



Facility Name & ID Number Exceptional Cr Training Ctr

# 0035477 Report Period Beginning: 07/01/2016 Ending: 06/30/2017

**III. STATISTICAL DATA**

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds No change

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

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED	29,561	57		29,618	9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	29,561	57		29,618	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 96.60%

D. How many bed reserve days during this year were paid by the Department? 64 (Do not include bed reserve days in Section B.)

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

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

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

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

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

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

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

Medicare Intermediary N/A

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: FYE 06/30/2017 Fiscal Year: FYE 06/30/2017

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

Facility Name & ID Number Exceptional Cr Training Ctr # 0035477 Report Period Beginning: 07/01/2016 Ending: 06/30/2017

**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
	<b>A. General Services</b>										
1	Dietary	164,073	8,684	8,514	181,271		181,271	(43,003)	138,268		1
2	Food Purchase		172,652		172,652		172,652	(40,958)	131,694		2
3	Housekeeping	163,464	17,271	3	180,738		180,738	(47,790)	132,948		3
4	Laundry	127,683	15,553	569	143,805		143,805		143,805		4
5	Heat and Other Utilities			79,220	79,220		79,220	1,850	81,070		5
6	Maintenance	44,708	16,661	45,748	107,117		107,117	(22,026)	85,091		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	499,928	230,821	134,054	864,803		864,803	(151,927)	712,876		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			21,000	21,000		21,000		21,000		9
10	Nursing and Medical Records	1,744,143	149,755	811	1,894,709	(68,099)	1,826,610	(235,244)	1,591,366		10
10a	Therapy	13,699	532	7,780	22,011		22,011	(7,185)	14,826		10a
11	Activities	206,518	1,972		208,490		208,490		208,490		11
12	Social Services										12
13	CNA Training					68,099	68,099		68,099		13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	1,964,360	152,259	29,591	2,146,210		2,146,210	(242,429)	1,903,781		16
	<b>C. General Administration</b>										
17	Administrative	129,287			129,287		129,287	79,240	208,527		17
18	Directors Fees			78,864	78,864		78,864	(21,546)	57,318		18
19	Professional Services			437,966	437,966		437,966	(377,286)	60,680		19
20	Dues, Fees, Subscriptions & Promotions			64,811	64,811		64,811	(27,939)	36,872		20
21	Clerical & General Office Expenses	71,260	12,675	58,316	142,251		142,251	(52,097)	90,154		21
22	Employee Benefits & Payroll Taxes			633,038	633,038		633,038	(128,658)	504,380		22
23	Inservice Training & Education			16,728	16,728		16,728	(5,538)	11,190		23
24	Travel and Seminar			7,078	7,078		7,078	13,250	20,328		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			45,105	45,105		45,105	18,510	63,615		26
27	Other (specify):* <b>Indigent care</b>			3,680	3,680		3,680	(3,680)			27
28	<b>TOTAL General Administration</b>	200,547	12,675	1,345,586	1,558,808		1,558,808	(505,743)	1,053,064		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,664,835	395,755	1,509,231	4,569,821		4,569,821	(900,099)	3,669,722		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Exceptional Cr Training Ctr

#0035477

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>D. Ownership</b>										
30	Depreciation							221,538	221,538		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			11,073	11,073		11,073	159,832	170,905		32
33	Real Estate Taxes										33
34	Rent-Facility & Grounds			512,706	512,706		512,706	(507,430)	5,276		34
35	Rent-Equipment & Vehicles			8,930	8,930		8,930	(1,999)	6,931		35
36	Other (specify):*							30,213	30,213		36
37	<b>TOTAL Ownership</b>			532,709	532,709		532,709	(97,846)	434,863		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		6,381	26,217	32,598		32,598	(11,894)	20,704		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			312,486	312,486		312,486		312,486		42
43	Other (specify):* <b>Direct GL DT exp</b>	655,635		130,788	786,423		786,423	(786,423)	0		43
44	<b>TOTAL Special Cost Centers</b>	655,635	6,381	469,491	1,131,507		1,131,507	(798,317)	333,190		44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,320,470	402,136	2,511,431	6,234,037		6,234,037	(1,796,262)	4,437,775		45

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

**Exceptional Care & Training Center**  
**Schedule V - Line 23 Detailed Schedule**

Purpose of Seminar	Name of Attendee	Title of Attendee	Exp Amount
Relias Learning Core Curriculum Education Software (Billed Quarterly)	All Employees		13,902.50
B. Williams Enterprise LLC Employee Service & Leadership Training	All Employees		123.60
<b>A</b> Century Laundry Distributing, Inc. Washer & Dryer Service Seminar	Dan Webber	Maintenance Director	35.00
CGH Medical Center CPR/First Aid Certifications	Various	Nursing Department	220.00
<b>A</b> State of Illinois Food Handler Training	Various (5)	Dietary Department	35.00
<b>A</b> David K. Williams Food Service Sanitation Manager Certification Course	Bryan Murray	Food Services - Dietary Aide	125.00
<b>A</b> State of Illinois Sanitation License	DreanJoy Alabanza	Food Services - Cook	100.00
Illinois Health Care Association Webinar: What you need to know to Comply (Paula Shedler)	Various	Nursing Department	75.00
Illinois Health Care Association ID/DD Symposium	Paula Schedler Gwen Justice	Day Training Director, D.O.N.	250.00
<b>A</b> Kreider Services Continuing Education for QIDPs	Debra Buse, Amanda Zook Erin Cassidy	Day Training - QMRP	225.00
Illinois Health Care Association 66th Annual Convention & Expo	Melissa Franque	Executive Director	795.00
<b>A</b> Harper College Activity Director, 36-hour Training	Velinda Agravante	Activities Director	399.00
<b>A</b> Association of Nutrition & Foodservice Professionals Food Service Seminars	Sheila Hamilton	Food Services Director	33.60
<b>A</b> Wal-Mart Course Materials	Various		105.89
<b>A</b> Allocated Regional Support Costs			303.43
Line 23 Column 4 Total:			<b>16,728</b>
Line 23 Column 7 Adjustment - Corporate/Home Office Allocated Costs:			1,175
Line 23 Column 6 Total:			<b>17,903</b>
<i>Unallowable Amounts above removed through SCH 5 Adjustments:</i>			
<b>A</b> Non-care related amounts noted above:			(1,362)
Allocation for non-care-related Education and Day Training (See Pg 11.2 & 5A)			(5,351)
Line 23 Column 8 Total:			<b>11,190</b>
			0

**Exceptional Care & Training Center**  
**Schedule V Supplemental Schedule**  
**Reclassifications**

DESCRIPTION	INCREASE / (DECREASE)	SCH V LINE.COL
<b>1 Reclassification of C.N.A. Training Expenses for Trainers/Trainees</b>		
C.N.A. Training	68,099	13.5
Nursing & Medical Records	(68,099)	10.5

