

Facility Name & ID Number Walter Lawson Childrens Home

0035469 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	99	Skilled Pediatric (SNF/PED)	99	36,135	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	36,135	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	Total	
8	SNF					8
9	SNF/PED	33,323			33,323	9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	33,323			33,323	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.22%

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

658 (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

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: YE 06/30/2013 Fiscal Year: YE 06/30/2013

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

Facility Name & ID Number

Walter Lawson Childrens Home

0035469

Report Period Beginning:

07/01/2012

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	131,598	4,730	27,385	163,713		163,713	(64,808)	98,905		1
2	Food Purchase		59,424		59,424		59,424		59,424		2
3	Housekeeping	190,473	12,225	370	203,068		203,068		203,068		3
4	Laundry	91,044	4,521		95,565		95,565		95,565		4
5	Heat and Other Utilities			73,221	73,221		73,221		73,221		5
6	Maintenance	60,281	10,248	30,924	101,453	162	101,615		101,615		6
7	Other (specify):*										7
8	TOTAL General Services	473,396	91,148	131,900	696,444	162	696,606	(64,808)	631,798		8
	B. Health Care and Programs										
9	Medical Director			12,750	12,750		12,750		12,750		9
10	Nursing and Medical Records	2,857,548	387,777	20,561	3,265,886		3,265,886		3,265,886		10
10a	Therapy	73,139	3,024	40,600	116,763		116,763		116,763		10a
11	Activities	71,742	39		71,781		71,781		71,781		11
12	Social Services										12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,002,429	390,840	73,911	3,467,180		3,467,180		3,467,180		16
	C. General Administration										
17	Administrative	240,130		123,575	363,705	72,832	436,537	(3,424)	433,113		17
18	Directors Fees										18
19	Professional Services			655,813	655,813	(263,262)	392,551	(298,469)	94,082		19
20	Dues, Fees, Subscriptions & Promotions			27,209	27,209	29,945	57,154	(19,073)	38,081		20
21	Clerical & General Office Expenses	83,907	4,470	34,308	122,685	104,122	226,807	(69,107)	157,700		21
22	Employee Benefits & Payroll Taxes			779,140	779,140	1,068	780,208		780,208		22
23	Inservice Training & Education			6,397	6,397	1,328	7,725	(150)	7,575		23
24	Travel and Seminar			7,408	7,408	22,547	29,955	(123)	29,832		24
25	Other Admin. Staff Transportation			6,057	6,057		6,057	(6,057)			25
26	Insurance-Prop.Liab.Malpractice			27,205	27,205	4,594	31,799	25,952	57,751		26
27	Other (specify):* Indigent Care			(6,833)	(6,833)		(6,833)	6,833			27
28	TOTAL General Administration	324,037	4,470	1,660,279	1,988,786	(26,826)	1,961,960	(363,618)	1,598,342		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,799,862	486,458	1,866,090	6,152,410	(26,664)	6,125,746	(428,426)	5,697,320		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:

07/01/2012

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			103,369	103,369	7,172	110,541	143,054	253,595			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			281,872	281,872	7,796	289,668	92,629	382,297			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			334,934	334,934	11,597	346,531	(334,934)	11,597			34
35	Rent-Equipment & Vehicles			11,180	11,180	99	11,279		11,279			35
36	Other (specify):* Mortgage Ins.			316,324	316,324		316,324	(269,775)	46,549			36
37	TOTAL Ownership			1,047,679	1,047,679	26,664	1,074,343	(369,026)	705,317			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	1,056,134	9,940	88,417	1,154,491		1,154,491	(1,138,317)	16,174			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			410,744	410,744		410,744		410,744			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	1,056,134	9,940	499,161	1,565,235		1,565,235	(1,138,317)	426,918			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,855,996	496,398	3,412,930	8,765,324		8,765,324	(1,935,769)	6,829,555			45

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

Facility Name & ID Number

Walter Lawson Children's Home

STATE OF ILLINOIS

0035469

Report Period Beginning:

7/1/2012

Ending:

Exceptional Care & Training Center
 Schedule V Supplemental Schedule
 Reclassifications

DESCRIPTION	INCREASE	DECREASE	SCH V LINE.COL
<u>1 Reclassification of Hoosier Care Group Expenses:</u>			
Administrative (Rel. Party Group Expense Allocation)		(120,151)	17.5
Administration	64,783		17.5
Professional Services	20,830		19.5
Dues, Fees, Subscriptions & Promotions	27,285		20.5
Clerical & General Office Expenses	349		21.5
Interest	6,904		32.5
<u>2 Reclassification of ELC Corporate Expenses</u>			
Professional Services (Rel. Party Mgmt. Fee)		(293,756)	19.5
Maintenance	162		6.5
Administrative	128,200		17.5
Professional Services	9,664		19.5
Dues, Fees, Subscriptions & Promotions	2,660		20.5
Clerical & General Office Expenses	103,773		21.5
Employee Benefits & Payroll Taxes	1,068		22.5
Inservice Training & Education	1,328		23.5
Travel & Seminar	22,547		24.5
Insurance - Prop.Liab.Malpractice	4,594		26.5
Depreciation	7,172		30.5
Interest	892		32.5
Rent - Facility & Grounds	11,597		34.5
Rent - Equipment	99		35.5

