

VIII. ALLOCATION OF INDIRECT COSTS (continued):

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

Name of Related Organization: **Medical Rehabilitation Center, LLC (dba Therapeutic Living Center)**
 Street Address: **1001 New Road, Suite 200**
 City / State / Zip Code: **London, MD 20701**
 Phone Number: **301-271-9177**
 Fax Number: **301-271-9188**

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

Water/Laundry Children's Home	222,000
Swain Special Care Center	222,000
Exceptional Care & Training Center	222,000
Compassionate Living of Delaware	222,000
Rehabilitative Services HealthCare	222,000
Veritas Manor Children's Home	222,000
Rehabilitative Health Services	222,000
Claremont Center	222,000
Charmelle Village	222,000
Harbor Healthcare	222,000
Pathways Nursing	222,000
Charmelle Care Center	222,000
Island Center	222,000
Colonial Center	222,000
Antennae Center	222,000

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

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

For Branch facilities, the amounts must also be adjusted to remove a portion of the gross expense relating to OT and EDU programs. The remaining gross amount attributable to the DWP is then reduced by the percentage by which the gross origin fee expense for LLC would be reduced to actual costs per this allocation. See below for 1, detail.

Facility	Operating Costs FYE 07/01/15	Facility G/L Mgmt FYE 07/01/15	Percent Allow	Actual Costs
Swain Special Care Center	6,402,000	479,800	6.72%	355,370 net reserves
Exceptional Care Training Center	6,402,000	479,800	6.72%	355,370 net reserves
Total LLC	6,402,000	479,800	6.72%	355,370
Swain Special Care Center	6,402,000	325,300	3.66%	192,807
Colonial Care Center	6,402,000	325,300	3.66%	192,807
Antennae Care Center	6,402,000	325,300	3.66%	192,807
Exceptional Care & Training	6,402,000	325,300	3.66%	192,807
Subtotal All Swain Facilities	23,610,000	1,301,000	5.52%	579,228
Swain Special Care Center	6,402,000	180,000	2.81%	148,311 net reserves
Colonial Care Center	6,402,000	180,000	2.81%	148,311 net reserves
Antennae Care Center	6,402,000	180,000	2.81%	148,311 net reserves
Exceptional Care & Training	6,402,000	180,000	2.81%	148,311 net reserves
Subtotal All Antennae Facilities	25,610,000	720,000	2.81%	593,944
Swain Special Care Center	6,402,000	180,000	2.81%	148,311
Colonial Care Center	6,402,000	180,000	2.81%	148,311
Antennae Care Center	6,402,000	180,000	2.81%	148,311
Exceptional Care & Training Center	6,402,000	180,000	2.81%	148,311
Subtotal All Swain Facilities	25,610,000	720,000	2.81%	593,944
Swain Special Care Center	6,402,000	180,000	2.81%	148,311
Colonial Care Center	6,402,000	180,000	2.81%	148,311
Antennae Care Center	6,402,000	180,000	2.81%	148,311
Exceptional Care & Training Center	6,402,000	180,000	2.81%	148,311
Subtotal All Swain Facilities	25,610,000	720,000	2.81%	593,944
Swain Special Care Center	6,402,000	180,000	2.81%	148,311
Colonial Care Center	6,402,000	180,000	2.81%	148,311
Antennae Care Center	6,402,000	180,000	2.81%	148,311
Exceptional Care & Training Center	6,402,000	180,000	2.81%	148,311
Subtotal All Swain Facilities	25,610,000	720,000	2.81%	593,944
Total LLC Facilities under Mgmt	128,007,000	10,000,000	7.81%	4,994,000

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

VIII. ALLOCATION OF INDIRECT COSTS (continued):

Facility	Gross G/L per Facility Mgmt Expense	DWP operating programs per Supplemental AGC				% of Total by Program
		DWP	OTU	OT	DWP	
Exceptional Care Training Center	202,710	101,355	50,677	50,677	25%	12%
Swain Special Care Center	552,210	276,105	138,052	138,052	80%	2%
Water/Laundry	491,000	245,500	122,750	122,750	80%	2%

