
27	Steel roll-up door for dumpster enclosure	2010	1,399	140	10	140		478	27
28	Rpl parts on rooftop RTUs	2010	1,737	174	10	174		593	28
29	Bearing assembly for hot water pump in kitche	2010	522	52	10	52		170	29
30	Grease trap replaced and electric & tile repa	2010	7,217	481	15	481		1,484	30
31	Roof for courtyard pavillion	2010	6,657	444	15	444		1,368	31
32	120 volt electrical outlet for air purifiers	2010	781	52	15	52		160	32
33	Remodel pavillion	2010	759	76	10	76		228	33
34	TOTAL (lines 1 thru 33)		\$ 3,664,414	\$ 104,928		\$ 104,928	\$	\$ 2,522,956	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 3,664,414	\$ 104,928		\$ 104,928	\$	\$ 2,522,956	1
2	Tile work for walls in south & east halls	2010	11,594	1,159	10	1,159		3,478	2
3	Misc electrical work	2010	4,915	328	15	328		901	3
4	Main drain line replaced	2010	2,818	188	15	188		517	4
5	Parapet wall on roof	2010	8,215	411	20	411		1,095	5
6	Greenhouse for therapy use	2010	12,475	1,247	10	1,247		3,119	6
7	Hot water circulating pump	2011	2,457	246	10	246		573	7
8	Remodel restroom for isolation room	2011	2,556	256	10	256		596	8
9	Convert dayroom to culinary arts center	2011	721	72	10	72		168	9
10	Electric keypad door opener	2011	598	60	10	60		130	10
11	Hot water mixing valve	2011	1,200	120	10	120		250	11
12	Rentention pond	2011	7,273	727	10	727		1,515	12
13	Hardscape & landscape for rentention pond	2011	3,936	394	10	394		820	13
14	Vinyl coated chain link fence	2011	6,475	648	10	648		1,349	14
15	Tile in lobby and surrounding areas	2011	3,274	327	10	327		682	15
16	Retrofit 3 windows for a/c units	2011	951	95	10	95		182	16
17	Concrete pads for courtyard (4)	2011	900	90	10	90		173	17
18	Replace sidewalks	2011	6,617	662	10	662		1,158	18
19	Roof hvac units (2)	2011	8,173	817	10	817		1,430	19
20	Water heater for south wing	2011	7,937	794	10	794		1,389	20
21	Push bar and latch for south exit door	2011	752	75	10	75		125	21
22	Replace header on basement door	2011	4,870	325	15	325		514	22
23	Magnetic Alarm Fire Door Holders & Install	2011	1,059	106	10	106		168	23
24	Greenhouse Heater/AirSystem & assembly	1905	1,725	246	7	246		370	24
25	Hot water circulating pump for boiler	1905	562	56	10	56		80	25
26	20 amp circuits added to generator line (7)	1905	1,550	155	10	155		207	26
27	Anti-scald cartridge for temp control	2012	568	52	10	52		52	27
28	Wiring for exhaust fan	2012	789	66	10	66		66	28
29	Pressure valve for boiler	2012	706	47	10	47		47	29
30	Ceiling heat register box	2012	1,249	83	10	83		83	30
31	Medical room remodel: Cabinets, Countertops, Flooring, Windows	2012	8,082	471	10	471		471	31
32	Purchase & install Boiler	2013	22,525	501	15	501		501	32
33	Purchase & Install Bryant AC Units (2) and Diswasher	2013	13,875	231	15	231		231	33
34	TOTAL (lines 1 thru 33)		\$ 3,815,812	\$ 115,982		\$ 115,982	\$	\$ 2,545,396	34

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

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 12F, Carried Forward		\$ 3,815,812	\$ 115,982		\$ 115,982	\$	\$ 2,545,396	1
2	Purch & Install Room AC Units (2)	2013	1,258	0	7	0		0	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,817,070	\$ 115,982		\$ 115,982	\$	\$ 2,545,396	34

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

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	\$ 361,620	\$ 65,930	\$ 65,930	\$	3-10	\$ 218,133	71
72	Current Year Purchases	50,681	7,151	7,151		3-7	7,151	72
73	Fully Depreciated Assets	577,911				3-15	577,911	73
74	Depr Exp - Rel Pty Alloc Sch VIII		5,340	5,340		3-10		74
75	TOTALS	\$ 990,212	\$ 78,421	\$ 78,421	\$		\$ 803,195	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	2011 Ford E350 Van	2011	\$ 41,267	\$ 4,127	\$ 4,127	\$	10	\$ 7,566	76
77										77
78										78
79										79
80	TOTALS			\$ 41,267	\$ 4,127	\$ 4,127	\$		\$ 7,566	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)	\$ 5,262,634	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 198,530	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 198,530	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)	\$ 3,356,157	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	Vehicle in Excess of 1 Allowed	\$ 171,100	\$ 13,498	\$ 92,255	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 171,100	\$ 13,498	\$ 92,255	91

G. Construction-in-Progress

	Description	Cost	
92	Boiler Project in Process	\$ 10,164	92
93			93
94			94
95		\$ 10,164	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.

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	Corp Grp Office Allocation		N/A		8,635	10	10	5
6								6
7	TOTAL				\$ 8,635			7

10. Effective dates of current rental agreement:

Beginning 1/1/2011

Ending 1/1/2021

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

Fiscal Year Ending Annual Rent

12. 6/30/2014 \$ Corp Alloc Amt

13. 6/30/2015 \$ Corp Alloc Amt

14. 6/30/2016 \$ Corp Alloc Amt

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: _____ *

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: \$ 5,389 Description: Postage Meter (\$736), Copier & Scanner (\$4,613), Short Term Patient Equip (\$40)

(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.