Walter Lawson Children's Home
Schedule V - Line 24 Detailed Schedule

Purpose of Seminar	Name of Attendeed	Title of Attendee	Exp Amount
Silverchair Learning Systems Core Curriculum Education Software Quarterly Bill - billing for July - Sept	All	All	\$ 1,125.00
Silverchair Learning Systems Core Curriculum Education Software Quarterly Bill - billing for Oct - Dec	All	All	\$ 1,125.00
Relias Learning LLC Core Curriculum Education Software Annual Bill - billing for Jan - June	All	All	\$ 2,250.00
The Center for Developmentaly and Disabilities Advocay for Community Supports Education Access : DD symposium	Theo Brandel	Executive Director	\$ 125.00
The Center for Developmentaly and Disabilities Advocay for Community Supports Education Access : DD symposium	Melissa Thornbloom	Assistant Executive Director	\$ 125.00
Relias Learning LLC Employee Feedback System System Software Quarterly Bill - billing for Nov 12 - March 13	All	All	\$ 664.54
Relias Learning LLC Core Curriculum Education Software Quarterly Bill - billing for Apr - June	All	All	\$ 492.00
IHCA Managed Care seminar IHCA Managed Care seminar	Melissa Thornbloom	Assistant Executive Director	\$ 25.00
Med Pass INTERACT Implementation Guide, worksheets, communication forms, Stop and Watch pads	Jackie Strader	Vice President, Clinical	\$ 21.29
Myer Steuffer workshop for State of IN case mix - charged in error to WL - should be IN fac	Lori Thomas	Director of RAI/Education	\$ 10.84
AHA CPR Instructor Course and Required manuals - Heartsaver CPR/AED & First Aic	Yvonne Vanosdol	Professional Services Consultant	\$ 16.00

<u>CLASS: Skin & Wound Management Course and NAWC Certification</u>	Yvonne Vanosdol	Professional Services Consultant	\$ 255.22
Med Pass INTERACT Guide 2013 - 2 pack	Jackie Strader	Vice President, Clinical	\$ 11.75
Corporate / Group Allocation:	Various	Various	\$ 1,328.00
			\$ 7,575 Schedule V, Line 23, Co

Period Beginning: 7/1/2012 Ending: 6/30/2013

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Facility Name & ID Number Walter Lawson Childrens Home

0035469

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	(1,138,317)	39		3
4	Non-Patient Meals	(64,808)	1		4
5	Telephone, TV & Radio in Resident Rooms				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	(1,794)	32		10
11	Discounts, Allowances, Rebates & Refunds	(211)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest	(29,008)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(6,057)	25		16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(123)	24		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(145)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	6,833	27		24
25	Fund Raising, Advertising and Promotional	(17,155)	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	(388,894)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,639,679)		\$	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	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)	(296,090)	17, 19	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (296,090)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,935,769)		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