Facility	Remaining Amount in Adjusted DWP amt	Allocation to DWP	Allocation to OTU	Allocation to OT	Allocation to DWP
Exceptional Care Training Center	323,370	161,685	161,685	161,685	161,685
Swain Special Care Center	478,000	239,000	239,000	239,000	239,000
Water/Laundry	427,000	213,500	213,500	213,500	213,500

Facility	Ratio of Allowable Costs to Unbudgeted G/L Management Fee per Facility Allocation above
Exceptional Care Training Center	95%
Swain Special Care Center	97%
Water/Laundry	97%

Facility	Calculate remaining allowable related party management fee (100%)	Allocation to DWP	Allocation to OTU	Allocation to OT	Allocation to DWP
Exceptional Care Training Center	180,779	90,389	90,389	90,389	90,389
Swain Special Care Center	280,875	140,437	140,437	140,437	140,437
Water/Laundry	240,800	120,400	120,400	120,400	120,400

Facility	Check: Net adjustment/expense by reducing remaining G/L amt to allowable net party construction expenses below
Exceptional Care Training Center	180,779
Swain Special Care Center	180,125
Water/Laundry	180,180

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

Exceptional Care Training Center	Percentage of grouped CR Line to total exp	Amount to CR Line
Utilities	0.01%	1,624
Maintenance	0.07%	12,800
Administration	62.48%	114,752
Professional Services	0.03%	11,011
Drug, Fees, Subscriptions	0.44%	7,817
Child & General Office	2.84%	5,002
Employee Benefits & Payroll Taxes	10.33%	18,383
Inservice Training & Education	0.27%	481
Talent & Seminar	0.01%	17,180
Other Admin Staff Transportation	0.00%	27
Insurance	1.80%	3,077
Depreciation	0.41%	720
Interest	0.00%	0
Rent - Facility & Grounds	3.12%	5,546
Rent - Equipment	0.00%	0
Total	100.00%	180,779

Swain Special Care Center	Percentage of grouped CR Line to total exp	Amount to CR Line
Utilities	0.01%	2,024
Maintenance	0.07%	12,800
Administration	62.48%	184,003
Professional Services	0.03%	18,117
Drug, Fees, Subscriptions	0.44%	1,285
Child & General Office	2.84%	5,002
Employee Benefits & Payroll Taxes	10.33%	21,283
Inservice Training & Education	0.27%	720
Talent & Seminar	0.01%	27,500
Other Admin Staff Transportation	0.00%	27
Insurance	1.80%	3,077
Depreciation	0.41%	720
Interest	0.00%	0
Rent - Facility & Grounds	3.12%	6,051
Rent - Equipment	0.00%	0
Total	100.00%	280,875

Water/Laundry Children's Home	Percentage of grouped CR Line to total exp	Amount to CR Line
Utilities	0.01%	2,420
Maintenance	0.07%	12,800
Administration	62.48%	152,800
Professional Services	0.03%	11,011
Drug, Fees, Subscriptions	0.44%	1,000
Child & General Office	2.84%	4,000
Employee Benefits & Payroll Taxes	10.33%	25,000
Inservice Training & Education	0.27%	604
Talent & Seminar	0.01%	22,000
Other Admin Staff Transportation	0.00%	27
Insurance	1.80%	2,000
Depreciation	0.41%	3,000
Interest	0.00%	0
Rent - Facility & Grounds	3.12%	7,500
Rent - Equipment	0.00%	0
Total	100.00%	240,800

Facility Name & ID Number

Swann Special Care Center

0035485

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	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	LP Mortgage HUD Loan		X	Facility Purchase Financing	\$33,276.00	11/1/12	\$ 8,377,500	\$ 7,695,535	11/1/42	0.0254	\$ 197,818	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6	GE Healthcare Finance		X	Working Capital		06/24/14	5,750,000		10/27/19	Variable		6						
7												7						
8												8						
9	TOTAL Facility Related				\$33,276.00		\$ 14,127,500	\$ 7,695,535			\$ 197,818	9						
B. Non-Facility Related*																		
10												10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$	14						
15	TOTALS (line 9+line14)						\$ 14,127,500	\$ 7,695,535			\$ 197,818	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 38,937 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 2015 report.

\$ **1**

2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)

\$ **2**

3. Under or (over) accrual (line 2 minus line 1).

\$ **3**

4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)

\$ **4**

5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C.

(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)

\$ **5**

6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.

TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)

\$ **6**

7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.

\$ **7**

Real Estate Tax History:

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

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

FOR BHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2015	\$ <u> </u>	13
14	PLUS APPEAL COST FROM LINE 5	\$ <u> </u>	14
15	LESS REFUND FROM LINE 6	\$ <u> </u>	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$ <u> </u>	16

NOTES:

- Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.**
- 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.**

Facility Name & ID Number Swann Special Care Center

0035485 Report Period Beginning:

07/01/2015 Ending:

06/30/2016

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 25,257 B. General Construction Type: Exterior Block & 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).

Swann School Education Program, operated onsite; cost removal adjustments & allocation to remove associated costs shown on SCH V and further explanation on Pg 11.2

Swann Developmental Day Training Program, operated offsite; cost removal adjustments & allocation to remove associated costs shown on SCH V and further explanation on Pg 11.2

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.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and an unlabeled column. Row 1: SNF / PED, 89,603, 1989, \$ 538,000, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 89,603, (blank), \$ 538,000, 3.

Swann Special Care Center

Schedule X Supplemental Schedule

Item 14 - Allocation of non-long term care costs

(E) Swann Special Care Center operates Education and Developmental Day Training programs in dedicated spaces offsite from the skilled nursing facility. All costs specifically attributable to these programs in dedicated GL accounts, including wages/salaries, supplies, rent and occupancy costs, have been grouped in line 39 of Schedule V, "Ancillary Service Centers", and are removed via adjustment on Schedule VI, Line 3. In addition, a portion of all other cost centers and expense items which provide benefits and support to the Education and Day Training programs are removed via adjustment on Schedule VI, Line 29. The following allocation methodology is utilized:

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

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

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	87	1989	1978	\$ 2,592,000	\$ 56,275	10-40	\$ 56,275		\$ 1,855,735
5	9		1993	N/A					
6	8		1996	N/A					
7	8		2000	N/A					
8	11		2004	N/A					
Improvement Type**									
9	Drain Tile Installation		10/23/2013	11,896.63	1,189.66	10	1,190		3,172.43
10	Security System for Front Do		3/5/2014	3,547.00	354.70	10	355		827.63
11	Mop Room Renovation		4/14/2014	3,520.00	352.00	10	352		792.00
12	Mop Room Renovation		4/15/2014	4,635.75	463.58	10	464		1,043.05
13	TheraPure Tub		8/26/2014	12,038.12	1,203.81	10	1,204		2,206.99
14	Whirlpool Room Flooring		8/27/2014	4,300.00	430.00	10	430		788.33
15	Team 8 Shower Room Flooring		2/17/2015	7,600.00	760.00	10	760		1,013.33
16	HVAC unit		6/1/2016	5,755.00	47.96	10	48		47.96
17	MATERIALS FOR LEASEHOLD I		2/1/1995	7,858.06	-	3			7,858.06
18	CONSTRUCT SHELIVING,BEDS,S		12/18/1996	2,964.00	-	3			2,964.00
19	BALANCE-INSTALL ALARM SYS		6/29/2000	2,730.00	-	5			2,730.00
20	INSTALL CLINICAL SINK.		7/18/2000	3,030.00	-	5			3,030.00
21	REPLACE DOORS		1/2/2002	3,000.00	-	5			3,000.00
22	SECURITY SYSTEM		2/21/2002	3,165.00	-	5			3,165.00
23	INSTALL TWO SINKS		5/13/2002	3,561.00	-	5			3,561.00
24	INSTALLED NEW PHONE SYS.S		10/15/2002	2,735.00	-	5			2,735.00
25	FIRE DOORS		7/16/1990	2,751.00	-	10			2,751.00
26	STORM WINDOW		6/17/1991	4,224.50	-	10			4,224.50
27	FIRE DOORS		6/20/1991	3,675.00	-	10			3,675.00
28	SPRINKLER/EXIT DEVICES OD		1/30/1992	3,162.00	-	10			3,162.00
29	ROOFING		12/4/1992	3,900.00	-	10			3,900.00
30	SPRINKLER SYSTEM		3/30/1993	14,460.00	-	10			14,460.00
31	WALL COVERING		5/20/1993	3,190.36	-	10			3,190.36
32	WALL PAPERING		6/28/1993	3,000.00	-	10			3,000.00
33	CARPET AND RUBBER BASE		7/23/1993	2,848.00	-	10			2,848.00
34	FIRE DOORS, CLOSETS, TILE		11/1/1993	5,225.00	-	10			5,225.00
35	HOODS, FANS, ANSUL SYSTEM		3/14/1995	2,500.00	-	10			2,500.00
36	WORK FOR EXHAUST FAN & HO		4/6/1995	3,995.00	-	10			3,995.00