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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>56</u></p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>80</u></p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)	930	16,933		17,863
4	Clinical Wages (b)		24,190		24,190
5	In-House Trainer Wages (c)		1,316		1,316
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 930	\$ 42,439	\$	\$ 43,369
10	SUM OF line 9, col. 1 and 2 (e)	\$ 43,369			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	26
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	5
2. From other facilities (f)	
TOTAL TRAINED	31

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1	
2	Licensed Speech and Language Development Therapist	10a.3	hrs		130	9,265		130	9,265	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist		hrs							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		980	3,604	7,958	980	11,562	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)	39.3	hrs			6,917			6,917	10	
11	Academic Education		hrs							11	
12	Other (specify): <u>Note - Line 10 Practitioner is paid a flat fee; not hourly or unit based</u>									12	
13	Other (specify):									13	
14	TOTAL			\$	1,110	\$ 19,786	\$ 7,958	1,110	\$ 27,744	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 Exceptional Cr & Training Ctr# 0035477Report Period Beginning: 07/01/2012

Ending:

06/30/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2013

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,151	\$ 7,709	1
2	Cash-Patient Deposits	53,104	53,104	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>20,299</u>)	2,838,002	2,838,002	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	23,788	68,731	6
7	Other Prepaid Expenses	11,245	11,245	7
8	Accounts Receivable (owners or related parties)	13,669,598	13,737,790	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 16,596,888	\$ 16,716,581	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		414,085	13
14	Buildings, at Historical Cost		3,817,069	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,202,580	16
17	Accumulated Depreciation (book methods)		(3,448,411)	17
18	Deferred Charges		525,552	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>Constr in Process</u>)		10,164	22
23	Other(specify): <u>Goodwill</u>	396,154	396,154	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 396,154	\$ 2,917,193	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 16,993,042	\$ 19,633,774	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 110,828	\$ 114,934	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	53,104	53,104	28
29	Short-Term Notes Payable		152,277	29
30	Accrued Salaries Payable	239,228	239,228	30
31	Accrued Taxes Payable (excluding real estate taxes)	6,000	6,000	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		13,971	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Due to Group/Intercompany</u>	68,192	190,277	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 477,352	\$ 769,791	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,448,021	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)	\$	\$ 6,448,021	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 477,352	\$ 7,217,812	46
47	TOTAL EQUITY(page 18, line 24)	\$ 16,515,690	\$ 12,415,962	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 16,993,042	\$ 19,633,774	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 12,072,066	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 12,072,066	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	348,485	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)	\$ 348,485	17
B. Transfers (Itemize):			
18	Net Equity in Fixed Assets & Debt recognized upon	4,095,139	18
19	transfer of same to commonly-owned facility company.		19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 4,095,139	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 16,515,690	24 *

* This must agree with page 17, line 47.

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.

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,202,572	1
2	Discounts and Allowances for all Levels	(7)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,202,565	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		9
10	Other Government Grants		10
11	CNA Training Reimbursements	94,823	11
12	Gift and Coffee Shop	12	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)	\$ 94,835	23
D. Non-Operating Revenue			
24	Contributions	13,208	24
25	Interest and Other Investment Income***	4,383	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 17,591	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Day Training, Misc Income	1,605,252	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,605,252	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,920,243	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	881,471	31
32	Health Care	2,232,853	32
33	General Administration	1,522,954	33
B. Capital Expense			
34	Ownership	786,212	34
C. Ancillary Expense			
35	Special Cost Centers	831,027	35
36	Provider Participation Fee	317,241	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,571,758	40
41	Income before Income Taxes (line 30 minus line 40)**	348,485	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 348,485	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,196,365	44
45	Private Pay - Net Inpatient Revenue	6,200	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)	\$ 5,202,565	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 Exceptional Cr & Training Ctr

0035477

Report Period Beginning: 07/01/2012

Ending: 06/30/2013

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,989	2,184	\$ 73,209	\$ 33.52	1
2	Assistant Director of Nursing	1,508	1,854	57,754	31.15	2
3	Registered Nurses	6,439	6,885	159,359	23.15	3
4	Licensed Practical Nurses	17,599	19,410	414,078	21.33	4
5	CNAs & Orderlies	79,294	86,143	1,025,257	11.90	5
6	CNA Trainees					6
7	Licensed Therapist	218	231	16,073	69.58	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,849	2,090	43,674	20.90	9
10	Activity Assistants	15,173	16,837	190,697	11.33	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,924	2,042	36,326	17.79	13
14	Head Cook	5,826	6,459	80,402	12.45	14
15	Cook Helpers/Assistants	5,160	5,475	47,725	8.72	15
16	Dishwashers					16
17	Maintenance Workers	2,524	2,707	45,492	16.81	17
18	Housekeepers	11,727	12,992	163,844	12.61	18
19	Laundry	11,117	12,193	151,105	12.39	19
20	Administrator	2,046	2,212	110,160	49.80	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,490	3,810	67,512	17.72	24
25	Vocational Instruction	37,793	41,403	515,734	12.46	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	7,659	8,291	136,393	16.45	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,042	1,152	24,703	21.44	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	214,377	234,370	\$ 3,359,497 *	\$ 14.33	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	555	\$ 17,827	1, 3	35
36	Medical Director	N/A	21,000	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant	312	17,698	10, 3	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					48
49	TOTAL (lines 35 - 48)	867	\$ 56,525		49

C. CONTRACT NURSES

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

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	Not Applicable	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
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19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Exceptional Cr & Training Ctr

0035477

Report Period Beginning: 07/01/2012 Ending: 06/30/2013

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, \$2,870 Net after Sch 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? 5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 37,504 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. \$ 317,241
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ None Has any meal income been offset against related costs? Yes Indicate the amount. \$ 12
- (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? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Crowe Horwath
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.