**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	(786,423)	43		3
4	Non-Patient Meals				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				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(869)	20		18
19	Entertainment				19
20	Contributions	(895)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(960)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(3,680)	27		24
25	Fund Raising, Advertising and Promotional	(11,862)	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	(867,308)			29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (1,671,997)		\$	30

**B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)**

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(124,265)	19, 34	34
35	Other- Attach Schedule			35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (124,265)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (1,796,262)		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.			\$	38
39					39
40	Gift and Coffee Shops				40
41	Barber and Beauty Shops				41
42	Laboratory and Radiology				42
43	Prescription Drugs				43
44					44
45	Other-Attach Schedule				45
46	Other-Attach Schedule				46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

BHF USE ONLY							
48		49		50		51	

## Exceptional Cr Training Ctr

ID# 0035477

Report Period Beginning: 07/01/2016

Ending: 06/30/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Income Offset - Contributions Received	\$ (22,985)	21	1
2	Unallowable Depr Exp (below threshold, non-cap)	(79,840)	30	2
3	Unallowable Lobbying Portion of ILHCA Dues	(1,533)	20	3
4				4
5	Unallowable Portion of Inservice Training/Edu	(1,362)	23	5
6	Unallowable Portion of Travel/Seminar	(1,883)	24	6
7				7
8				8
9				9
10				10
11				11
12				12
13	Specific GL DT Exp see Pg5 ln 3			13
14	Unallowable Day Trng Alloc - Dietary	(43,003)	1	14
15	Unallowable Day Trng Alloc - Food	(40,958)	2	15
16	Unallowable Day Trng Alloc - Hskpg	(47,790)	3	16
17	Unallowable Day Trng Alloc - Maint	(22,046)	6	17
18	Unallowable Day Trng Alloc - Nursing	(235,244)	10	18
19	Unallowable Day Trng Alloc - Therapy	(7,185)	10a	19
20	Unallowable Day Trng Alloc - Soc Svcs	0	12	20
21	Unallowable Day Trng Admin Alloc	(41,357)	17	21
22	Unallowable Day Trng Dir Fees	(21,546)	18	22
23	Unallowable Day Trng Prof Svcs Alloc	(73,142)	19	23
24	Unallowable Day Trng Dues/Fees Alloc	(14,731)	20	24
25	Unallowable Day Trng Clerical Alloc	(33,437)	21	25
26	Unallowable Day Trng EE Ben Alloc	(146,662)	22	26
27	Unallowable Day Trng Insrvt/Trn Alloc	(5,351)	23	27
28	Unallowable Day Trng Travel/Seminar Alloc	(1,073)	24	28
29	Unallowable Day Trng Insur Alloc	(11,926)	26	29
30	Unallowable Day Trng Rent Equip Alloc	(2,361)	35	30
31	Unallowable Day Trng Transport Alloc	(11,894)	39	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	<b>Total</b>	(867,308)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Exceptional Cr Training Ctr# 0035477

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	(43,003)	0	0	0	0	0	0	0	0	0	0	(43,003)	1
2	Food Purchase	(40,958)	0	0	0	0	0	0	0	0	0	0	(40,958)	2
3	Housekeeping	(47,790)	0	0	0	0	0	0	0	0	0	0	(47,790)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,850	0	0	0	0	0	0	0	0	1,850	5
6	Maintenance	(22,046)	0	20	0	0	0	0	0	0	0	0	(22,026)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(153,797)</b>	<b>0</b>	<b>1,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(151,927)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(235,244)	0	0	0	0	0	0	0	0	0	0	(235,244)	10
10a	Therapy	(7,185)	0	0	0	0	0	0	0	0	0	0	(7,185)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(242,429)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(242,429)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(41,357)	0	120,597	0	0	0	0	0	0	0	0	79,240	17
18	Directors Fees	(21,546)	0	0	0	0	0	0	0	0	0	0	(21,546)	18
19	Professional Services	(74,102)	0	(314,184)	11,000	0	0	0	0	0	0	0	(377,286)	19
20	Fees, Subscriptions & Promotions	(29,890)	0	1,951	0	0	0	0	0	0	0	0	(27,939)	20
21	Clerical & General Office Expenses	(56,422)	0	4,325	0	0	0	0	0	0	0	0	(52,097)	21
22	Employee Benefits & Payroll Taxes	(146,662)	0	18,004	0	0	0	0	0	0	0	0	(128,658)	22
23	Inservice Training & Education	(6,713)	0	1,175	0	0	0	0	0	0	0	0	(5,538)	23
24	Travel and Seminar	(2,956)	0	16,206	0	0	0	0	0	0	0	0	13,250	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(11,926)	0	1,604	28,832	0	0	0	0	0	0	0	18,510	26
27	Other (specify):*	(3,680)	0	0	0	0	0	0	0	0	0	0	(3,680)	27
28	<b>TOTAL General Administration</b>	<b>(395,253)</b>	<b>0</b>	<b>(150,322)</b>	<b>39,832</b>	<b>0</b>	<b>(505,743)</b>	<b>28</b>						
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(791,479)</b>	<b>0</b>	<b>(148,452)</b>	<b>39,832</b>	<b>0</b>	<b>(900,099)</b>	<b>29</b>						

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Exceptional Cr Training Ctr# 0035477

Report Period Beginning:

07/01/2016 Ending:06/30/2017

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(79,840)	0	1,476	299,902	0	0	0	0	0	0	0	221,538	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	159,832	0	0	0	0	0	0	0	159,832	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	5,276	(512,706)	0	0	0	0	0	0	0	(507,430)	34
35	Rent-Equipment & Vehicles	(2,361)	0	362	0	0	0	0	0	0	0	0	(1,999)	35
36	Other (specify):*	0	0	0	30,213	0	0	0	0	0	0	0	30,213	36
37	<b>TOTAL Ownership</b>	<b>(82,201)</b>	<b>0</b>	<b>7,114</b>	<b>(22,759)</b>	<b>0</b>	<b>(97,846)</b>	<b>37</b>						
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(11,894)	0	0	0	0	0	0	0	0	0	0	(11,894)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(786,423)	0	0	0	0	0	0	0	0	0	0	(786,423)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(798,317)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(798,317)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(1,671,997)</b>	<b>0</b>	<b>(141,338)</b>	<b>17,073</b>	<b>0</b>	<b>(1,796,262)</b>	<b>45</b>						

**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	Walter Lawson Children's Home	Loves Park, IL	Medical Rehabilitation	Lexington, KY	Mgmt Co.
		Swann Special Care Center	Champaign, IL	Hoosier Care Investme	Nashville, TN	NFP Affiliated Co.
		Exceptional Living of Brazil	Brazil, IN	Sterling Facility Comp	Sterling, IL	Property Co.
		Richland-Bean Blossom Health Care	Ellettsville, IN			
		Vernon Manor Children's Home	Wabash, IN			
		Randolph Nursing Home	Winchester, IN			
		Claremont Center	Point Pleasant, NJ			