*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 Swann Special Care Center

0035485

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

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

1	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	REPLACE WATER HEATER	6/15/1995	\$ 3,750.00	\$ -	10			\$ 3,750.00	37
38	WALK-IN COOLER	10/24/1995	3,333.55	-	10			3,333.55	38
39	REPLACE 2 ROOFTOP HVAC UN	12/7/1998	17,650.00	-	10			17,650.00	39
40	REMOVE/RPLCE HOT WATER HE	5/25/1999	3,000.00	-	10			3,000.00	40
41	REPLACE RELAY ON GENERATO	10/5/1999	2,782.29	-	10			2,782.29	41
42	INSTALL DOORS AT KENWOOD	7/18/2000	4,028.41	0.01	15	0		4,028.41	42
43	REPLACE GATE VALVE/INSTAL	9/8/2000	6,005.22	66.78	15	67		6,005.22	43
44	NEW FLOOR DRAINS IN SHOWE	1/24/2001	3,180.00	105.90	15	106		3,180.00	44
45	INSTALL SHOWER DRAINS	7/16/2001	10,500.00	525.00	20	525		7,875.00	45
46	INTERNET SET-UP-WIRING, C	2/21/2002	6,140.86	409.39	15	409		5,902.11	46
47	CARPET AND INSTALLATION	7/16/2002	2,954.00	-	10			2,954.00	47
48	INSTALL A/C ROOFTOP UNIT	8/26/2002	8,237.31	549.15	15	549		7,642.31	48
49	HEIGHT ADJ.SUPINE TUB	12/16/2002	8,469.14	-	10			8,469.14	49
50	CENTRAL HEAT/AIR ROOFTOP	1/22/2003	5,180.00	345.33	15	345		4,661.97	50
51	ELECTRIC WATER HEATER	3/17/2003	5,600.00	-	10			5,600.00	51
52	Rooftop unit installed; heat	7/31/2003	10,910.00	727.33	15	727		9,394.68	52
53	roofing project-Wing 1,2,4 (6/8/2005	66,485.00	4,432.33	15	4,432		49,124.99	53
54	Re-tile shower room	4/27/2006	10,714.00	714.27	15	714		7,261.74	54
55	Deposit for duro last roof	7/13/2006	10,000.00	666.67	15	667		6,666.70	55
56	Duro last roof - payment #2	7/13/2006	4,383.92	292.26	15	292		2,922.60	56
57	100 amp sub panel	9/25/2006	2,649.59	176.64	15	177		1,722.24	57
58	Re-tile shower room #10	9/27/2006	11,642.00	776.13	15	776		7,567.27	58
59	Re-tile shower room #3	12/15/2006	11,642.00	776.13	15	776		7,437.91	59
60	Re-tile shower room #4	12/28/2006	11,642.00	776.13	15	776		7,373.24	60
61	Replace walls in dishwasher	12/5/2006	7,477.26	498.48	15	498		4,777.10	61
62	Re-tile shower room #s 5,6,7	3/15/2007	12,746.00	849.73	15	850		7,930.81	62
63	Re-tile team 6 bathroom	8/29/2007	7,560.92	504.06	15	504		4,452.53	63
64	Rpl motors on roof exhaust f	8/7/2007	2,667.17	266.72	10	267		2,378.25	64
65	Upgrade lighting system in e	8/21/2007	6,501.38	433.43	15	433		3,828.63	65
66	Wire breakroom & outlets for	12/4/2007	2,574.32	171.62	15	172		1,473.07	66
67	Replace 2 doors in laundry a	2/29/2008	4,187.00	279.13	15	279		2,326.08	67
68	Remodel conf room (cabinets,	7/10/2008	2,536.02	253.60	10	254		2,028.80	68
69	Addtnl outlets (4 ea.) in ro	12/4/2008	7,625.00	508.33	15	508		3,854.84	69
70	TOTAL (lines 4 thru 69)		\$ 3,012,021	\$ 76,181		\$ 76,181	\$	\$ 2,166,956	70