Walter Lawson Childrens Home

ID# 0035469

Report Period Beginning: 07/01/2012

Ending: 06/30/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Loss on Debt Refinancing	\$ (316,324)	36	1
2	Unallowable Auto Expense (Depreciation)	(1,531)	30	2
3	Contributions Received: Income Offset	(68,896)	21	3
4	Unallowable Portion of Inservice Training/Edu	(150)	23	4
5	Unallowable Lobbying Portion of ILHCA Dues	(1,993)	20	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				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		(388,894)	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%	Exceptional Care & Training Center	Sterling, IL	Medical Rehabilitation	Lexington, KY	Mgmt Co.
		Swann Special Care Center	Champaign, IL	Hoosier Care Investme	Nashville, TN	NFP Affiliated Co.
		Vernon Manor Children's Home	Wabash, IN	Loves Park Facility Co	Loves Park, 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 Overhead	\$ 123,575	Hoosier Care, Inc.	100.00%	\$ 120,151	\$ (3,424)	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	592,080	Medical Rehabilitation Centers, LLC	25.00%	293,756	(298,324)	5	
6	V			dba Exceptional Living Centers				6	
7	V			Hoosier Care owns 25% of the beneficial interests of MRC				7	
8	V			Note: Please see Schedule VIII for Allocation of Col. 7 amt and reclassification to functional expense lines on Sch V.				8	
9	V							9	
10	V							10	
11	V	PLEASE SEE DISCLOSURE AND AJDUSTMENTS CONTINUED ON THE NEXT PAGE: AMOUNT FROM PAGE 6A:							11
12	V							12	
13	V							13	
14	Total		\$ 715,655			\$ 413,907	\$ * (301,748)	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	\$ 334,934	Loves Park Facility Company, LLC	100.00%	\$	\$ (334,934)
16	V			<u>During FYE 6/30/13, Hoosier Care undertook a refinancing of the building indebtedness of WLCH, by way of a HUD-</u>			
17	V			<u>insured loan. HUD requires an arrangement whereby</u>			
18	V			<u>real property and equipment are held by a separate legal</u>			
19	V			<u>entity. This facility company is under 100% common</u>			
20	V			<u>ownership with WLCH, and therefore the "rent" paid</u>			
21	V			<u>to the facility company has been removed from this report,</u>			
22	V			<u>and the actual expenses of the facility company have been</u>			
23	V			<u>added here:</u>			
24	V						
25	V	30 Actual Depreciation of Rel Pty		-Depreciation		144,585	144,585
26	V	32 Actual Interest of Rel Pty		-Interest (net of interest income)		119,096	119,096
27	V	32 Actual Amort of Debt Cost-Rel Pty		-Amort of Debt Costs		4,335	4,335
28	V	26 Actual Insurance of Rel Pty		-Insurance		25,952	25,952
29	V	36 Actual Mortgage Ins of Rel Pty		-Mortgage Insurance		46,549	46,549
30	V	20 Actual Bank Fees of Rel Pty		-Bank Fees		75	75
31	V						
32	V	32 Rel Party Interest/Bldg Financing	119,240	Hoosier Care Investments, LLC		119,240	
33	V			<u>This related party, under common control with Hoosier Care,</u>			
34	V			<u>Inc., provided a loan in 2007 to WLCH to finance a building</u>			
35	V			<u>addition. The actual interest expense represents the related</u>			
36	V			<u>party's actual cost of capital, reflecting the interest rate</u>			
37	V			<u>environment at the time of financing, and the fully-subordinated,</u>			
38	V			<u>unsecured nature of the debt, junior to all other obligations of WLCH.</u>			
39	Total		\$ 454,174			\$ 459,832	\$ * 5,658

* 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: 07/01/2012 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	2	3	4	5	6		7		8	9
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	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, Walter Lawson Children's									8
9	Home being one of many. Therefore no Board Fees or compensation are paid directly by, or known to, WLCH, but rather the fees paid by Hoosier Care to HCI are									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	64,783	17.8	12
13							TOTAL	\$ 64,783		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 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 Walter Lawson Childrens Home

0035469 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	7,013,167	\$ 64,783	1
2	19	Professional Services	Direct Cost	40,709,120	7	120,910	0	7,013,167	20,830	2
3	20	Dues, Fees, Subscriptions & Prom	Direct Cost	40,709,120	7	158,380	0	7,013,167	27,285	3
4	21	Clerical & General Office Expens	Direct Cost	40,709,120	7	2,025	0	7,013,167	349	4
5	32	Interest	Direct Cost	40,709,120	7	40,074	0	7,013,167	6,904	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	\$		\$ 120,151	25

Facility Name & ID Number Walter Lawson Childrens Home

0035469

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	\$	7,013,167	\$ 162	1
2	17	Administrative	Direct Costs	15	1,500,499	1,500,499	7,013,167	128,200	2
3	19	Professional Services	Direct Costs	15	113,115		7,013,167	9,664	3
4	20	Dues, Fees, Subscriptions	Direct Costs	15	31,135		7,013,167	2,660	4
5	21	Clerical & General Office	Direct Costs	15	1,214,598	970,314	7,013,167	103,773	5
6	22	Employee Benefits & Payroll Tax	Direct Costs	15	12,505		7,013,167	1,068	6
7	23	Inservice Training & Education	Direct Costs	15	15,543		7,013,167	1,328	7
8	24	Travel & Seminar	Direct Costs	15	263,893		7,013,167	22,547	8
9	26	Insurance	Direct Costs	15	53,765		7,013,167	4,594	9
10	30	Depreciation	Direct Costs	15	83,939		7,013,167	7,172	10
11	32	Interest	Direct Costs	15	10,446		7,013,167	892	11
12	34	Rent - Facility & Grounds	Direct Costs	15	135,731		7,013,167	11,597	12
13	35	Rent - Equipment	Direct Costs	15	1,155		7,013,167	99	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		\$ 293,756	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	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	City of Loves Park - 1999A		X	Purchase of Facility	\$0.00	07/08/99	\$ 5,500,000	\$ 0.00	06/01/34	0.0713	\$ 119,953	1								
2	City of Loves Park - 1999B		X	Purchase of Facility	\$0.00	07/08/99	250,000	\$0.00	06/02/19	0.1050	5,601	2								
3	Hoosier Care Investments, LLC	X		Addition to Facility	\$25,493.28	03/15/07	3,000,000	780,328	04/15/27	0.0800	122,985	3								
4	LP Mortgage HUD Loan 2012		X	Refi of Building Debt	\$28,956.00	11/01/12	7,290,000	7,208,415	11/01/42	0.0254	119,240	4								
5												5								
Working Capital																				
6	GE Healthcare Finance		X	Working Capital	\$0.00	10/27/11	5,000,000	\$0.00	10/27/2014	Varies	6,904	6								
7	Rel Party Alloc - MRC		X	Working Capital	\$0.00	11/30/10	3,000,000	\$0.00	11/30/2015	Varies	892	7								
8												8								
9	TOTAL Facility Related				\$54,449.28		\$ 24,040,000	\$ 7,988,743			\$ 375,575	9								
B. Non-Facility Related*																				
10	Bonds - Prior Group Debt		X	Alloc of Group Debt/Former Si	\$0.00	07/08/99	1,243,913	\$0.00	Varied	Varied	28,233	10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related				\$0.00		\$ 1,243,913	\$ 0			\$ 28,233	14								
15	TOTALS (line 9+line14)						\$ 25,283,913	\$ 7,988,743			\$ 403,808	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 46,549 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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.				
1. Real Estate Tax accrual used on 2012 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 2013 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:	2008	_____	8	FOR BHF USE ONLY		
	2009	_____	9			
	2010	_____	10			
	2011	_____	11			
	2012	_____	12			
Note: This facility became exempt from Property Taxes starting on 1/1/1996.						
				13	FROM R. E. TAX STATEMENT FOR 2012 \$	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.

2012 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 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.	N/A - TAX EXEMPT		\$	\$
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$	\$

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

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

C. **Tax Bills**

Attach a copy of the original 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: 37,782 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:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>SNF / PED</u>	<u>217,364</u>	<u>1989</u>	<u>\$ 665,000</u>	<u>1</u>
2			<u>1997</u>	<u>19,428</u>	<u>2</u>
3	TOTALS	217,364		\$ 684,428	3

Facility Name & ID Number Walter Lawson Childrens Home

0035469

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	93		1989	1971	\$ 2,917,000	\$ 63,425	40	\$ 63,425		\$ 1,896,915	4
5	6			2008	3,659,316	91,483	40	91,483		480,285	5
6											6
7											7
8											8
	Improvement Type**										
9		ROOF REPAIRS		1989	1,625		5			1,625	9
10		CARRIER HEAT/AIR CONDITIO		1990	17,400		5			17,400	10
11		CARPET FOR EDUCATION OFFI		1990	936		3			936	11
12		BUILDING IMPROVEMENTS		1991	1,563		10			1,563	12
13		WATER HEATER IMPROVEMENT		1991	961		10			961	13
14		DOORFRAME MOLDING - INTS		1991	528		10			528	14
15		METAL DOOR/KITCHEN DOORS		1991	738		10			738	15
16		INSTALL VALVE - WATER LIN		1992	755		10			755	16
17		SHOWER RENOVATION WATER H		1992	1,749		10			1,749	17
18		HANDRAILS - INST'L PRODUC		1992	584		10			584	18
19		ROOFING - KNOSR & MEYERS		1992	2,258		10			2,258	19
20		SMOKE DAMPERS		1993	2,400		10			2,400	20
21		BLACKTOP DRIVEWAY		1993	10,130		10			10,130	21
22		INSTALL DUCT RUNS		1994	750		10			750	22
23		REMODEL LAUNDRY ROOM		1994	3,154		10			3,154	23
24		WEATHERSTRIPPING REPLACEM		1994	1,849		10			1,849	24
25		REMODEL LAUNDRY ROOM		1994	2,063		10			2,063	25
26		A/C ROOFTOP UNIT		1994	8,985		10			8,985	26
27		INSTALL SUMP PUMP & MANHO		1994	3,200		10			3,200	27
28		WATER BOOSTER SYS REPLACE		1995	6,941		10			6,941	28
29		CARPET FOR ALL OFFICES		1995	2,432		10			2,432	29
30		ANTI-SCALD VALVE		1995	696		10			696	30
31		ALARM ANSUL SYSTEM W/HOOD		1995	1,253		10			1,253	31
32		GARBAGE DISPOSAL		1995	1,067		10			1,067	32
33		REPLACE GUTTERS & DOWNSPO		1995	2,150		10			2,150	33
34		STRIP/SEAL NORTH PARKING		1995	3,382		10			3,382	34
35		ADDITIONAL PARKING SPACE		1995	2,375		10			2,375	35
36		INSTALL NEW WINDOWS		1995	2,588		10			2,588	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:

07/01/2012

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	GAZEBO BUILDING	1995	\$ 1,676	\$	10	\$	\$	\$ 1,676	37
38	TILE KITCHEN FLOOR	1996	5,187		10			5,187	38
39	BI-FOLD MIRROR DOORS	1996	699		10			699	39
40	CLEAR THERMAL TITE WINDOW	1996	730		10			730	40
41	REMODEL KITCHEN-CEILING T	1996	279		10			279	41
42	INSTALL WATER HEATER	1996	4,981		10			4,981	42
43	INSTALL HATCO WATER HEATE	1996	1,550		10			1,550	43
44	NEW ROOF ON WEST ENTRANCE	1996	1,150		10			1,150	44
45	INSTALL NEW MIXING VALVE	1996	2,960		10			2,960	45
46	SERVICE SINK	1996	644		10			644	46
47	VINYL REPLACEMENT WINDOWS	1996	1,725		10			1,725	47
48	INSTALL WATER HEATER	1997	6,014		10			6,014	48
49	SHOWER TROLLEY	1997	10,924		10			10,924	49
50	STONEBRIDGE TILE-BATHING	1997	666		10			666	50
51	DRAIN,LINES,VENT-SHOWER T	1997	1,340		10			1,340	51
52	INSTALL 175WATT FIXTURE,E	1997	1,427		10			1,427	52
53	REPLACED CONTROL BOARD,TE	1997	1,021		10			1,021	53
54	WATER CIRCULATION PUMP	1997	675		10			675	54
55	RE-ROOF NORTH WING,GRAVEL	1997	27,596		10			27,596	55
56	INSTALL A/C ROOF-TOP UNIT	1997	2,975		10			2,975	56
57	SECURITY SYSTEM	1997	2,362		10			2,362	57
58	HOPPER SERVICE SINK	1997	660		10			660	58
59	PARKING LOT	1997	9,898		10			9,898	59
60	FENCE ON BACK LOT	1997	5,680		10			5,680	60
61	INSTALL DIRT/SOD RE:PARKI	1997	1,075		10			1,075	61
62	GRADE/SOD AREA RE:NEW ADD	1997	520		10			520	62
63	EDUCATION WING PROJECT	1997	285,913	14,296	20	14,296		223,966	63
64	REPLACED BLOWER MOTOR ON	1997	620		10			620	64
65	POURED CONCRETE IN BOILER	1998	945		10			945	65
66	INSTALL EMERGENCY GENERAT	1998	85,329		10			85,329	66
67	CABINETS & COUNTERTOPS	1998	788		10			788	67
68	REPLACED MOTOR & WHEEL ON	1998	837		10			837	68
69	REPLACE HEAT EXCHANGER,BU	1998	1,228		10			1,228	69
70	TOTAL (lines 4 thru 69)		\$ 7,130,902	\$ 169,204		\$ 169,204	\$	\$ 2,869,838	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:

07/01/2012

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		\$ 7,130,902	\$ 169,204		\$ 169,204	\$	\$ 2,869,838	1
2	INSTALL RECEPTACLE,BOX,CI	1998	1,639		10			1,639	2
3	NEW ROOF OVER NORTH GARAG	1998	700		10			700	3
4	INSTALL THERMAL TITE WINDO	1998	570		10			570	4
5	BLACKTOP NEW PARKING,DRIV	1998	9,752		10			9,752	5
6	ALUMINUM SIDING;NEW GUTTE	1998	1,397		10			1,397	6
7	UNIT #11:REPLACE PARTS	1998	1,008		10			1,008	7
8	25 X 21 SERV SINK	1998	676		10			676	8
9	NEW ROOF TOP HVAC UNIT	1999	4,340		10			4,340	9
10	RE-TILE BATHTUB RM-FLOOR,	1999	2,080		10			2,080	10
11	TUB RM:DRAIN,VENT,WATER L	1999	1,780		10			1,780	11
12	HEAT EXCHANGER	1999	912		10			912	12
13	ROOFTOP UNIT - REPLACED M	1999	730		10			730	13
14	TEAR OFF AND REPLACE ROOF	1999	2,500	125	20	125		1,750	14
15	INSTALL NEW ROOF SHINGLES	1999	3,727	186	20	186		2,547	15
16	INSTALL "True" 2 door fre	1999	3,265	218	15	218		2,975	16
17	INSTALL NEW HEAT EXCHANGE	2000	730	49	15	49		657	17
18	EXTENSION OF SEWER SYSTEM	2000	1,804	120	15	120		1,624	18
19	INSTALL NEW 50 GAL WATER	2000	918	61	15	61		816	19
20	PARTIAL PMT-TELEPHONE SYS	2000	3,264		10			3,264	20
21	PARTIAL PMT-TELEPHONE SYS	2000	6,528		10			6,528	21
22	FINAL PMT-TELEPHONE SYSTE	2000	1,478		10			1,478	22
23	REPLACE NORTH FLAT ROOF	2000	1,147	57	20	57		755	23
24	REPLACE CONCRETE AT PAVIL	2000	2,700	180	15	180		2,310	24
25	INSTALL TWO RPZ BACKFLOW	2000	2,445	163	15	163		2,092	25
26	CEMENT WALK & LANDSCAPING	2000	900	60	15	60		765	26
27	SEAL AND STRIPE PARKING L	2000	1,600		10			1,600	27
28	FIRE SPRINKLER SYSTEM.	2001	37,774	1,511	25	1,511		18,887	28
29	LAUNDRY ROOM AIR INTAKE F	2001	623	25	25	25		305	29
30	SPRINKLER SYSTEM VALVE	2001	2,200	88	25	88		1,071	30
31	DURO-LAST ROOF SYSTEM.	2001	40,846	1,634	25	1,634		19,878	31
32	TROLLY SHOWER MATTRESS	2001	900		10			900	32
33	NEW DOOR-DIRECTOR'S OFFIC	2001	2,085	139	15	139		1,656	33
34	TOTAL (lines 1 thru 33)		\$ 7,273,922	\$ 173,820		\$ 173,820	\$	\$ 2,967,282	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:

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Ending:

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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		\$ 7,273,922	\$ 173,820		\$ 173,820	\$	\$ 2,967,282	1
2	DONATION OF CORNICE	2001	859	57	15	57		678	2
3	DONATION OF NURSE'S STATI	2001	6,594	440	15	440		5,165	3
4	DONATION OF FOYER CARPET	2001	2,341		10			2,341	4
5	BOOSTER PUMP	2001	4,837	322	15	322		3,735	5
6	INTERNET SET-UP-WIRING, C	2002	2,341	156	15	156		1,782	6
7	INSTALLED STEEL DOOR/FRAM	2002	1,485	99	15	99		1,073	7
8	NEW HEAT EXCHANGER,INDUCE	2002	2,818	188	15	188		2,035	8
9	GUTTERS AND DOWNSPOUTS	2002	900	15	10	15		900	9
10	INTERNAL PARTS TEMPERING	2002	1,356	34	10	34		1,356	10
11	CLASSROOM TILE	2002	500	17	10	17		500	11
12	HEAT EXCHANGER & CARRIER	2003	1,105	74	15	74		774	12
13	REMODELING PROJECT	2003	3,541	325	10	325		3,541	13
14	REMODELING PROJECT	2003	702	64	10	64		702	14
15	4 Speed Bumps & 16 Curbs Parking Lot	2003	639	64	10	64		639	15
16	Heat exchanger,flame retainer,heatcover,brack	2004	1,423	142	10	142		1,340	16
17	Replace Booster Tank	2004	695		7			695	17
18	2 F2900 Controllers and Resin	2004	5,880		7			5,880	18
19	New flooring in 2 rooms	2004	2,576		7			2,576	19
20	wall repairs	2004	720		7			720	20
21	therapy room/spa	2004	198,856	7,954	25	7,954		68,274	21
22	replace heater mixing valves	2005	1,941		7			1,941	22
23	16 cartons VCT/brown base in break room	2005	850	57	15	57		468	23
24	remove and replace compressor	2005	1,265	127	10	127		980	24
25	Water heater (75 gallon)	2006	6,376	638	10	638		4,463	25
26	HVAC unit for B wing	2006	7,600	760	10	760		4,940	26
27	Heat exchanger for unit in lounge	2006	1,172	117	10	117		761	27
28	Blower motor for a/c unit	2007	838	56	15	56		307	28
29	Repl bearings & drive shaft in kitchen exhaus	2008	992	99	10	99		521	29
30	Rooftop hvac unit	2008	3,973	397	10	397		2,053	30
31	Control board for Carrier unit in NW wing	2008	870	87	10	87		449	31
32	Cubicle curtain track	2008	864	86	10	86		439	32
33	Blower assembly in Heil rooftop unit	2008	938	94	10	94		469	33
34	TOTAL (lines 1 thru 33)		\$ 7,541,769	\$ 186,288		\$ 186,288	\$	\$ 3,089,779	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:

07/01/2012

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 12C, Carried Forward		\$ 7,541,769	\$ 186,288		\$ 186,288	\$	\$ 3,089,779	1
2	Speakers for paging system (15)	2008	1,500	150	10	150		750	2
3	Pull cord corridor lights (5)	2008	674	67	10	67		331	3
4	Drywell	2008	12,588	629	20	629		2,937	4
5	Heat exchanger replaced	2008	1,230	82	15	82		376	5
6	Shower kit	2009	685	69	10	69		303	6
7	Door for oxygen storage room	2009	1,450	97	15	97		403	7
8	Panic bar on entrance doors	2009	954	95	10	95		358	8
9	Sprinkler at entry	2009	580	58	10	58		208	9
10	Shower handle w/hose	2009	1,496	150	10	150		536	10
11	Induct air purifiers (12)	2009	3,912	391	10	391		1,402	11
12	Induct air purifiers (4)	2010	1,270	127	10	127		434	12
13	Ceiling outlets & raise bedroom outlets	2010	1,359	91	15	91		310	13
14	Acctuator	2010	564	56	10	56		193	14
15	Hot water circulating pump	2010	845	84	10	84		282	15
16	Corner guards & door frame protectors	2010	532	53	10	53		173	16
17	Hard-wired smoke detectors (27)	2010	2,052	137	15	137		422	17
18	A.O. Smith water heater	2010	7,019	702	10	702		1,989	18
19	Sentronic door closers (2) for old bldg	2011	3,025	303	10	303		605	19
20	Sprinkler heads (13)	2011	624	62	10	62		125	20
21	C-wing Bathing Rm-Re-Tile Floor, Walls	2011	10,848	723	15	723		1,085	21
22	Ceiling for C wing bathing area	2011	1,145	76	15	76		115	22
23	Electric receptacles & lighting ballasts	2012	1,305	131	10	131		196	23
24	Rpl roof and ceiling in maintenance shed	2012	5,450	545	10	545		772	24
25	Kit & DR-Floors, Ceiling grid/tiles, exhaust hoods, cabinets	2012	19,090	1,273	15	1,273		1,697	25
26	West side siding, maint. shop drywall	2012	4,929	493	10	493		575	26
27	Concrete gazebo floor & walks	2012	10,121	1,012	10	1,012		1,181	27
28	20Amp circuits for breakroom	2012	632	63	10	63		68	28
29	Purch & Install Ext Lights, Interior Receptacles, exit lights	2012	3,304	303	10	303		303	29
30	Purch & Install 2 Roof-top A/C units	2012	12,680	740	10	740		740	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,653,631	\$ 195,050		\$ 195,050	\$	\$ 3,108,644	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	\$ 190,415	\$ 34,869	\$ 34,869	\$	3-10	\$ 109,961	71
72	Current Year Purchases	30,308	4,522	4,522		3-7	4,522	72
73	Fully Depreciated Assets	698,018	3,848	3,848		3-10	698,018	73
74	Depr Exp - Rel Pty Alloc Sch VIII		7,172	7,172		3-10		74
75	TOTALS	\$ 918,741	\$ 50,411	\$ 50,411	\$		\$ 812,501	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transportation	2012 Ford E250 Van w/ Lift	2012	\$ 40,670	\$ 8,134	\$ 8,134	\$	5	\$ 8,812	76
77										77
78										78
79										79
80	TOTALS			\$ 40,670	\$ 8,134	\$ 8,134	\$		\$ 8,812	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)	\$ 9,297,470	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 253,595	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 253,595	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)	\$ 3,929,957	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	Vehicles in Excess of One Allowed	\$ 55,690	\$ 1,531	\$ 55,690	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 55,690	\$ 1,531	\$ 55,690	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: 07/01/2012

Ending: 06/30/2013

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Not Applicable - Facility Leased from 100% Commonly-owned Related Party (See Sch VII)

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Corp Grp Office Allocation		N/A	1/1/2011	11,597	10	10	6
7	TOTAL				\$ 11,597			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: \$ 11,180 Description: Postage Meter (\$741), Various patient care-related short-term equipment rentals (\$10,439)

(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: 07/01/2012 Ending: 06/30/2013
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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" 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><u>Training, if required, obtained through other means.</u></p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		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	hrs		568	40,600		568	40,600	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	10a	2044 hrs	73,139				2,044	73,139	4	
5	Physician Care		visits							5	
6	Dental Care	39	visits		90	5,622		90	5,622	6	
7	Work Related Program		hrs							7	
8	Habilitation		hrs							8	
9	Pharmacy	39	# of prescripts		1,019	1,290	9,263	1,019	10,553	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify):									12	
13	Other (specify):									13	
14	TOTAL			\$ 73,139	1,677	\$ 47,512	\$ 9,263	3,721	\$ 129,914	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# 0035469Report Period Beginning: 07/01/2012Ending: 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	\$ 562	\$ 9,474	1
2	Cash-Patient Deposits	89,447	89,447	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>16,019</u>)	3,163,797	3,163,797	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	26,057	76,205	6
7	Other Prepaid Expenses	5,056	5,056	7
8	Accounts Receivable (owners or related parties)	1,834,455	1,912,196	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,119,374	\$ 5,256,175	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		684,428	13
14	Buildings, at Historical Cost		7,653,632	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,015,100	16
17	Accumulated Depreciation (book methods)		(3,985,647)	17
18	Deferred Charges		499,700	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): <u>Goodwill</u>	261,131	261,131	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 261,131	\$ 6,128,344	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,380,505	\$ 11,384,519	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 181,341	\$ 181,341	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	89,447	89,447	28
29	Short-Term Notes Payable	252,623	418,930	29
30	Accrued Salaries Payable	416,522	416,522	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,000	14,000	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	3,816	19,074	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Due to Group/Intercompany</u>	77,741	162,622	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,035,490	\$ 1,301,936	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	527,705	527,705	39
40	Mortgage Payable		7,042,108	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)	\$ 527,705	\$ 7,569,813	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,563,195	\$ 8,871,749	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,817,310	\$ 2,512,770	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,380,505	\$ 11,384,519	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,352,773	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,352,773	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	165,655	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)	\$ 165,655	17
B. Transfers (Itemize):			
18	Net Equity in Fixed Assets & Debt recognized upon	1,298,882	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)	\$ 1,298,882	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,817,310	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	\$ 6,616,589	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,616,589	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education	1,475,822	9
10	Other Government Grants	64,808	10
11	CNA Training Reimbursements		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)	\$ 1,540,630	23
D. Non-Operating Revenue			
24	Contributions	68,896	24
25	Interest and Other Investment Income***	1,794	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 70,690	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Day Training (702,859), Misc Income (211)	703,070	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 703,070	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,930,979	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	696,606	31
32	Health Care	3,467,180	32
33	General Administration	1,961,960	33
B. Capital Expense			
34	Ownership	1,074,343	34
C. Ancillary Expense			
35	Special Cost Centers	1,154,491	35
36	Provider Participation Fee	410,744	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,765,324	40
41	Income before Income Taxes (line 30 minus line 40)**	165,655	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 165,655	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 6,616,589	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,616,589	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:

07/01/2012

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	3,785	4,098	\$ 186,437	\$ 45.49	1
2	Assistant Director of Nursing					2
3	Registered Nurses	19,981	21,802	639,452	29.33	3
4	Licensed Practical Nurses	19,531	21,809	640,311	29.36	4
5	CNAs & Orderlies	109,312	118,504	1,391,347	11.74	5
6	CNA Trainees					6
7	Licensed Therapist	1,898	2,044	73,139	35.78	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,919	2,162	33,676	15.58	9
10	Activity Assistants	4,058	4,312	38,067	8.83	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	359	379	7,013	18.50	13
14	Head Cook	8,707	9,502	111,793	11.77	14
15	Cook Helpers/Assistants	1,337	1,435	12,792	8.91	15
16	Dishwashers					16
17	Maintenance Workers	3,717	3,974	60,281	15.17	17
18	Housekeepers	13,234	14,536	190,473	13.10	18
19	Laundry	8,631	9,326	91,044	9.76	19
20	Administrator	1,642	2,043	153,441	75.11	20
21	Assistant Administrator	1,887	2,146	86,689	40.40	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,882	4,273	83,907	19.64	24
25	Vocational Instruction	18,363	19,648	288,353	14.68	25
26	Academic Instruction	35,826	38,692	695,717	17.98	26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	3,754	4,190	72,064	17.20	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	261,823	284,875	\$ 4,855,996 *	\$ 17.05	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	969	\$ 27,085	1, 3	35
36	Medical Director	N/A	12,750	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant	821	18,878	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)	1,790	\$ 58,713		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

Walter Lawson Children's Home
 Schedule XIX Supplemental Schedule
 Travel & Seminar In-State detail:

DESCRIPTION	Amount	SCH V LINE.COL
<u>1 In-State Travel Detail</u>		
8/8/2012 Jan Primuth, DoN, care-related in-state travel	692	24.3
5/10/2012 Theo Brandel, Exec Director, care-related in-state travel	260	24.3
8/20/2012 Donna Ploum, Bus Office Mgr, care-related in-state travel	28	24.3
9/10/2012 Jan Primuth, DoN, care-related in-state travel	88	24.3
11/5/2012 Katie Johnson, Dietary, care-related in-state travel	70	24.3
11/12/2012 Jan Primuth, DoN, care-related in-state travel	143	24.3
11/12/2012 Theo Brandel, Exec Director, care-related in-state travel	163	24.3
11/30/2012 Donna Ploum, Bus Office Mgr, care-related in-state travel	23	24.3
4/29/2013 Theo Brandel, Exec Director, care-related in-state travel	1,684	24.3
4/29/2013 Jan Primuth, DoN, care-related in-state travel	241	24.3
4/29/2013 Melissa Thornbloom, Asst Exec Dir, care-related in-state travel	1,032	24.3
5/5/2013 Katie Johnson, Dietary, care-related in-state travel	37	24.3
5/5/2013 Melissa Thornbloom, Asst Exec Dir, care-related in-state travel	200	24.3
5/14/2013 Theo Brandel, Exec Director, care-related in-state travel	109	24.3
5/14/2013 Donna Ploum, Bus Office Mgr, care-related in-state travel	26	24.3
5/14/2013 Theo Brandel, Exec Director, care-related in-state travel	40	24.3
6/18/2013 Melissa Thornbloom, Asst Exec Dir, care-related in-state travel	481	24.3
6/30/2013 Jan Primuth, DoN, care-related in-state travel	385	24.3
6/30/2013 Theo Brandel, Exec Director, care-related in-state travel	40	24.3
Various Corporate/Group travel allocation of operations personnel	1,543	24.3
	<u>7,285</u>	

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	None.	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
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14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Walter Lawson Childrens Home# 0035469Report 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, \$3,140 Net after Sch VI Adjustment
- (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. \$ 52,389 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 No 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. \$ 410,744
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. \$ _____ Has any meal income been offset against related costs? _____ Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? Yes
If YES, attach a complete explanation. Alloc of Home Office personnel travel
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 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.