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: Adjustments for Related Organization Costs (7 minus 4)			
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization				
1	V	18	Group Mgmt/Dir Fees	\$ 78,864	Hoosier Care, Inc.	100.00%	\$ 78,864	\$	1	
2	V			Note: See Schedule VII Section C for description					2	
3	V								3	
4	V								4	
5	V								5	
6	V		PLEASE SEE CONTINUED DISCLOSURE AND DETAIL OF ADJUSTMENTS ON THE NEXT PAGE (6A):							6
7	V								7	
8	V								8	
9	V								9	
10	V								10	
11	V								11	
12	V								12	
13	V								13	
14	Total		\$ 78,864			\$ 78,864	\$ *		14	

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

Facility Name & ID Number

Exceptional Cr Training Ctr

# 0035477

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

**VII. RELATED PARTIES**

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Churchman Village	Newark, DE				1
2			Harbor Health Care	Lewes, DE				2
3			Parkview Nursing	Wilmington, DE				3
4			Clearwater Care Center	Eau Claire, WI				4
5			Bethel Center	Arpin, WI				5
6			Colonial Center	Colby, WI				6
7			Karmenta Center	Madison, WI				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

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	19 Rel. Party Management Fee	\$ 328,893	Medical Rehabilitation Centers, LLC	37.50%	\$	\$ (328,893)	
16	V			dba Exceptional Living Centers				
17	V			Hoosier Care owns a beneficial interest in MRC				
18	V			Note: Please see Schedule VIII for detail of Col. 7 amts				
19	V	5 Utilities				1,850	1,850	
20	V	6 Maintenance				20	20	
21	V	17 Administrative				120,597	120,597	
22	V	19 Professional Services				14,709	14,709	
23	V	20 Dues, Fees, Subscriptions				1,951	1,951	
24	V	21 Clerical & General Office				4,325	4,325	
25	V	22 Employee Benefits & Payroll Taxes				18,004	18,004	
26	V	23 Inservice Training & Education				1,175	1,175	
27	V	24 Travel & Seminar				16,206	16,206	
28	V	26 Insurance				1,604	1,604	
29	V	30 Depreciation				1,476	1,476	
30	V	34 Rent - Facility & Grounds				5,276	5,276	
31	V	35 Rent - Equipment				362	362	
32	V							
33	V							
34	V							
35	V							
36	V							
37	V	PLEASE SEE CONTINUED DISCLOSURE AND DETAIL OF ADJUSTMENTS ON THE NEXT PAGE (6B):						
38	V							
39	Total		\$ 328,893			\$ 187,555	\$ * (141,338)	

\* 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	\$ 512,706	Sterling Facility Company, LLC	100.00%	\$	\$ (512,706)
16	V			This facility company is under 100% common			
17	V			ownership with ECTC, and therefore the "rent" paid			
18	V			to the facility company has been removed from this report,			
19	V			and the actual expenses of the facility company have been			
20	V			added here:.			
21	V	30 Actual Depreciation of Rel Pty		-Depreciation		299,902	299,902
22	V	32 Actual Interest (net) of Rel Pty		-Interest (net of interest income)		153,371	153,371
23	V	32 Actual Amort of Debt Cost-Rel Pty		-Amort of Debt Costs		6,461	6,461
24	V	26 Actual Insurance of Rel Pty		-Insurance		28,832	28,832
25	V	36 Actual Mortgage Ins of Rel Pty		-Mortgage Insurance		30,213	30,213
26	V	19 Actual Accting Fees of Rel Pty		-Accounting Fees		11,000	11,000
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 512,706			\$ 529,779	\$ * 17,073

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

Facility Name & ID Number      Exceptional Cr Training Ctr      #      0035477      Report Period Beginning:      07/01/2016      Ending:      06/30/2017

## VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference		
						Hours	Percent	Description	Amount			
1	John Foos	Board Member	Governance	0%					\$		1	
2	John Gillmor	Board Member	Governance	0%							2	
3	Jim Ridenour	Board Member	Governance	0%							3	
4	Jo Anne Corbitt	Board Member	Governance	0%							4	
5	Douglass Smith	Board Member	Governance	0%							5	
6	Stephen Wood	Board Member	Governance	0%							6	
7	Andrea Barach	Board Member	Governance	0%							7	
8	<b>NOTE: Fees are paid by ECTC to Hoosier Care Investments, LLC ("HCI"; an affiliated not-for-profit) which go toward fees for members of the Boards of Directors</b>										8	
9	<b>of HCI affiliated facilities, Exceptional Care &amp; Training Center being one of many. Therefore no Board Fees or compensation paid directly by ECTC to the</b>										9	
10	<b>Directors, but rather the fees paid by ECTC to HCI are combined with similar fees paid by other facilities, for HCI to provide governance and managerial oversight,</b>										10	
11	<b>including payment by HCI to Board members of each legal entity. Fees paid by other IL facilities are shown on Page 7.1.</b>										11	
12	<b>The entire amount of fees included on this report, grouped on Line 18, is disclosed here at actual cost to the facility:</b>								<b>ADMIN FEES</b>	<b>78,864</b>	<b>18.8</b>	12
13								<b>TOTAL</b>	<b>\$ 78,864</b>		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

Facility Name &amp; ID Number

Exceptional Care &amp; Training Center

# 0035477

Report Period Beginning:

07/01/16

Ending:

06/30/17

**VII. RELATED PARTIES (continued)****C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.**

**\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.**

Amounts paid for Directors/Administration Fees by other Nursing Homes

Walter Lawson Children's Home	92,940
Swann Special Care Center	115,476
Exceptional Care & Training Center	78,864

Facility Name & ID Number Exceptional Cr Training Ctr

# 0035477

Report Period Beginning:

07/01/2016

Ending: 6/30/2017

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

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

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

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	5	Utilities	Direct Cost	221,054	20	\$ 187,555	\$ 2,181	\$ 1,850	1	
2	6	Maintenance	Direct Cost	221,054	20	187,555	24	20	2	
3	17	Administrative	Direct Cost	221,054	20	187,555	142,136	120,597	3	
4	19	Professional Services	Direct Cost	221,054	20	187,555	17,336	14,709	4	
5	20	Dues, Fees, Subscriptions	Direct Cost	221,054	20	187,555	2,299	1,951	5	
6	21	Clerical & General Office	Direct Cost	221,054	20	187,555	5,098	4,325	6	
7	22	Employee Benefits & Payroll Tax	Direct Cost	221,054	20	187,555	21,220	18,004	7	
8	23	Inservice Training & Education	Direct Cost	221,054	20	187,555	1,385	1,175	8	
9	24	Travel & Seminar	Direct Cost	221,054	20	187,555	19,101	16,206	9	
10	26	Insurance	Direct Cost	221,054	20	187,555	1,891	1,604	10	
11	30	Depreciation	Direct Cost	221,054	20	187,555	1,740	1,476	11	
12	32	Interest	Direct Cost	221,054	20	187,555	0	0	12	
13	34	Rent - Facility & Grounds	Direct Cost	221,054	20	187,555	6,218	5,276	13	
14	35	Rent - Equipment	Direct Cost	221,054	20	187,555	427	362	14	
15									15	
16									16	
17		Please see attached allocation workpaper								17
18									18	
19									19	
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 2,625,768	\$	\$ 187,555	25	