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

Facility Name & ID Number Swann Special Care Center

0035485

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

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

1	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	\$ 3,012,021	\$ 76,181		\$ 76,181	\$	\$ 2,166,956	1	
2	Compressor for a/c unit	9/11/2009	2,830.00	283.00	10	283		1,933.83	2
3	Induct air purifiers (8) and	12/14/2009	3,637.79	363.78	10	364		2,394.88	3
4	Outlets (24) in resident roo	10/9/2010	12,618.04	841.20	15	841		4,836.90	4
5	Outlets in rooms 3b/1b/5a/6a	12/16/2010	8,280.00	552.00	15	552		3,036.00	5
6	Outlets in rooms 7a/7b/13/14	1/24/2011	13,800.00	920.00	15	920		4,983.33	6
7	Compressor & blower wheel	6/28/2011	2,575.00	257.50	10	258		1,287.50	7
8	Sprinklers for ext eaves on	9/20/2011	4,275.00	427.50	10	428		2,030.63	8
9	Tile floor & walls of bathro	11/29/2011	19,853.80	1,323.59	15	1,324		6,066.45	9
10	Heat exchanger	12/12/2011	4,035.00	403.50	10	404		1,849.38	10
11	Heat exchanger	3/16/2012	6,570.00	657.00	10	657		2,792.25	11
12	Network drops (32) for Paige	12/13/2011	2,550.00	255.00	10	255		1,168.75	12
13	Renovate shower rooms #2/14/	4/23/2012	19,500.00	1,300.00	15	1,300		5,416.67	13
14	Flooring for shower room	10/18/2012	6,000.00	600.00	10	600		2,200.00	14
15	Weatherization project	7/1/2012	3,099.00	309.90	10	310		1,239.60	15
16	Exterior painting & waterpro	10/26/2012	9,752.00	650.13	15	650		2,383.81	16
17	Emergency generator	2/28/2013	63,610.00	4,240.67	15	4,241		14,135.57	17
18	IDPH Electrical Work(Project	5/1/2013	32,000.00	2,133.33	15	2,133		6,755.55	18
19	New Flooring Installed	5/1/2013	6,132.50	408.83	15	409		1,294.63	19
20	New Flooring Installed - 3rd	5/13/2013	6,000.00	400.00	15	400		1,266.67	20
21	IDPH Electrical Work(Project	6/25/2013	17,855.00	1,190.33	15	1,190		3,570.99	21
22	RESURFACE PARKING LOT	11/1/1993	19,115.00	-	10			19,115.00	22
23	REPLACE UNDERGROUND FUEL	11/11/1998	9,223.00	461.15	20	461		8,147.03	23
24	RE-SEAL AND RE-STRIPE PAR	7/1/2002	2,810.00	-	10			2,810.00	24
25	Install draining system in c	2/2/2004	9,267.57	-	7			9,267.57	25
26	Parking lot/dumpster pad rep	10/20/2006	8,073.00	807.30	10	807		7,803.90	26
27	Fence/dumpster enclosure	12/16/2006	2,750.00	275.00	10	275		2,612.50	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 3,308,232	\$ 95,242		\$ 95,242	\$	\$ 2,287,356	34	

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

Facility Name & ID Number Swann Special Care Center

0035485

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 148,921	\$ 26,970	\$ 26,970	\$	3-10	\$ 98,397	71
72	Current Year Purchases	31,488	1,874	1,874		5-7	1,874	72
73	Fully Depreciated Assets	812,615	3,584	3,584		3-10	812,615	73
74	Depr Exp (Net Allowable) - Rel Pty Alloc Sch VIII		4,085	4,085				74
75	TOTALS	\$ 993,024	\$ 36,513	\$ 36,513	\$		\$ 912,886	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				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,839,256	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 131,755	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 131,755	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)	\$ 3,200,242	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Transportation Equip Not Allowed	\$ 186,242	\$ 11,268	\$ 179,032	86
87	Assets below IL Capital Threshold	593,991	31,180	490,677	87
88	Assets Disallowed by DHS Cap Review	1,156,556	30,906	909,090	88
89					89
90					90
91	TOTALS	\$ 1,936,789	\$ 73,354	\$ 1,578,799	91

G. Construction-in-Progress

	Description	Cost	
92	Facility Addition	\$ 371,583	92
93	Shower room plumbing	1,105	93
94	Tank removal	7,750	94
95		\$ 380,438	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 Swann Special Care Center

0035485

Report Period Beginning: 07/01/2015

Ending: 06/30/2016

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	<u>Corp Group Office Allocation</u>		<u>N/A</u>	<u>12/1/2011</u>	<u>9,051</u>	<u>10</u>	<u>10</u>	5
6								6
7	TOTAL				\$ 9,051			7

10. Effective dates of current rental agreement:

Beginning 12/1/2011

Ending 12/1/2021

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

Fiscal Year Ending Annual Rent

12.	<u>6/30/2017</u>	\$ <u>Corp Alloc Amt</u>
13.	<u>6/30/2018</u>	\$ <u>Corp Alloc Amt</u>
14.	<u>6/30/2019</u>	\$ <u>Corp Alloc Amt</u>

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: \$ 15,611 Description: Copy/Scanners: \$5,129; Postage Meter: \$2,072; Short Term Medical Equip: \$7,891; Corp Alloc: \$519

(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.

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

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	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a.3	hrs	\$	1,338	\$ 64,765	\$ 2,848	1,338	\$ 67,613	1
2	Licensed Speech and Language Development Therapist	10a.3	hrs		1,023	73,297		1,023	73,297	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a.3	hrs		125	6,234	444	125	6,678	4
5	Physician Care	39.3	visits			9,600			9,600	5
6	Dental Care	39.3	visits		161	6,420		161	6,420	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.3	# of prescripts		96	6,256		96	6,256	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)	39.3	hrs		43	4,300		43	4,300	10
11	Academic Education		hrs							11
12	Other (specify): <u>Respiratory Therapy</u>				59	1,778	556	59	2,333	12
13	Other (specify): <u>Note: Line 5 Physician Care is flat fee Neurologist evals</u>									13
14	TOTAL			\$	2,845	\$ 172,649	\$ 3,848	2,845	\$ 176,497	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 06/30/2016

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 500	\$ 1,100	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 59,068)	1,774,231	1,774,231	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(24,762)	6,104	6
7	Other Prepaid Expenses	22,251	22,251	7
8	Accounts Receivable (owners or related parties)	4,859,234	4,859,234	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,631,454	\$ 6,662,920	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		538,000	13
14	Buildings, at Historical Cost		4,616,463	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,621,582	16
17	Accumulated Depreciation (book methods)		(4,779,040)	17
18	Deferred Charges		194,656	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		224,088	21
22	Other Long-Term Assets (spe CIP)		380,438	22
23	Other(specify): <u>Goodwill</u>	531,191	531,191	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 531,191	\$ 3,327,378	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,162,645	\$ 9,990,298	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 243,982	\$ 243,982	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		206,232	29
30	Accrued Salaries Payable	444,987	444,987	30
31	Accrued Taxes Payable (excluding real estate taxes)	27,591	27,591	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		16,289	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Intercompany/Due to Lessor</u>		394,839	36
37	<u>Rounding</u>	(2)	(2)	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 716,558	\$ 1,333,918	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,489,303	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)	\$	\$ 7,489,303	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 716,558	\$ 8,823,221	46
47	TOTAL EQUITY(page 18, line 24)	\$ 6,446,087	\$ 1,167,077	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,162,645	\$ 9,990,298	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 5,652,438	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 5,652,438	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	793,649	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)	\$ 793,649	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 6,446,087	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	\$ 7,653,127	1
2	Discounts and Allowances for all Levels	6	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,653,133	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	792,597	9
10	Other Government Grants	54,123	10
11	CNA Training Reimbursements	9,832	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)	\$ 856,552	23
D. Non-Operating Revenue			
24	Contributions	26,032	24
25	Interest and Other Investment Income***	128	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 26,160	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)	(692)	27
28	<u>Day Training</u>	1,874,045	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,873,353	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,409,198	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,065,822	31
32	Health Care	3,690,862	32
33	General Administration	2,074,021	33
B. Capital Expense			
34	Ownership	623,068	34
C. Ancillary Expense			
35	Special Cost Centers	1,740,052	35
36	Provider Participation Fee	421,724	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,615,549	40
41	Income before Income Taxes (line 30 minus line 40)**	793,649	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 793,649	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,542,916	44
45	Private Pay - Net Inpatient Revenue	97,360	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) <u>Hospice</u>	12,857	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,653,133	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 **Swann Special Care Center**