VIII. ALLOCATION OF INDIRECT COSTS (continued)

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

Name of Related Organization: Medical Rehabilitation Center, LLC, dba Exceptional Living Center  
 Street Address: 1000 North State Street, 2nd  
 City / State / Zip Code: Chicago, IL 60610  
 Phone Number: 800-255-0000  
 Fax Number: 800-255-0000

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

Walter Lawson Children's Home	202,027
Seam Special Care Center	107,013
Exceptional Care & Training Center	107,013
Exceptional Living of Brook	107,013
Richardson Boston Healthcare	107,013
Walter Lawson Children's Home	107,013
Richardson Nursing Home	107,013
Channahon Center	107,013
Channahon Village	107,013
Richardson Healthcare	107,013
Parkview Nursing	107,013
Channahon Care Center	107,013
Herbert Center	107,013
Colonia Center	107,013
Kennecott Center	107,013

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

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

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

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

Facility	Operating Expense FY 07/01/17	Facility GL Mgmt FY 07/01/17	Percent Alloc	Actual Cost
<b>Exceptional Living</b>	<b>5,146,728</b>	<b>0</b>	<b>7.0%</b>	<b>360,284</b> net related
<b>Year Total</b>	<b>6,124,728</b>	<b>7,628</b>	<b>7.628%</b>	<b>280,247</b>
<b>Medical Care Center</b>	<b>4,744,496</b>	<b>154,044</b>	<b>3.48%</b>	<b>187,043</b>
<b>Richardson Care Center</b>	<b>4,446,168</b>	<b>148,144</b>	<b>3.4%</b>	<b>188,843</b>
<b>Seam Special Care Center</b>	<b>5,191,914</b>	<b>181,170</b>	<b>3.4%</b>	<b>178,813</b>
<b>Department Care Center</b>	<b>7,403,110</b>	<b>2,700</b>	<b>0.04%</b>	<b>400,843</b>
<b>Subtotal All Wisconsin Facilities</b>	<b>23,127,554</b>	<b>33,228</b>	<b>0.15%</b>	<b>461,500</b>
<b>Madison Branch</b>	<b>4,046,189</b>	<b>110,200</b>	<b>2.8%</b>	<b>184,763</b> net related
<b>Madison City</b>	<b>7,246,766</b>	<b>189,000</b>	<b>2.8%</b>	<b>184,763</b> net related
<b>Madison Park</b>	<b>7,246,766</b>	<b>189,000</b>	<b>2.8%</b>	<b>184,763</b> net related
<b>Year American Single</b>	<b>18,539,721</b>	<b>4,879,200</b>	<b>26.3%</b>	<b>6,512,247</b>
<b>ILC Brook</b>	<b>5,842,240</b>	<b>447,240</b>	<b>7.8%</b>	<b>242,617</b>
<b>Richardson Nursing</b>	<b>5,100,000</b>	<b>374,000</b>	<b>7.3%</b>	<b>210,004</b>
<b>Richardson Residences</b>	<b>5,736,000</b>	<b>444,000</b>	<b>7.7%</b>	<b>217,043</b>
<b>Walter Lawson</b>	<b>5,736,000</b>	<b>444,000</b>	<b>7.7%</b>	<b>217,044</b>
<b>Subtotal ILC Indiana Facilities</b>	<b>22,384,240</b>	<b>1,715,240</b>	<b>7.7%</b>	<b>677,708</b>
<b>Exceptional Care Training Center</b>	<b>5,736,000</b>	<b>444,000</b>	<b>7.7%</b>	<b>217,044</b>
<b>Seam Special Care Center</b>	<b>5,736,000</b>	<b>444,000</b>	<b>7.7%</b>	<b>217,044</b>
<b>Walter Lawson</b>	<b>5,736,000</b>	<b>444,000</b>	<b>7.7%</b>	<b>217,044</b>
<b>Seam Special Care Facilities</b>	<b>7,403,110</b>	<b>2,700</b>	<b>0.04%</b>	<b>400,843</b>
<b>Herbert</b>	<b>13,263,261</b>	<b>847,261</b>	<b>6.4%</b>	<b>574,612</b>
<b>Parkview</b>	<b>12,242,242</b>	<b>778,242</b>	<b>6.4%</b>	<b>508,671</b>
<b>Channahon</b>	<b>7,403,110</b>	<b>484,110</b>	<b>6.5%</b>	<b>410,643</b>
<b>Department</b>	<b>5,407,444</b>	<b>340,444</b>	<b>6.3%</b>	<b>339,811</b>
<b>Seam Special Care</b>	<b>4,446,168</b>	<b>284,168</b>	<b>6.4%</b>	<b>307,111</b>
<b>Year Missouri Care</b>	<b>46,446,168</b>	<b>2,841,668</b>	<b>6.1%</b>	<b>2,738,690</b>
<b>Year ELC Facilities Under Mgmt</b>	<b>128,675,460</b>	<b>10,000</b>	<b>0.008%</b>	<b>6,836,472</b>

Note 1: Operating Expense determined for calendar year period regardless of FY of individual building. Operating Expense report Quarterly Expense per Facility Statement. Qtrly only. Management Fee per Facility GL.

ILCROSS ALLOCATION & CHALLENGES FOR IMPROVED PAY AND REDUCTION OF RISKY PAY RISK TO PROPORTIONAL CONTRIBUTION RISK

Costs per Facility/Program	Split among programs per Subgrouping Alloc		% of Total by Program	
	DNF	EDU	DNF	EDU
Exceptional Care Training Center	208,883	191	85%	2%
Seam Special Care Center	490,186	26,023	87%	5%
Walter Lawson	423,989	38,227	87%	9%
<b>Remaining Amount in Adjusted DNF amt:</b>				
Exceptional Care Training Center	208,883			
Seam Special Care Center	480,076			
Walter Lawson	423,989			
<b>Ratio of Allowable Costs to Unallocated GL Management Fee per Facility Allocation above:</b>				
Exceptional Care Training Center	97%			
Seam Special Care Center	84%			
Walter Lawson	81%			
<b>Calculate remaining allowable related party management fee (Total):</b>				
Exceptional Care Training Center	187,552			
Seam Special Care Center	208,883			
Walter Lawson	208,027			
<b>Check: Net adjustment by reducing remaining GL amt to allowable net party cost/functional expenses below:</b>				
Exceptional Care Training Center	111,223			
Seam Special Care Center	171,134			
Walter Lawson	100,000			
<b>Recovery remaining allocation remaining related party management fee to functional expense categories for final CRI presentation:</b>				

**Exceptional Care Training Center**

Percentage of grouped CRI Line to total exp		Am't to reduce to CRI Line
Utilities	0.9%	1,851
Maintenance	0.9%	19
Administration	64.3%	129,168
Professional Services	1.8%	24,224
Desk, Phone, Subscriptions	1.9%	3,900
Contract & General Office	2.3%	4,320
Employee Benefits & Payroll Taxes	0.6%	10,054
Insurance Training & Education	0.6%	1,170
Travel & Services	0.4%	10,205
Other Administrative Transportation	0.6%	-
Insurance	0.8%	1,604
Depreciation	0.7%	1,471
Interest	0.0%	-
Rept - Facility & Grounds	2.8%	5,275
Rept - Equipment	0.1%	187,552

**Seam Special Care Center**

Percentage of grouped CRI Line to total exp		Am't to reduce to CRI Line
Utilities	0.9%	3,048
Maintenance	0.9%	18
Administration	64.3%	168,650
Professional Services	1.8%	24,224
Desk, Phone, Subscriptions	1.9%	3,900
Contract & General Office	2.3%	4,320
Employee Benefits & Payroll Taxes	0.6%	20,810
Insurance Training & Education	0.6%	1,180
Travel & Services	0.4%	20,889
Other Administrative Transportation	0.6%	-
Insurance	0.8%	2,842
Depreciation	0.7%	2,471
Interest	0.0%	-
Rept - Facility & Grounds	2.8%	5,448
Rept - Equipment	0.1%	397

**Walter Lawson Children's Home**

Percentage of grouped CRI Line to total exp		Am't to reduce to CRI Line
Utilities	0.9%	2,024
Maintenance	0.9%	20
Administration	64.3%	171,622
Professional Services	1.8%	24,223
Desk, Phone, Subscriptions	1.9%	3,770
Contract & General Office	2.3%	4,108
Employee Benefits & Payroll Taxes	0.6%	20,823
Insurance Training & Education	0.6%	1,622
Travel & Services	0.4%	21,054
Other Administrative Transportation	0.6%	-
Insurance	0.8%	2,283
Depreciation	0.7%	2,111
Interest	0.0%	-
Rept - Facility & Grounds	2.8%	5,116
Rept - Equipment	0.1%	516

Facility Name & ID Number

Exceptional Cr Training Ctr

# 0035477

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

**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			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1		X	Facility Purchase Financing	\$26,513.35	11/1/12	\$ 6,675,000	\$ 5,967,305	11/1/42	0.0254	\$ 153,491	1									
2											2									
3											3									
4											4									
5											5									
<b>Working Capital</b>																				
6		X	Working Capital	\$0.00	06/24/14	5,750,000	\$0.00	10/27/19	Variable	\$0.00	6									
7											7									
8											8									
9	<b>TOTAL Facility Related</b>			\$26,513.35		\$ 12,425,000	\$ 5,967,305			\$ 153,491	9									
<b>B. Non-Facility Related*</b>																				
10											10									
11											11									
12											12									
13											13									
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$	14									
15	<b>TOTALS (line 9+line14)</b>					\$ 12,425,000	\$ 5,967,305			\$ 153,491	15									

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ 30,213      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 2016 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 2017 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:	<b>2012</b>	<u>                    </u>	<b>8</b>
	<b>2013</b>	<u>                    </u>	<b>9</b>
	<b>2014</b>	<u>                    </u>	<b>10</b>
	<b>2015</b>	<u>                    </u>	<b>11</b>
	<b>2016</b>	<u>                    </u>	<b>12</b>

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

**FOR BHF USE ONLY**

<b>13</b>	FROM R. E. TAX STATEMENT FOR 2016	\$ <u>                    </u>	<b>13</b>
<b>14</b>	PLUS APPEAL COST FROM LINE 5	\$ <u>                    </u>	<b>14</b>
<b>15</b>	LESS REFUND FROM LINE 6	\$ <u>                    </u>	<b>15</b>
<b>16</b>	AMOUNT TO USE FOR RATE CALCULATION	\$ <u>                    </u>	<b>16</b>

**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.**



X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

ECTC Developmental Day Training Program, operated offsite; cost removal adjustments & allocation to remove associated costs shown on SCH V; See Pg 11.2 for further detail.

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES 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: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: SNF / PED, 63,598, 1989, \$ 414,085, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 63,598, (blank), \$ 414,085, 3.

## Exceptional Care &amp; Training Center

## Schedule X Supplemental Schedule

## Item 14 - Allocation of non-long term care costs

(E) Exceptional Care & Training Center operates a Developmental Day Training program in dedicated space offsite from the skilled nursing facility. All costs specifically attributable to this program in dedicated GL accounts, including wages/salaries, supplies, rent and occupancy costs, have been grouped in line 43 of Schedule V, "Other Cost 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 Day Training program are removed via adjustment on Schedule VI, Line 29. The following allocation methodology is utilized:

The percentage of costs identified for each program are utilized to allocate other non-specific/overhead/administrative items attributable to Day Training, and such identified and allocated costs are removed in this Cost Report. Allocation bases utilizing program statistics (direct labor hours, program hours of operation, square footage, etc) are applied to shared costs to determine the portion to be disallowed via adjustments on Schedule VI.

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	64		1989		\$ 2,334,000	\$ 58,000	10-35	\$ 58,000	\$	\$ 1,923,166	4
5	15			1991	358,311	11,944	30	11,944		311,094	5
6	5			2004							6
7											7
8											8
	<b>Improvement Type**</b>										
9		TILE FOR FLOORS IN TUB RO	2/16/1995		4,405		10			4,405	9
10		THERMOCOUPLE ON BOILER	3/8/1995		2,550		10			2,550	10
11		REPLACE FIRE ALARM	6/30/1995		3,743		10			3,743	11
12		PART:GENERATOR,TRANSFER S	9/11/1998		2,746		10			2,746	12
13		INSTALL TILE:WALLS,STAIRC	12/2/1998		4,495		10			4,495	13
14		2 HOT WATER TANKS	3/5/1999		7,119		10			7,119	14
15		COOLING SYSTEM-LAUNDRY/KI	1/22/2000		4,650	233	20	233		4,069	15
16		NEW TILE IN DINING RM/CLA	4/11/2000		4,770		15			4,770	16
17		FURNISH & INSTALL AWNING.	4/6/2001		2,771		15			2,771	17
18		LABOR & MAT-BREAKER PANEL	4/12/2001		3,930		15			3,930	18
19		INSTALL WATER HEATER	7/5/2001		3,341		15			3,341	19
20		INTERNET SET-UP-WIRING CA	2/21/2002		3,061	119	15	119		3,061	20
21		STORM WINDOW PROJECT	6/24/2002		8,937	447	20	447		6,740	21
22		New Electrical System (Multit	9/9/2004		6,637		7			6,637	22
23		34 heat/smoke detectors	12/2/2004		2,800		7			2,800	23
24		replace compressor in lobby	8/9/2005		11,445	763	15	763		9,092	24
25		Water heater	6/16/2006		4,717		10			4,717	25
26		Sprinkler system-Phase I	6/30/2006		33,165	2,211	15	2,211		24,321	26
27		Sprinkler system-Phase II	6/30/2006		7,920	528	15	528		5,808	27
28		Sprinkler system-Phase III	9/21/2006		13,365	891	15	891		9,578	28
29		Light fixtures (24) and new	1/22/2007		6,434	429	15	429		4,468	29
30		Ductwork & roof exhaust for	3/15/2007		3,498	233	15	233		2,410	30
31		Brake assembly on dumbwaiter	7/24/2007		4,389	293	15	293		2,902	31
32		Tile walls in classrooms 1-4	1/22/2008		9,300	620	15	620		5,838	32
33		Privacy wall in day rooms (2	6/6/2008		3,297	220	15	220		1,997	33
34		Wiring & outlets for kitchen	9/26/2008		3,434	229	15	229		2,003	34
35		Exit & boiler room doors rep	12/18/2008		2,712	181	15	181		1,537	35
36		Avaya phone system for day t	5/21/2009		7,010	701	10	701		5,666	36

\*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name & ID Number Exceptional Cr Training Ctr# 0035477

Report Period Beginning:

07/01/2016 Ending: 06/30/2017**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	5 ton rooftop hvac unit	7/9/2009	\$ 6,485	\$ 432	15	\$ 432	\$	\$ 3,459	37
38	26 x 12 storage shed	7/12/2009	8,280	552	15	552		4,416	38
39	Water heaters (2)	8/13/2009	11,250	1,125	10	1,125		8,906	39
40	Grease trap replaced and ele	5/20/2010	7,217	481	15	481		3,408	40
41	Roof for courtyard pavillion	5/28/2010	6,657	444	15	444		3,144	41
42	Tile work for walls in south	7/15/2010	11,594	1,159	10	1,159		8,116	42
43	Misc electrical work	10/6/2010	4,915	328	15	328		2,212	43
44	Main drain line replaced	10/9/2010	2,818	188	15	188		1,268	44
45	Parapet wall on roof	10/28/2010	8,215	411	20	411		2,738	45
46	Remodel restroom for isolati	2/28/2011	2,556	256	10	256		1,619	46
47	Tile in lobby and surroundin	6/14/2011	3,274	327	10	327		1,992	47
48	Roof hvac units (2)	10/3/2011	8,173	817	10	817		4,699	48
49	Water heater for south wing	10/4/2011	7,937	794	10	794		4,564	49
50	Replace header on basement d	12/7/2011	4,870	325	15	325		1,813	50
51	Medical room remodel	12/1/2012	8,082	808	10	808		3,704	51
52	Boiler	3/1/2013	22,525	1,502	15	1,502		6,507	52
53	Bryant a/c units (2) and dis	4/12/2013	13,875	925	15	925		3,931	53
54	Boiler Repair/Replacement	7/23/2013	29,683	2,968	10	2,968		11,626	54
55	Nurses Station Remodel	8/15/2013	19,747	1,975	10	1,975		7,734	55
56	Nurses Station Remodel	10/2/2013	19,748	1,975	10	1,975		7,406	56
57	Replaced Fire Door	10/3/2013	5,615	562	10	562		2,106	57
58	New Dumbwaiter	12/20/2013	10,898	1,090	10	1,090		3,814	58
59	Installation of dumbwaiter	4/10/2014	21,797	2,180	10	2,180		7,084	59
60	New Tile	6/12/2014	2,578	258	10	258		795	60
61	Emergency Generator	7/31/2014	10,775	1,078	10	1,078		3,143	61
62	Emergency Generator	7/31/2014	10,775	1,078	10	1,078		3,143	62
63	Emergency Generator	7/31/2014	12,810	1,281	10	1,281		3,736	63
64	Replace Dry Wall in 3 Rooms	11/7/2014	2,950	295	10	295		787	64
65	New Metal Doors	11/19/2014	5,635	564	10	564		1,456	65
66	Replaced Drain Line in Kitch	11/19/2014	2,700	270	10	270		698	66
67	3 Bathroom Remodels	12/10/2014	4,185	419	10	419		1,081	67
68	New Roof	12/30/2014	5,950	595	10	595		1,475	68
69	New Roof	12/30/2014	7,350	735	10	735		1,838	69
70	TOTAL (lines 4 thru 69)		\$ 3,180,872	\$ 106,234		\$ 106,234	\$	\$ 2,502,191	70

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

Facility Name &amp; ID Number    Exceptional Cr Training Ctr

#    0035477

Report Period Beginning:

07/01/2016    Ending:    06/30/2017

**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	<b>Totals from Page 12A, Carried Forward</b>		\$ 3,180,872	\$ 106,234		\$ 106,234	\$	\$ 2,502,191	1
2	New Roof	12/30/2014	6,000	600	10	600		1,500	2
3	Installed FRP Board in Sever	3/19/2015	3,010	301	10	301		677	3
4	Bedroom/Bath Remodel	5/20/2015	60,000	6,000	10	6,000		12,500	4
5	Q Office & Conf Room Repairs	10/8/2015	3,341	334	10	334		585	5
6	Bedroom/Bath Remodel	11/19/2015	40,000	4,000	10	4,000		6,333	6
7	Bedroom/Bath Remodel	1/16/2016	28,040	2,804	10	2,804		3,972	7
8	Repairs to double fire doors	4/1/2016	2,752	275	10	275		344	8
9	Door Hardware, Wall/Door Pan	6/24/2016	15,000	1,500	10	1,500		1,500	9
10	Hallway Handrails - 1st Pmt	6/24/2016	5,000	500	10	500		500	10
11	Door Hardware, Wall/Door Pan	7/12/2016	14,760	1,476	10	1,476		1,476	11
12	Hallway Handrails - Final pm	7/12/2016	4,650	465	10	465		465	12
13	Fire Door Coolers	7/22/2016	2,880	264	10	264		264	13
14	Door Cooler	8/9/2016	3,250	298	10	298		298	14
15	Cabinets & Counters	9/26/2016	5,682	426	10	426		426	15
16	Compressor for HVAC Unit	10/27/2016	3,028	202	10	202		202	16
17	Tub Room Remodel - 50%	11/30/2016	26,530	1,548	10	1,548		1,548	17
18	Ceiling Lifts	11/30/2016	4,986	291	10	291		291	18
19	Tile Installation	12/7/2016	4,481	261	10	261		261	19
20	Replace Picture Windows	12/13/2016	21,730	1,268	10	1,268		1,268	20
21	Ceiling Lifts	12/21/2016	7,807	390	10	390		390	21
22	Ceiling Lifts	12/29/2016	6,800	340	10	340		340	22
23	Cabinets	2/16/2017	4,685	156	10	156		156	23
24	Windows Replaced	3/2/2017	10,532	351	10	351		351	24
25	Handrail for Day Training Ha	4/6/2017	8,390	210	10	210		210	25
26	Fire Alarm	4/28/2017	4,598	77	10	77		77	26
27	Shower Renovation 40%	6/30/2017	19,973		10				27
28	Shower Renovation 30%	6/30/2017	14,980		10				28
29	Shower Renovations	6/30/2017	12,800		10				29
30	Shower Renovation	6/30/2017	12,483		10				30
31	GATE & FENCE SCARS	5/29/1992	4,038		10			4,038	31
32	NEW WATER MAIN	10/11/1993	12,204		10			12,204	32
33	RESEAL PARKING AREA	6/7/1997	2,845		10			2,845	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,558,128	\$ 130,570		\$ 130,570	\$	\$ 2,557,211	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 3,558,128	\$ 130,570		\$ 130,570	\$	\$ 2,557,211	1
2	TANK REPLACEMENT - PIPECO	9/28/1998	9,890	495	20	495		9,313	2
3	EXCAVATION OF NEW PARKING	5/11/2001	12,415	621	20	621		10,035	3
4	WALKWAY	8/28/2001	4,119	23	15	23		4,119	4
5	PRIVACY FENCE	6/20/2002	2,550		10			2,550	5
6	Parking Lot Renovation	9/11/2004	3,499		10			3,499	6
7	Portions of parking lot repl	10/20/2008	3,670	367	10	367		3,181	7
8	Concrete sidewalk for emerge	7/26/2009	7,119	475	15	475		3,757	8
9	Trex security fence	9/28/2009	9,142	609	15	609		4,723	9
10	Greenhouse for therapy use	12/22/2010	12,475	1,247	10	1,247		8,109	10
11	Rentention pond	6/6/2011	7,273	727	10	727		4,424	11
12	Hardscape & landscape for re	6/6/2011	3,936	394	10	394		2,394	12
13	Vinyl coated chain link fenc	6/7/2011	6,475	648	10	648		3,939	13
14	Replace sidewalks	9/20/2011	6,617	662	10	662		3,805	14
15	Repave Parking Lot	11/1/2013	49,636	4,964	10	4,964		18,200	15
16	Repave Parking Lot	11/1/2013	54,183	5,418	10	5,418		19,867	16
17	Concrete Dumpster Pad	10/8/2014	8,970	897	10	897		2,467	17
18	Sidewalk Section Replaced	8/29/2016	3,299	275	10	275		275	18
19	INSTALL NEW SEWER LINES	7/14/1993	4,105		10			4,105	19
20	REPLACE PARTS ON 2 SUMP P	5/24/1994	4,034		10			4,034	20
21	Sewage pump	2/7/2009	4,133	414	10	414		3,479	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,775,667	\$ 148,805		\$ 148,805	\$	\$ 2,673,486	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	\$ 322,650	\$ 55,073	\$ 55,073	\$	3-10	\$ 161,683	71
72	Current Year Purchases	54,470	6,367	6,367		5-7	6,367	72
73	Fully Depreciated Assets	649,373	5,690	5,690		3-10	649,373	73
74	Depr Exp (Net Allowable) - Rel Pty Alloc Sch VIII		1,476	1,476				74
75	TOTALS	\$ 1,026,493	\$ 68,606	\$ 68,606	\$		\$ 817,423	75

D. Vehicle Costs. (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transportation	2011 Ford E350 Van	2011	\$ 41,267	\$ 4,127	\$ 4,127	\$	10	\$ 24,072	76
77										77
78										78
79										79
80	TOTALS			\$ 41,267	\$ 4,127	\$ 4,127	\$		\$ 24,072	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,257,512	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 221,538	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 221,538	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)	\$ 3,514,981	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Vehicle in Excess of 1 Allowed	\$ 244,123	\$ 31,436	\$ 187,371	86
87	Assets below IL Capital Threshold/Other	596,873	30,553	476,999	87
88	Assets Disallowed by HFS Cap Review	526,621	17,851	288,724	88
89					89
90					90
91	TOTALS	\$ 1,367,617	\$ 79,840	\$ 953,094	91

G. Construction-in-Progress

	Description	Cost	
92	Metal framing	\$ 1,747	92
93			93
94			94
95		\$ 1,747	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 Exceptional Cr Training Ctr

# 0035477

Report Period Beginning: 07/01/2016

Ending: 06/30/2017

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: N/A - Facility and fixed equipment leased from 100% commonly-owned related party (see SCH VII)

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

If NO, see instructions.

YES  NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Rel Party Home Office Alloc		N/A		5,276	10	10	5
6								6
7	TOTAL				\$ 5,276			7

10. Effective dates of current rental agreement:

Beginning 01/01/2011

Ending 01/01/2021

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

Fiscal Year Ending                      Annual Rent

12. 6/30/2018                      \$ Home Office Alloc Amt

13. 6/30/2019                      \$ Home Office Alloc Amt

14. 6/30/2020                      \$ Home Office 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: \$ 9,292      Description: Copiers/Scanners - Canon Financial Solutions, Inc: \$7,968; Postage Meter - Pitney Bowes: \$962

(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 checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA <u>50</u></p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input checked="" type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA <u>80</u></p>
--	--	---

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies	636	1,107		1,743
3	Classroom Wages (a)		20,560		20,560
4	Clinical Wages (b)		32,897		32,897
5	In-House Trainer Wages (c)	4,709	8,190		12,899
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 5,345	\$ 62,754	\$	\$ 68,099
10	SUM OF line 9, col. 1 and 2 (e)	\$ 68,099			

**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	40
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	23
2. From other facilities (f)	
<b>TOTAL TRAINED</b>	<b>63</b>

- (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		hrs	\$		\$				1
2	Licensed Speech and Language Development Therapist	10a.3	hrs		85	7,780		85	7,780	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a.1	196 hrs	13,699				196	13,699	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.3	# of prescripts		60	3,940		60	3,940	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)	39.3	hrs			10,659			10,659	10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):	Note: Line 10 practitioner is paid a flat monthly fee and does not report hours.								13
14	TOTAL			\$ 13,699	145	\$ 22,379		341	\$ 36,078	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 **06/30/2017**

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 500	\$ 1,000	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>4,482</u> )	544,109	544,109	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	(27,392)	(5,729)	6
7	Other Prepaid Expenses	43,973	43,973	7
8	Accounts Receivable (owners or related parties)	18,820,459	18,660,820	8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 19,381,649	\$ 19,244,173	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		414,085	13
14	Buildings, at Historical Cost		4,494,476	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,716,570	16
17	Accumulated Depreciation (book methods)		(4,468,075)	17
18	Deferred Charges		163,813	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		130,812	21
22	Other Long-Term Assets (spe CIP)		1,747	22
23	Other(specify): <u>Goodwill</u>	396,154	396,154	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 396,154	\$ 2,849,582	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 19,777,803	\$ 22,093,755	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 95,144	\$ 93,728	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		168,544	29
30	Accrued Salaries Payable	273,184	273,184	30
31	Accrued Taxes Payable (excluding real estate taxes)	34,024	34,024	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		12,598	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Due to Rel Party Lessor</u>		475,236	36
37	<u>Rounding</u>		1	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 402,352	\$ 1,057,315	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,798,761	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 5,798,761	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 402,352	\$ 6,856,076	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 19,375,451	\$ 15,237,679	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 19,777,803	\$ 22,093,755	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>18,725,231</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>18,725,231</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>650,220</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>650,220</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>19,375,451</b>	<b>24</b> *

\* 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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 5,193,963	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 5,193,963	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants	18,413	10
11	CNA Training Reimbursements	68,099	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	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 86,512	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	22,985	24
25	Interest and Other Investment Income***		25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 22,985	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Developmental Day Training, Misc. Income</b>	1,580,797	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,580,797	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,884,257	30

2			
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	864,803	31
32	Health Care	2,146,210	32
33	General Administration	1,558,808	33
<b>B. Capital Expense</b>			
34	Ownership	532,709	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	819,021	35
36	Provider Participation Fee	312,486	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,234,037	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	650,220	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 650,220	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,177,995	44
45	Private Pay - Net Inpatient Revenue	11,400	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) <u>Hospice</u>	4,654	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 5,194,049	49

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

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

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

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

Facility Name & ID Number Exceptional Cr Training Ctr

# 0035477

Report Period Beginning:

07/01/2016

Ending:

06/30/2017

**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	1,910	2,102	\$ 92,994	\$ 44.24	1
2	Assistant Director of Nursing	1,657	1,881	61,436	32.66	2
3	Registered Nurses	3,117	3,380	86,642	25.63	3
4	Licensed Practical Nurses	19,848	21,966	507,557	23.11	4
5	CNAs & Orderlies	68,262	73,635	937,376	12.73	5
6	CNA Trainees					6
7	Licensed Therapist	180	196	13,699	69.89	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,426	1,595	31,769	19.92	9
10	Activity Assistants	15,303	16,685	174,750	10.47	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,936	2,088	40,627	19.46	13
14	Head Cook	5,804	6,241	69,418	11.12	14
15	Cook Helpers/Assistants	5,478	5,924	54,027	9.12	15
16	Dishwashers					16
17	Maintenance Workers	1,927	2,121	44,707	21.08	17
18	Housekeepers	12,597	13,712	163,464	11.92	18
19	Laundry	10,214	10,898	127,683	11.72	19
20	Administrator	2,062	2,166	129,286	59.69	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,147	4,372	71,260	16.30	24
25	Vocational Instruction	45,338	49,399	655,635	13.27	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)	1,828	2,061	58,140	28.21	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	203,034	220,422	\$ 3,320,470 *	\$ 15.06	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	106	\$ 5,937	3.1	35
36	Medical Director	N/A	21,000	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	*Note: Medical Director paid flat fee, not hourly				47
48					48
49	TOTAL (lines 35 - 48)	106	\$ 26,937		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 &amp; ID Number

Exceptional Care &amp; Training Cent# 0035477 Report Period Beginning: 07/01/2016 Ending: 06/30/2017

Exceptional Care & Training Center  
Schedule XIX Supplemental Schedule  
Legal Fees Detail

DATE	DESCRIPTION	Amount
1 Legal Fees detail for SCH XIX-C		
8/5/2016	Baker, Donelson, Bearman, Caldwell & Berkowitz	\$ 70.00
11/15/2016	Steptoe & Johnson PLLC	\$ 90.00
2/3/2017	Stoll-Keenon-Ogden PLLC	\$ 76.00
8/31/2016	Baker, Donelson, Bearman, Caldwell & Berkowitz	\$ 156.17
10/31/2016	Baker, Donelson, Bearman, Caldwell & Berkowitz	\$ 1,063.07
12/31/2016	Baker, Donelson, Bearman, Caldwell & Berkowitz	\$ 197.33
1/31/2017	CT Corporation	\$ 119.33
3/6/2017	Stoll-Keenon-Ogden PLLC	\$ 79.84
7/31/2016	In House Counsel Legal Fees	\$ 535.26
8/31/2016	In House Counsel Legal Fees	\$ 584.25
9/30/2016	In House Counsel Legal Fees	\$ 570.21
10/31/2016	In House Counsel Legal Fees	\$ 427.79
11/30/2016	In House Counsel Legal Fees	\$ 504.87
12/31/2016	In House Counsel Legal Fees	\$ 488.06
1/31/2017	In House Counsel Legal Fees	\$ 631.42
2/28/2017	In House Counsel Legal Fees	\$ 519.85
3/31/2017	In House Counsel Legal Fees	\$ 567.67
4/30/2017	In House Counsel Legal Fees	\$ 507.54
5/31/2017	In House Counsel Legal Fees	\$ 571.60
6/30/2017	In House Counsel Legal Fees	\$ 490.99
		\$ 8,251.25

See Schedule VI for adjustment for unallowable portion.

Exceptional Care & Training Center  
 Schedule XIX Supplemental Schedule  
 Travel & Seminar In-State detail:

DESCRIPTION	Amount	SCH V LINE.COL
<u>1 In-State Travel Detail</u>		
Facility Misc Travel (Petty Cash); in-state	409	24.3
Debbie Bieneman, Housekeeping; in-state (bus maintenance)	80 <b>A</b>	24.3
Debra K. Buse, Day Training; in-state	63 <b>A</b>	24.3
Emily Davy, Health Unit Coordinator; in-state (IHCA convention)	101	24.3
Erin Cassidy, Day Training (QMRP); in-state (resident screenings)	297 <b>A</b>	24.3
Gwen Justice, Director of Nursing; in-state (IHCA convention, screenings)	1,049	24.3
Melissa Francque, Executive Director; in-state (IHCA, meetings, screenings)	2,788	24.3
Paula Schedler, Day Training Director; in-state (resident screenings)	82 <b>A</b>	24.3
Velinda Agravante, Activities Director; in-state (coursework)	415 <b>A</b>	24.3
Corporate/Group travel allocation of operations personnel	849	24.3
Other non-care related	371 <b>A</b>	24.3
	<b>6,504</b>	
<u>1 Out-of-State Travel (All to Home Office related training) Detail</u>		
Melissa Francque, Executive Director; out-of-state	574 <b>A</b>	
	<b>574</b>	
Line 24 Column 4 Total:	<b>7,078</b>	0
Line 24 Column 7 Adjustment - Corporate/Home Office Allocated Costs:	<b>16,206</b>	
<i>Unallowable Amounts above removed through SCH 5 Adjustments:</i>		
<b>A</b> Non-care & out-of-state related amounts noted above:	(1,883)	
Allocation for non-care-related Education and Day Training (See Pg 11.2 & 5A)	(1,073)	
Line 24 Column 8 Total:	<b>20,329</b>	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? Yes  
If YES, give association name and amount. ILHCA, \$3,567 net after Schedule VI Adj
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? \_\_\_\_\_
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 7.5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 53,082 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. \$ 312,486  
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? No Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation
  - a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
  - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_
  - c. What percent of all travel expense relates to transportation of nurses and patients? 100
  - d. Have vehicle usage logs been maintained? Yes
  - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
  - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
  - g. Does the facility transport residents to and from day training? 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