0035485

Report Period Beginning: **07/01/2015**

Ending:

06/30/2016

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,935	2,125	\$ 104,602	\$ 49.22	1
2	Assistant Director of Nursing	1,843	2,036	75,357	37.01	2
3	Registered Nurses	35,224	38,410	1,110,097	28.90	3
4	Licensed Practical Nurses	8,994	9,916	197,421	19.91	4
5	CNAs & Orderlies	91,787	99,882	1,317,251	13.19	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,976	5,571	68,131	12.23	8
9	Activity Director	1,777	2,018	42,394	21.01	9
10	Activity Assistants	15,112	16,388	160,462	9.79	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,841	2,083	52,749	25.32	13
14	Head Cook	12,914	14,297	193,562	13.54	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	3,806	4,264	75,844	17.79	17
18	Housekeepers					18
19	Laundry	2,030	2,175	20,314	9.34	19
20	Administrator	1,835	2,086	103,834	49.78	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,118	6,743	115,625	17.15	24
25	Vocational Instruction	71,338	78,701	1,172,860	14.90	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	4,012	4,405	68,226	15.49	30
31	Medical Records					31
32	Other Health Care(specify)	1,962	2,112	28,152	13.33	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	267,504	293,212	\$ 4,906,881 *	\$ 16.73	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	318	\$ 13,297	3.1	35
36	Medical Director	N/A	45,600	3.9	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	318	\$ 58,897		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

Facility Name & ID Number

Swann Special Care Center

0035485

Report Period Beginning:

07/01/2015

Ending:

06/30/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount		
Kym Halberstadt	Administrator	0	\$ 103,834	Workers' Compensation Insurance	\$ 89,595	IDPH License Fee	\$		
				Unemployment Compensation Insurance	29,252	Advertising: Employee Recruitment	11,255		
				FICA Taxes	257,512	Health Care Worker Background Check	890		
				Employee Health Insurance	477,627	(Indicate # of checks performed 25)			
				Employee Meals		Public Rel/Mkting/Fundraising	20,000		
				Illinois Municipal Retirement Fund (IMRF)*		Bank Fees	44,175		
				Retirement Plan	6,281	Other Dues, Fees, Subs (net)	5,877		
				Group Allocation - Pg 8	31,383	Group Allocation - Pg8	1,265		
				Less Pg5A Adj for Unallowable DT/EDU	(199,359)	Less Pg5A Adj for Unallowable DT/EDU	(24,666)		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 103,834	TOTAL (agree to Schedule V, line 22, col.8)		\$ 692,291	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 38,796
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
			\$ 0	None.		\$	Out-of-State Travel	\$	
							N/A		
							In-State Travel		
							See Page 21.2 for Detail	2,823	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$				SCH VI Adj - Unallowable items	(1,474)	
C. Professional Services							Corporate/Group Travel Alloc - G&A		27,567
Vendor/Payee	Type		Amount				Seminar Expense		
Medical Rehab (dba Ex Living Ctrs)	Management Services		\$ 552,216				SCH VI Adj - DT/EDU Alloc		(399)
ADP / Paycor	Payroll Processing		19,330				Entertainment Expense		()
Various	Accounting/audit services		16,348				TOTAL (agree to Sch. V, line 24, col. 8)		\$ 28,517
Various (see 21.1 for detail)	Legal services		14,964						
VCPI, BrekGroup, PhonesPlus	Information Tech Services		3,013						
Various	Admin svcs, document svcs		1,827						
See Pg 6 for Mgmt Svc Adj									
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 607,698	TOTAL					

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number

Swann Special Care Center

0035485

Report Period Beginning: 07/01/2015

Ending: 06/30/2016

Swann Special Care Center
Schedule XIX Supplemental Schedule
Legal Fees Detail

DATE	DESCRIPTION	Amount
1 Legal Fees detail for SCH XIX-C		
7/29/2015	Mary Ann Royse Law Office	157.50
8/19/2015	Baker, Donelson, Bearman, Caldwell & Berkowitz	53.33
8/26/2015	Duane Morris LLP	34.00
9/22/2015	Baker, Donelson, Bearman, Caldwell & Berkowitz	796.49
9/22/2015	Mary Ann Royse Law Office	262.50
12/14/2015	Duane Morris LLP	22.67
2/5/2016	Baker, Donelson, Bearman, Caldwell & Berkowitz	160.00
2/5/2016	Baker, Donelson, Bearman, Caldwell & Berkowitz	200.00
2/29/2016	Baker, Donelson, Bearman, Caldwell & Berkowitz	195.33
2/29/2016	Baker, Donelson, Bearman, Caldwell & Berkowitz	387.17
2/29/2016	Baker, Donelson, Bearman, Caldwell & Berkowitz	155.42
6/6/2016	Mary Ann Royse Law Office	96.25
6/20/2016	Mary Ann Royse Law Office	35.00
6/20/2016	Mary Ann Royse Law Office	218.75
6/20/2016	Mary Ann Royse Law Office	122.50
7/14/2015	Stites&Harbison PLLC	22.00
10/19/2015	Stites&Harbison PLLC	5.46
10/19/2015	Stites&Harbison PLLC	8.19
5/17/2016	Stites&Harbison PLLC	62.34
7/31/2015	In-House Counsel Legal Fees	915.03
8/31/2015	In-House Counsel Legal Fees	1,008.22
9/30/2015	In-House Counsel Legal Fees	883.86
10/31/2015	In-House Counsel Legal Fees	886.31
11/30/2015	In-House Counsel Legal Fees	936.32
12/31/2015	In-House Counsel Legal Fees	840.06
1/31/2016	In-House Counsel Legal Fees	(89.87)
1/31/2016	In-House Counsel Legal Fees	1,159.63
2/29/2016	In-House Counsel Legal Fees	1,103.93
3/31/2016	In-House Counsel Legal Fees	1,151.66
4/30/2016	In-House Counsel Legal Fees	1,002.49
5/31/2016	In-House Counsel Legal Fees	1,094.14
6/30/2016	In-House Counsel Legal Fees	1,076.98

\$ 14,963.66

See Schedule VI for adjustment for unallowable portion.

Swann Special Care Center
 Schedule XIX Supplemental Schedule
 Travel & Seminar In-State detail:

DESCRIPTION	Amount	SCH V LINE.COL
<u>1 In-State Travel Detail</u>		
Abdul Rebhl, Restorative Assistant, care-related in-state travel	52	24.3
Ferdinand Mendoza, Education, in-state travel	432	24.3
Gale Kirkpatrick, Maintenance, in-state travel	333 A	24.3
John Lawrence, Education, special education conference	540 A	24.3
Kym Halberstadt, Exec Director, care-related in-state travel	524	24.3
Mary J. Ward, DON, care-related in-state travel	58	24.3
Monette Calundan, Activities Assistant, care-related in-state travel	5	24.3
Patti Talkington, C.N.A., care-related in-state travel	94	24.3
Rhea Maligaya, Day Training, in-state travel	53	24.3
Roseller Dimla, Health Unit Coord., resident appointments	132	24.3
Corporate/Group travel allocation of operations personnel	418 A	24.3
In-state business meals	183 A	24.3
	<u>2,823</u>	
<u>1 Out-of-State Travel (All to Home Office or Care-related training) Detail</u>		
n/a	-	24.3
	<u>-</u>	
Line 24 Column 4 Total:	<u>2,823</u>	(0)
Line 24 Column 7 Adjustment - Corporate/Home Office Allocated Costs	27,567	
<i>Unallowable Amounts above removed through SCH 5 Adjustments:</i>		
A Non-care related amounts noted above:	(1,474)	
Allocation for non-care-related Education and Day Training	(399)	
(See Pg 11.2 & 5A)		
Line 24 Column 8 Total:	<u>28,517</u>	(0)

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?
If YES, give association name and amount. ILHCA, \$4,243 net after Schedule VI Adj
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 147,306 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. \$ 421,724
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. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 54,123
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? See Pg 21.1
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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees