

Facility Name & ID Number Exceptional C & Training Ctr

0035477 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF					8
9	SNF/PED	29,191			29,191	9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	29,191			29,191	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 95.21%

D. How many bed reserve days during this year were paid by the Department? 23 (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 6/30/2018 Fiscal Year: FYE 6/30/2018

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

Facility Name & ID Number Exceptional C & Training Ctr # 0035477 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	174,998	6,399	7,242	188,639		188,639	(45,889)	142,750		1
2	Food Purchase		163,992		163,992		163,992	(39,893)	124,099		2
3	Housekeeping	184,968	16,896		201,864		201,864	(53,376)	148,488		3
4	Laundry	138,570	11,361	599	150,530		150,530		150,530		4
5	Heat and Other Utilities			78,606	78,606		78,606	2,475	81,081		5
6	Maintenance	45,576	16,544	60,063	122,183		122,183	(26,122)	96,061		6
7	Other (specify):*										7
8	TOTAL General Services	544,112	215,192	146,510	905,814		905,814	(162,805)	743,009		8
	B. Health Care and Programs										
9	Medical Director			21,000	21,000		21,000		21,000		9
10	Nursing and Medical Records	1,982,161	158,377	212	2,140,750	(42,475)	2,098,275	(267,479)	1,830,796		10
10a	Therapy	14,551	206	3,130	17,887		17,887	(5,894)	11,993		10a
11	Activities	189,230	3,335		192,565		192,565		192,565		11
12	Social Services		23		23		23	(4)	19		12
13	CNA Training					42,475	42,475		42,475		13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,185,942	161,941	24,342	2,372,225		2,372,225	(273,377)	2,098,848		16
	C. General Administration										
17	Administrative	130,360			130,360		130,360	96,594	226,954		17
18	Directors Fees			78,864	78,864		78,864	(19,213)	59,651		18
19	Professional Services			466,600	466,600		466,600	(380,069)	86,531		19
20	Dues, Fees, Subscriptions & Promotions			70,878	70,878		70,878	(31,991)	38,887		20
21	Clerical & General Office Expenses	80,827	14,186	71,983	166,996		166,996	(78,427)	88,569		21
22	Employee Benefits & Payroll Taxes			687,076	687,076		687,076	(118,447)	568,629		22
23	Inservice Training & Education			15,595	15,595		15,595	(4,125)	11,470		23
24	Travel and Seminar			5,377	5,377		5,377	13,663	19,040		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			46,090	46,090		46,090	15,012	61,102		26
27	Other (specify):* Indigent care			13,692	13,692		13,692	(13,692)			27
28	TOTAL General Administration	211,187	14,186	1,456,155	1,681,528		1,681,528	(520,695)	1,160,833		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,941,241	391,319	1,627,007	4,959,567		4,959,567	(956,877)	4,002,690		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation							226,771	226,771			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			11,073	11,073		11,073	155,603	166,676			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			512,706	512,706		512,706	(504,596)	8,110			34
35	Rent-Equipment & Vehicles			10,351	10,351		10,351	(2,532)	7,819			35
36	Other (specify):*							29,379	29,379			36
37	TOTAL Ownership			534,130	534,130		534,130	(95,375)	438,755			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		5,682	30,495	36,177		36,177	(15,255)	20,922			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			311,417	311,417		311,417		311,417			42
43	Other (specify):* Direct GL DT exp	638,430		127,355	765,785		765,785	(765,785)				43
44	TOTAL Special Cost Centers	638,430	5,682	469,267	1,113,379		1,113,379	(781,040)	332,339			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,579,671	397,001	2,630,404	6,607,076		6,607,076	(1,833,292)	4,773,784			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		12,711.86
David K. Williams Food Service Sanitation Manager Certification Course	Rachel Dugger Kelly Carter Sheila Hamilton	Cook Cook Food Service Director	375.00
CGH Medical Center CPR and/or First Aid Cards & Training Materials	Various (20)	Day Training - QMRP	490.00
CGH Medical Center BLS (Basic Life Support) Instructor DVD	Dianne McFadden	Day Training - QMRP	60.00
WorldPoint CPR Training Supplies	Various (20)	Dietary Department	464.27
Saulk Valley Area Chamber of Commerce Lunch & Learn Event - IDES May 17th	Nicci Kirby Paula Schedler	Business Office Administrator Day Training Director	20.00
Illinois Nursing Home Administrator's Association 2017 Annual Convention and Trade Show	Melissa Francque	Executive Director	125.00
Illinois Health Care Association ID/DD Symposium	Melissa Francque	Executive Director	130.00
Illinois Health Care Association 67th Annual Convention & Expo	Melissa Francque Nicci Kirby Dianne McFadden Paula Schedler Amanda Zook Erin Cassidy Deb Buse Barb Rascoe Gwenn Justice Amy Gann Shelia Hamilton Velinda Agravante	Executive Director Business Office Administrator Day Training - QMRP Day Training Director Day Training - QMRP Day Training - QMRP Day Training - QMRP Environmental Services Director D.O.N. QCMA Food Service Director Activity Director	795.00
Allocated Regional Support Costs			424.18

Line 23 Column 4 Total: 15,595 0

Line 23 Column 7 Adjustment - Corporate/Home Office Allocated Costs: 940

Line 23 Column 6 Total: 16,535

Unallowable Amounts above removed through SCH 5 Adjustments: (650)

Non-care related amounts noted above: (4,415)

Allocation for non-care-related Education and Day Training (See Pg 11.2 & 5A)

Line 23 Column 8 Total: 11,470

0

Facility Name & ID Number

Exceptional Care & Training Center

STATE OF ILLINOIS

0035477

Report Period Beginning:

07/01/2017

Ending:

Page 4.2

06/30/2018

Exceptional Care & Training Center
Schedule V Supplemental Schedule
Reclassifications

DESCRIPTION	INCREASE / (DECREASE)	SCH V LINE.COL
<hr/>		
1 Reclassification of C.N.A. Training Expenses for Trainers/Trainees		
C.N.A. Training	42,475	13.5
Nursing & Medical Records	(42,475)	10.5

Exceptional C & Training CtrID# 0035477Report Period Beginning: 07/01/2017Ending: 06/30/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Income Offset - Contributions Received	\$ (47,979)	21	1
2	Unallowable Depr Exp (below threshold, non-cap)	(86,472)	30	2
3	Unallowable Lobbying Portion of ILHCA Dues	(1,545)	20	3
4				4
5	Unallowable Portion of Inservice Training/Edu	(650)	23	5
6	Unallowable Portion of Travel/Seminar	(1,097)	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	(45,889)	1	14
15	Unallowable Day Trng Alloc - Food	(39,893)	2	15
16	Unallowable Day Trng Alloc - Hskpg	(53,376)	3	16
17	Unallowable Day Trng Alloc - Maint	(26,254)	6	17
18	Unallowable Day Trng Alloc - Nursing	(267,479)	10	18
19	Unallowable Day Trng Alloc - Therapy	(5,894)	10a	19
20	Unallowable Day Trng Alloc - Soc Svcs	(4)	12	20
21	Unallowable Day Trng Admin Alloc	(36,905)	17	21
22	Unallowable Day Trng Dir Fees	(19,213)	18	22
23	Unallowable Day Trng Prof Svcs Alloc	(79,168)	19	23
24	Unallowable Day Trng Dues/Fees Alloc	(14,484)	20	24
25	Unallowable Day Trng Clerical Alloc	(35,995)	21	25
26	Unallowable Day Trng EE Ben Alloc	(139,529)	22	26
27	Unallowable Day Trng Insrvt/Trn Alloc	(4,415)	23	27
28	Unallowable Day Trng Travel/Seminar Alloc	(830)	24	28
29	Unallowable Day Trng Insur Alloc	(12,187)	26	29
30	Unallowable Day Trng Rent Equip Alloc	(2,737)	35	30
31	Unallowable Day Trng Transport Alloc	(15,255)	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	Total	(937,250)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Exceptional C & Training Ctr# 0035477

Report Period Beginning:

07/01/2017

Ending:

06/30/2018

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	(45,889)	0	0	0	0	0	0	0	0	0	0	(45,889)	1
2	Food Purchase	(39,893)	0	0	0	0	0	0	0	0	0	0	(39,893)	2
3	Housekeeping	(53,376)	0	0	0	0	0	0	0	0	0	0	(53,376)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	2,475	0	0	0	0	0	0	0	0	2,475	5
6	Maintenance	(26,254)	0	132	0	0	0	0	0	0	0	0	(26,122)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(165,412)	0	2,607	0	0	0	0	0	0	0	0	(162,805)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(267,479)	0	0	0	0	0	0	0	0	0	0	(267,479)	10
10a	Therapy	(5,894)	0	0	0	0	0	0	0	0	0	0	(5,894)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(4)	0	0	0	0	0	0	0	0	0	0	(4)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(273,377)	0	0	0	0	0	0	0	0	0	0	(273,377)	16
	C. General Administration													
17	Administrative	(36,905)	0	133,499	0	0	0	0	0	0	0	0	96,594	17
18	Directors Fees	(19,213)	0	0	0	0	0	0	0	0	0	0	(19,213)	18
19	Professional Services	(80,485)	0	(322,684)	23,100	0	0	0	0	0	0	0	(380,069)	19
20	Fees, Subscriptions & Promotions	(33,682)	0	1,691	0	0	0	0	0	0	0	0	(31,991)	20
21	Clerical & General Office Expenses	(83,974)	0	5,547	0	0	0	0	0	0	0	0	(78,427)	21
22	Employee Benefits & Payroll Taxes	(139,529)	0	21,082	0	0	0	0	0	0	0	0	(118,447)	22
23	Inservice Training & Education	(5,065)	0	940	0	0	0	0	0	0	0	0	(4,125)	23
24	Travel and Seminar	(1,927)	0	15,590	0	0	0	0	0	0	0	0	13,663	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(12,187)	0	1,498	25,701	0	0	0	0	0	0	0	15,012	26
27	Other (specify):*	(13,692)	0	0	0	0	0	0	0	0	0	0	(13,692)	27
28	TOTAL General Administration	(426,659)	0	(142,837)	48,801	0	(520,695)	28						
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(865,448)	0	(140,230)	48,801	0	(956,877)	29						

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Exceptional C & Training Ctr# 0035477

Report Period Beginning:

07/01/2017 Ending:06/30/2018

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	(86,472)	0	1,225	312,018	0	0	0	0	0	0	0	226,771	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	155,603	0	0	0	0	0	0	0	155,603	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	8,110	(512,706)	0	0	0	0	0	0	0	(504,596)	34
35	Rent-Equipment & Vehicles	(2,737)	0	205	0	0	0	0	0	0	0	0	(2,532)	35
36	Other (specify):*	0	0	0	29,379	0	0	0	0	0	0	0	29,379	36
37	TOTAL Ownership	(89,209)	0	9,540	(15,706)	0	(95,375)	37						
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(15,255)	0	0	0	0	0	0	0	0	0	0	(15,255)	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):*	(765,785)	0	0	0	0	0	0	0	0	0	0	(765,785)	43
44	TOTAL Special Cost Centers	(781,040)	0	0	0	0	0	0	0	0	0	0	(781,040)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,735,697)	0	(130,690)	33,095	0	(1,833,292)	45						

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.

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	\$ 335,690	Medical Rehabilitation Centers, LLC	37.50%	\$	\$ (335,690)	
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				2,475	2,475	
20	V	6 Maintenance				132	132	
21	V	17 Administrative				133,499	133,499	
22	V	19 Professional Services				13,006	13,006	
23	V	20 Dues, Fees, Subscriptions				1,691	1,691	
24	V	21 Clerical & General Office				5,547	5,547	
25	V	22 Employee Benefits & Payroll Taxes				21,082	21,082	
26	V	23 Inservice Training & Education				940	940	
27	V	24 Travel & Seminar				15,590	15,590	
28	V	26 Insurance				1,498	1,498	
29	V	30 Depreciation				1,225	1,225	
30	V	34 Rent - Facility & Grounds				8,110	8,110	
31	V	35 Rent - Equipment				205	205	
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		\$ 335,690			\$ 205,000	\$ * (130,690)	

* 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)	15
16	V			This facility company is under 100% common				16
17	V			ownership with ECTC, and therefore the "rent" paid				17
18	V			to the facility company has been removed from this report,				18
19	V			and the actual expenses of the facility company have been				19
20	V			added here:.				20
21	V	30 Actual Depreciation of Rel Pty		-Depreciation		312,018	312,018	21
22	V	32 Actual Interest (net) of Rel Pty		-Interest (net of interest income)		149,142	149,142	22
23	V	32 Actual Amort of Debt Cost-Rel Pty		-Amort of Debt Costs		6,461	6,461	23
24	V	26 Actual Insurance of Rel Pty		-Insurance		25,701	25,701	24
25	V	36 Actual Mortgage Ins of Rel Pty		-Mortgage Insurance		29,379	29,379	25
26	V	19 Actual Accting Fees of Rel Pty		-Accounting Fees		23,100	23,100	26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 512,706			\$ 545,801	\$ * 33,095	39

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

Facility Name & ID Number Exceptional C & Training Ctr # 0035477 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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 Foes	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	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										8	
9	of HCI affiliated facilities, Exceptional Care & Training Center being one of many. Therefore no Board Fees or compensation paid directly by ECTC to the										9	
10	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,										10	
11	including payment by HCI to Board members of each legal entity. Fees paid by other IL facilities are shown on Page 7.1.										11	
12	The entire amount of fees included on this report, grouped on Line 18, is disclosed here at actual cost to the facility:								ADMIN FEES	78,864	18.8	12
13								TOTAL	\$ 78,864		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 & ID Number

Exceptional Care & Training Center

0035477

Report Period Beginning:

07/01/17

Ending:

06/30/18

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 C & Training Ctr

0035477

Report Period Beginning:

07/01/2017

Ending: 6/30/2018

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	242,402	20	\$ 205,000	\$ 2,927	\$ 2,475	1	
2	6	Maintenance	Direct Cost	242,402	20	205,000	157	133	2	
3	17	Administrative	Direct Cost	242,402	20	205,000	157,855	133,498	3	
4	19	Professional Services	Direct Cost	242,402	20	205,000	15,379	13,006	4	
5	20	Dues, Fees, Subscriptions	Direct Cost	242,402	20	205,000	1,999	1,691	5	
6	21	Clerical & General Office	Direct Cost	242,402	20	205,000	6,559	5,547	6	
7	22	Employee Benefits & Payroll Tax	Direct Cost	242,402	20	205,000	24,928	21,082	7	
8	23	Inservice Training & Education	Direct Cost	242,402	20	205,000	1,111	940	8	
9	24	Travel & Seminar	Direct Cost	242,402	20	205,000	18,434	15,590	9	
10	26	Insurance	Direct Cost	242,402	20	205,000	1,771	1,498	10	
11	30	Depreciation	Direct Cost	242,402	20	205,000	1,449	1,225	11	
12	32	Interest	Direct Cost	242,402	20	205,000	0	0	12	
13	34	Rent - Facility & Grounds	Direct Cost	242,402	20	205,000	9,589	8,109	13	
14	35	Rent - Equipment	Direct Cost	242,402	20	205,000	243	206	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					\$ 2,870,000	\$	\$ 205,000	25	

Facility Name & ID Number Exceptional Care & Training Center STATE OF ILLINOIS # 0035477 Report Period Beginning: 07/01/2017 Ending: 06/30/2018 8.1

VIII. ALLOCATION OF INDIRECT COSTS (continued)

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)

YES NO

Name of Related Organization Medical Rehabilitation Centers, LLC, dba Exceptional Living Centers
 Street Address 1050 Chinoe Road, Suite 350
 City / State / Zip Code Lexington, KY 40502
 Phone Number (859) 255-0075
 Fax Number (859) 281-5150

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

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 Grouper" 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 SNF is then reduced by the percentage by which the gross mgmt fee expense for ELC would be reduced to 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 FYE 06/30/18	Facility GL Mgmt Fee FYE 06/30/18	Percent Alloc.	Actual Costs
1 Allis Care Center	9,848,760	0	8.12%	419,839
2 Exceptional Rehabilitation	0	0	0.00%	0
3 Exceptional Senior Living	1,841,559	41,117	1.52%	78,503
Total LHM	11,690,319		9.64%	498,342
4 Bethel Care Center	1,917,173	32,760	1.58%	81,726
5 Colonial Care Center	1,848,447	35,491	1.52%	78,797
6 Karmenta Care Center	2,600,619	49,226	2.15%	110,861
7 Clearwater Care Center	2,869,201	53,277	2.37%	122,310
Subtotal AE Wisconsin Facilities	9,235,440		7.62%	393,694
8 Morning Breeze	4,977,838	137,958	4.11%	212,198
9 Sanders Glen	2,459,487	103,824	2.03%	104,845
The Home Place	0	0	0.00%	0 NO LONGER MANAGED
Subtotal AE Indiana Facilities	7,437,325		6.14%	317,043
Total American Eagle	16,672,765		13.75%	710,737
10 ELC Brazil	5,834,618	458,004	4.81%	248,722
11 Towne Park	841,111	61,629	0.69%	35,855
12 Randolph Nursing	5,150,405	318,864	4.25%	219,555
13 Richland Bean-Blossom	5,778,194	351,696	4.77%	246,317
14 Vernon Manor	6,140,468	348,228	5.07%	261,760
Subtotal ESG Indiana Facilities	23,744,796		19.59%	1,012,208
15 Exceptional Care Training Center	5,686,362	396,936	4.69%	242,402
16 Swann Special Care Center	8,879,800	575,640	7.33%	378,534
17 Walter Lawson	7,546,778	511,896	6.23%	321,709
Subtotal ESG Illinois Facilities	22,112,940		18.24%	942,645
18 Harbor	14,169,699	970,476	11.69%	604,035
19 Parkview	12,423,416	795,168	10.25%	529,593
20 Churchman	10,760,865	704,616	8.88%	458,721
21 Claremont	9,644,520	594,000	7.96%	411,133
Subtotal ESG East	46,998,500		38.77%	2,003,482
Total Hoosier Care	92,856,236		76.60%	3,958,335
Total ELC Facilities Under Mgmt	121,219,320		100%	5,167,415

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

ILLINOIS ALLOCATION & DISALLOWANCE FOR SNF/DT/EDU SPLIT AND REDUCTION OF REMAINING REL PTY MGMT FEE TO PROPORTIONAL COST/FUNCTIONAL EXPENSE

	Gross GL Rel Pty Mgmt Fee Expense	Split among programs per Supergrouper Alloc			% of Total by Program		
		SNF	EDU	DT	SNF	EDU	DT
Exceptional Care Training Center	396,936	335,690	-	61,246	85%	0%	15%
Swann Special Care Center	575,640	490,384	12,771	72,485	85%	2%	13%
Walter Lawson	511,896	444,026	24,318	43,552	87%	5%	9%

Included in CR SCH V Line 19 Col 4

Amts removed via EDU/DT Adj CR PG5A (See DT/EDU Alloc WP)

	Remaining Amount in Adjusted SNF amt:	
Exceptional Care Training Center	335,690	
Swann Special Care Center	490,384	<i>To CR PG6 Col 4 GL cost of Rel Party Mgmt Fee</i>
Walter Lawson	444,026	<i>Net amts remaining in SNF allowable costs after removing EDU/DT portions</i> <i>**This amount must now be reduced to reflect actual cost of rel pty mgmt co</i>

	Ratio of Allowable Costs to Unadjusted GL Management Fee per Facility Allocation above:
Exceptional Care Training Center	61%
Swann Special Care Center	66%
Walter Lawson	63%

	Calculate remaining allowable related party management fee (Total):	
Exceptional Care Training Center	205,000	<i>Allowable cost of Rel Pty Mgmt Co to now be reclassified to functional expense lines below</i>
Swann Special Care Center	322,470	<i>Allowable cost of Rel Pty Mgmt Co to now be reclassified to functional expense lines below</i>
Walter Lawson	279,055	<i>Allowable cost of Rel Pty Mgmt Co to now be reclassified to functional expense lines below</i>

	Check: Net adjustment/difference by reducing remaining GL amt to allowable rel party costs/functional expenses below:	
Exceptional Care Training Center	130,690	<i>Check - s/b CR PG6 Col 8 Adjustment after functional expense adjs below</i>
Swann Special Care Center	167,913	<i>Check - s/b CR PG6 Col 8 Adjustment after functional expense adjs below</i>
Walter Lawson	164,971	<i>Check - s/b CR PG6 Col 8 Adjustment after functional expense adjs below</i>

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

<u>Exceptional Care Training Center</u>			Percentage of grouped CR Line to total exp		Amt to reclass to CR Lines	
IL CR Line						
5	Utilities	1.21%	2,475	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
6	Maintenance	0.06%	132	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
17	Administrative	65.12%	133,499	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
19	Professional Services	6.34%	13,006	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
20	Dues, Fees, Subscriptions	0.82%	1,691	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
21	Clerical & General Office	2.71%	5,547	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
22	Employee Benefits & Payroll Taxes	10.28%	21,082	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
23	Inservice Training & Education	0.46%	940	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
24	Travel & Seminar	7.60%	15,590	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
25	Other Admin Staff Transportation	0.00%	-	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
26	Insurance	0.73%	1,498	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
30	Depreciation	0.60%	1,225	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
32	Interest	0.00%	-	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
34	Rent - Facility & Grounds	3.96%	8,110	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
35	Rent - Equipment	0.10%	205	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
		100.00%	205,000			
<u>Swann Special Care Center</u>			Percentage of grouped CR Line to total exp		Amt to reclass to CR Lines	
IL CR Line						
5	Utilities	1.21%	3,893	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
6	Maintenance	0.06%	208	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
17	Administrative	65.12%	209,997	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
19	Professional Services	6.34%	20,459	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
20	Dues, Fees, Subscriptions	0.82%	2,659	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
21	Clerical & General Office	2.71%	8,726	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
22	Employee Benefits & Payroll Taxes	10.28%	33,162	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
23	Inservice Training & Education	0.46%	1,478	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
24	Travel & Seminar	7.60%	24,523	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
25	Other Admin Staff Transportation	0.00%	-	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
26	Insurance	0.73%	2,357	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
30	Depreciation	0.60%	1,928	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
32	Interest	0.00%	-	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
34	Rent - Facility & Grounds	3.96%	12,757	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
35	Rent - Equipment	0.10%	323	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
		100.00%	322,470			
<u>Walter Lawson Children's Home</u>			Percentage of grouped CR Line to total exp		Amt to reclass to CR Lines	
IL CR Line						
5	Utilities	1.21%	3,369	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
6	Maintenance	0.06%	180	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
17	Administrative	65.12%	181,724	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
19	Professional Services	6.34%	17,705	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
20	Dues, Fees, Subscriptions	0.82%	2,301	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
21	Clerical & General Office	2.71%	7,551	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
22	Employee Benefits & Payroll Taxes	10.28%	28,697	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
23	Inservice Training & Education	0.46%	1,279	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
24	Travel & Seminar	7.60%	21,222	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
25	Other Admin Staff Transportation	0.00%	-	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
26	Insurance	0.73%	2,039	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
30	Depreciation	0.60%	1,668	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
32	Interest	0.00%	-	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
34	Rent - Facility & Grounds	3.96%	11,039	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
35	Rent - Equipment	0.10%	279	<i>To CR PG6 Col 7 allowable cost of Rel Pty Mgmt Co</i>		
		100.00%	279,055			

Facility Name & ID Number

Exceptional C & Training Ctr

0035477

Report Period Beginning:

07/01/2017

Ending:

06/30/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	LP Mortgage HUD Loan		X	Facility Purchase Financing	\$26,513.35	11/1/12	\$ 6,675,000	\$ 5,798,761	11/1/42	0.0254	\$ 149,260	1								
2												2								
3												3								
4												4								
5												5								
Working Capital																				
6	GE Healthcare Finance		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	TOTAL Facility Related				\$26,513.35		\$ 12,425,000	\$ 5,798,761			\$ 149,260	9								
B. Non-Facility Related*																				
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$	14								
15	TOTALS (line 9+line14)						\$ 12,425,000	\$ 5,798,761			\$ 149,260	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 29,379 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 2017 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 2018 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:	2013	<u> </u>	8
	2014	<u> </u>	9
	2015	<u> </u>	10
	2016	<u> </u>	11
	2017	<u> </u>	12

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

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13	FROM R. E. TAX STATEMENT FOR 2017	\$ <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.**

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Exceptional C & Training Ctr COUNTY Whiteside

FACILITY IDPH LICENSE NUMBER 0035477

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2017.

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

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

X. BUILDING AND GENERAL INFORMATION:

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

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

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

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

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

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

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

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.

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

Facility Name & ID Number

Exceptional Care & Training Center

0035477

Report Period Beginning:

07/01/2017

Ending: 06/30/2018

Exceptional Care & 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	\$	\$ 1,981,166	4
5	15			1991	358,311	11,944	30	11,944		323,038	5
6	5			2004							6
7											7
8											8
	Improvement Type**										
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		4,301	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		15			3,061	20
21		STORM WINDOW PROJECT	6/24/2002		8,937	447	20	447		7,187	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		9,855	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		26,532	26
27		Sprinkler system-Phase II	6/30/2006		7,920	528	15	528		6,336	27
28		Sprinkler system-Phase III	9/21/2006		13,365	891	15	891		10,469	28
29		Light fixtures (24) and new	1/22/2007		6,434	429	15	429		4,897	29
30		Ductwork & roof exhaust for	3/15/2007		3,498	233	15	233		2,643	30
31		Brake assembly on dumbwaiter	7/24/2007		4,389	293	15	293		3,194	31
32		Privacy wall in day rooms (2	6/6/2008		3,297	220	15	220		2,217	32
33		Wiring & outlets for kitchen	9/26/2008		3,434	229	15	229		2,232	33
34		Exit & boiler room doors rep	12/18/2008		2,712	181	15	181		1,717	34
35		Avaya phone system for day t	5/21/2009		7,010	701	10	701		6,367	35
36		5 ton rooftop hvac unit	7/9/2009		6,485	432	15	432		3,891	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 C & Training Ctr# 0035477

Report Period Beginning:

07/01/2017 Ending: 06/30/2018**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	26 x 12 storage shed	7/12/2009	\$ 8,280	\$ 552	15	\$ 552	\$	\$ 4,968	37
38	Water heaters (2)	8/13/2009	11,250	1,125	10	1,125		10,031	38
39	Grease trap replaced and ele	5/20/2010	7,217	481	15	481		3,889	39
40	Roof for courtyard pavillion	5/28/2010	6,657	444	15	444		3,587	40
41	Tile work for walls in south	7/15/2010	11,594	1,159	10	1,159		9,275	41
42	Misc electrical work	10/6/2010	4,915	328	15	328		2,539	42
43	Main drain line replaced	10/9/2010	2,818	188	15	188		1,456	43
44	Parapet wall on roof	10/28/2010	8,215	411	20	411		3,149	44
45	Remodel restroom for isolati	2/28/2011	2,556	256	10	256		1,875	45
46	Tile in lobby and surroundin	6/14/2011	3,274	327	10	327		2,319	46
47	Roof hvac units (2)	10/3/2011	8,173	817	10	817		5,517	47
48	Water heater for south wing	10/4/2011	7,937	794	10	794		5,357	48
49	Replace header on basement d	12/7/2011	4,870	325	15	325		2,137	49
50	Medical room remodel	12/1/2012	8,082	808	10	808		4,512	50
51	Boiler	3/1/2013	22,525	1,502	15	1,502		8,009	51
52	Bryant a/c units (2) and dis	4/12/2013	13,875	925	15	925		4,856	52
53	Boiler Repair/Replacement	7/23/2013	29,683	2,968	10	2,968		14,594	53
54	Nurses Station Remodel	8/15/2013	19,747	1,975	10	1,975		9,709	54
55	Nurses Station Remodel	10/2/2013	19,748	1,975	10	1,975		9,380	55
56	Replaced Fire Door	10/3/2013	5,615	562	10	562		2,667	56
57	New Dumbwaiter	12/20/2013	10,898	1,090	10	1,090		4,904	57
58	Installation of dumbwaiter	4/10/2014	21,797	2,180	10	2,180		9,264	58
59	New Tile	6/12/2014	2,578	258	10	258		1,053	59
60	Emergency Generator	7/31/2014	10,775	1,078	10	1,078		4,220	60
61	Emergency Generator	7/31/2014	10,775	1,078	10	1,078		4,220	61
62	Emergency Generator	7/31/2014	12,810	1,281	10	1,281		5,017	62
63	Replace Dry Wall in 3 Rooms	11/7/2014	2,950	295	10	295		1,082	63
64	New Metal Doors	11/19/2014	5,635	564	10	564		2,019	64
65	Replaced Drain Line in Kitch	11/19/2014	2,700	270	10	270		968	65
66	3 Bathroom Remodels	12/10/2014	4,185	419	10	419		1,500	66
67	New Roof	12/30/2014	5,950	595	10	595		2,070	67
68	New Roof	12/30/2014	7,350	735	10	735		2,573	68
69	New Roof	12/30/2014	6,000	600	10	600		2,100	69
70	TOTAL (lines 4 thru 69)		\$ 3,177,572	\$ 106,095		\$ 106,095	\$	\$ 2,603,947	70

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

Facility Name & ID Number Exceptional C & Training Ctr# 0035477

Report Period Beginning:

07/01/2017 Ending: 06/30/2018**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		\$ 3,177,572	\$ 106,095		\$ 106,095	\$	\$ 2,603,947	1
2	Installed FRP Board in Sever	3/19/2015	3,010	301	10	301		978	2
3	Bedroom/Bath Remodel	5/20/2015	60,000	6,000	10	6,000		18,500	3
4	Q Office & Conf Room Repairs	10/8/2015	3,341	334	10	334		919	4
5	Bedroom/Bath Remodel	11/19/2015	40,000	4,000	10	4,000		10,333	5
6	Bedroom/Bath Remodel	1/16/2016	28,040	2,804	10	2,804		6,776	6
7	Repairs to double fire doors	4/1/2016	2,752	275	10	275		619	7
8	Door Hardware, Wall/Door Pan	6/24/2016	15,000	1,500	10	1,500		3,000	8
9	Hallway Handrails - 1st Pmt	6/24/2016	5,000	500	10	500		1,000	9
10	Door Hardware, Wall/Door Pan	7/12/2016	14,760	1,476	10	1,476		2,952	10
11	Hallway Handrails - Final pm	7/12/2016	4,650	465	10	465		930	11
12	Fire Door Coolers	7/22/2016	2,880	288	10	288		552	12
13	Door Cooler	8/9/2016	3,250	325	10	325		623	13
14	Cabinets & Counters	9/26/2016	5,682	568	10	568		994	14
15	Compressor for HVAC Unit	10/27/2016	3,028	303	10	303		505	15
16	Tub Room Remodel - 50%	11/30/2016	26,530	2,653	10	2,653		4,201	16
17	Ceiling Lifts	11/30/2016	4,986	499	10	499		790	17
18	Tile Installation	12/7/2016	4,481	448	10	448		710	18
19	Replace Picture Windows	12/13/2016	21,730	2,173	10	2,173		3,441	19
20	Ceiling Lifts	12/21/2016	7,807	781	10	781		1,171	20
21	Ceiling Lifts	12/29/2016	6,800	680	10	680		1,020	21
22	Cabinets	2/16/2017	4,685	468	10	468		625	22
23	Windows Replaced	3/2/2017	10,532	1,053	10	1,053		1,404	23
24	Hopper Sink & Flush Valve In	4/20/2017	5,225	523	10	523		610	24
25	Fire Alarm	4/28/2017	4,598	460	10	460		536	25
26	Shower Renovation 40%	6/30/2017	19,973	1,997	10	1,997		1,997	26
27	Shower Renovation 30%	6/30/2017	14,980	1,498	10	1,498		1,498	27
28	Shower Renovations	6/30/2017	12,800	1,280	10	1,280		1,280	28
29	Shower Renovation	6/30/2017	12,483	1,248	10	1,248		1,248	29
30	GATE & FENCE SCARS	5/29/1992	4,038		10			4,038	30
31	NEW WATER MAIN	10/11/1993	12,204		10			12,204	31
32	RESEAL PARKING AREA	6/7/1997	2,845		10			2,845	32
33	TANK REPLACEMENT - PIPECO	9/28/1998	9,890	495	20	495		9,808	33
34	TOTAL (lines 1 thru 33)		\$ 3,555,553	\$ 141,490		\$ 141,490	\$	\$ 2,702,053	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,555,553	\$ 141,490		\$ 141,490	\$	\$ 2,702,053	1
2	EXCAVATION OF NEW PARKING	5/11/2001	12,415	621		621		10,656	2
3	WALKWAY	8/28/2001	4,119					4,119	3
4	PRIVACY FENCE	6/20/2002	2,550					2,550	4
5	Parking Lot Renovation	9/11/2004	3,499					3,499	5
6	Portions of parking lot repl	10/20/2008	3,670	367		367		3,548	6
7	Concrete sidewalk for emerge	7/26/2009	7,119	475		475		4,232	7
8	Trex security fence	9/28/2009	9,142	609		609		5,333	8
9	Greenhouse for therapy use	12/22/2010	12,475	1,247		1,247		9,356	9
10	Rentention pond	6/6/2011	7,273	727		727		5,152	10
11	Hardscape & landscape for re	6/6/2011	3,936	394		394		2,788	11
12	Vinyl coated chain link fenc	6/7/2011	6,475	648		648		4,586	12
13	Replace sidewalks	9/20/2011	6,617	662		662		4,466	13
14	Repave Parking Lot	11/1/2013	49,636	4,964		4,964		23,164	14
15	Repave Parking Lot	11/1/2013	54,183	5,418		5,418		25,285	15
16	Concrete Dumpster Pad	10/8/2014	8,970	897		897		3,364	16
17	Sidewalk Section Replaced	8/29/2016	3,299	330		330		605	17
18	INSTALL NEW SEWER LINES	7/14/1993	4,105					4,105	18
19	REPLACE PARTS ON 2 SUMP P	5/24/1994	4,034					4,034	19
20	Sewage pump	2/7/2009	4,133	413		413		3,892	20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,763,202	\$ 159,261		\$ 159,261	\$	\$ 2,826,786	34

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

Facility Name & ID Number Exceptional C & Training Ctr

0035477

Report Period Beginning:

07/01/2017

Ending:

06/30/2018

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	\$ 342,459	\$ 56,835	\$ 56,835	\$	3-10	\$ 193,455	71
72	Current Year Purchases	21,514	2,091	2,091		5-7	2,091	72
73	Fully Depreciated Assets	684,035	3,232	3,232		3-10	684,035	73
74	Depr Exp (Net Allowable) - Rel Pty Alloc Sch VIII		1,225	1,225				74
75	TOTALS	\$ 1,048,008	\$ 63,383	\$ 63,383	\$		\$ 879,581	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	\$ 28,199	76
77										77
78										78
79										79
80	TOTALS			\$ 41,267	\$ 4,127	\$ 4,127	\$		\$ 28,199	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)	\$ 5,266,562	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 226,771	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 226,771	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)	\$ 3,734,566	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	\$ 30,996	\$ 218,366	86
87	Assets below IL Capital Threshold/Other	627,099	31,317	508,425	87
88	Assets Disallowed by HFS Cap Review	654,912	24,159	318,931	88
89					89
90					90
91	TOTALS	\$ 1,526,134	\$ 86,472	\$ 1,045,722	91

G. Construction-in-Progress

	Description	Cost	
92	Flooring project	\$ 120,937	92
93			93
94			94
95		\$ 120,937	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 C & Training Ctr

0035477

Report Period Beginning: 07/01/2017

Ending: 06/30/2018

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		8,110	10	10	5
6								6
7	TOTAL				\$ 8,110			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. 6/30/2019 \$ Home Office Alloc Amt

13. 6/30/2020 \$ Home Office Alloc Amt

14. 6/30/2021 \$ 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: \$ 10,567 Description: Copiers/Scanners - Canon Financial Solutions, Inc: \$9,409; Postage Meter - Pitney Bowes: \$952

(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			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies	387	692		1,079
3	Classroom Wages (a)		12,850		12,850
4	Clinical Wages (b)		20,560		20,560
5	In-House Trainer Wages (c)	2,867	5,119		7,986
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$ 3,254	\$ 39,221	\$	\$ 42,475
10	SUM OF line 9, col. 1 and 2 (e)	\$ 42,475			

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	25
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	14
2. From other facilities (f)	
TOTAL TRAINED	39

- (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		29	3,130		29	3,130	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a.1	208 hrs	14,551				208	14,551	4
5	Physician Care		visits							5
6	Dental Care	39.3	visits			136			136	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.3	# of prescripts		96	6,385		96	6,385	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)	39.3	hrs			8,830			8,830	10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$ 14,551	125	\$ 18,481	\$	333	\$ 33,032	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 **06/30/2018**

(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	\$ 1,000	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>18,173</u>)	752,589	752,589	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(17,906)	4,375	6
7	Other Prepaid Expenses	8,259	8,259	7
8	Accounts Receivable (owners or related parties)	19,125,359	18,960,866	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 19,868,801	\$ 19,727,089	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		414,085	13
14	Buildings, at Historical Cost		4,619,465	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,759,146	16
17	Accumulated Depreciation (book methods)		(4,780,289)	17
18	Deferred Charges		157,351	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		137,531	21
22	Other Long-Term Assets (spe CIP)		120,937	22
23	Other(specify): <u>Goodwill</u>	396,154	396,154	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 396,154	\$ 2,824,380	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 20,264,955	\$ 22,551,469	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 115,967	\$ 127,667	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		172,875	29
30	Accrued Salaries Payable	257,432	257,432	30
31	Accrued Taxes Payable (excluding real estate taxes)	42,191	42,191	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		12,274	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Due to Rel Party Lessor</u>		634,875	36
37	<u>Rounding</u>			37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 415,590	\$ 1,247,314	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		5,625,886	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43		(2)	(3)	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ (2)	\$ 5,625,883	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 415,588	\$ 6,873,197	46
47	TOTAL EQUITY(page 18, line 24)	\$ 19,849,367	\$ 15,678,272	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 20,264,955	\$ 22,551,469	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 19,375,451	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 19,375,451	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	473,916	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)	\$ 473,916	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)	\$ 19,849,367	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Exceptional C & Training Ctr

0035477

Report Period Beginning: 07/01/2017

Ending: 06/30/2018

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		Amount	
I. Revenue			
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,321,549	1
2	Discounts and Allowances for all Levels	(34)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,321,515	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	80,972	11
12	Gift and Coffee Shop	192	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	8,665	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 89,829	23
D. Non-Operating Revenue			
24	Contributions	47,979	24
25	Interest and Other Investment Income***	533	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 48,512	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Developmental Day Training</u>	1,621,006	28
28a	<u>Misc Inc/Prior Year Settlements</u>	130	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,621,136	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,080,992	30

2		Amount	
II. Expenses			
A. Operating Expenses			
31	General Services	905,814	31
32	Health Care	2,372,225	32
33	General Administration	1,681,528	33
B. Capital Expense			
34	Ownership	534,130	34
C. Ancillary Expense			
35	Special Cost Centers	801,962	35
36	Provider Participation Fee	311,417	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,607,076	40
41	Income before Income Taxes (line 30 minus line 40)**	473,916	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 473,916	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,321,349	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) <u>Hospice</u>	166	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,321,515	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 C & Training Ctr

0035477

Report Period Beginning: 07/01/2017

Ending: 06/30/2018

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	2,336	2,546	\$ 112,680	\$ 44.26	1
2	Assistant Director of Nursing	1,698	1,844	59,359	32.19	2
3	Registered Nurses	4,706	5,065	150,712	29.76	3
4	Licensed Practical Nurses	18,751	20,770	535,771	25.80	4
5	CNAs & Orderlies	73,431	79,566	1,121,753	14.10	5
6	CNA Trainees					6
7	Licensed Therapist	201	208	14,551	69.96	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,878	2,061	30,941	15.01	9
10	Activity Assistants	14,925	16,123	158,288	9.82	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,929	2,123	44,132	20.79	13
14	Head Cook	5,870	6,400	77,971	12.18	14
15	Cook Helpers/Assistants	5,117	5,477	52,896	9.66	15
16	Dishwashers					16
17	Maintenance Workers	1,844	2,037	45,576	22.37	17
18	Housekeepers	13,821	15,033	184,968	12.30	18
19	Laundry	10,908	11,625	138,570	11.92	19
20	Administrator	1,998	2,169	130,360	60.10	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,957	4,285	80,827	18.86	24
25	Vocational Instruction	40,216	43,382	638,430	14.72	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)	66	67	1,886	28.15	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	203,652	220,781	\$ 3,579,671 *	\$ 16.21	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	102	\$ 5,824	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)	102	\$ 26,824		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

Exceptional Care & Training Cent # 0035477 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

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

DATE	DESCRIPTION	Amount
<u>1 Legal Fees detail for SCH XIX-C</u>		
8/14/2017	Baker, Donelson, Bearman, Caldwell & Berkowit	\$ 28.00
10/10/2017	Baker, Donelson, Bearman, Caldwell & Berkowit	\$ 598.00
10/30/2017	Baker, Donelson, Bearman, Caldwell & Berkowit	\$ 485.40
12/8/2017	Smith Amundsen	\$ 325.00
12/20/2017	Smith Amundsen	\$ 420.00
1/22/2018	Smith Amundsen	\$ 4,379.00
1/22/2018	Lancaster Pollard Mortgage Co	\$ 133.40
1/22/2018	Lancaster Pollard Mortgage Co	\$ 71.20
2/5/2018	Smith Amundsen	\$ 140.00
2/28/2018	Baker, Donelson, Bearman, Caldwell & Berkowitz	\$ 174.00
2/28/2018	Smith Amundsen	\$ 1,050.00
3/20/2018	Smith Amundsen	\$ 840.00
4/17/2018	Smith Amundsen	\$ 250.00
5/21/2018	Michigan Peer Review Organization Admi	\$ 1,502.50
5/30/2018	Smith Amundsen	\$ 54.16
6/30/2018	Duane Morris LLP	\$ 1,162.50
7/31/2017	In House Counsel Legal Fees	\$ 570.73
8/31/2017	In House Counsel Legal Fees	\$ 589.59
9/30/2017	In House Counsel Legal Fees	\$ 466.68
9/30/2017	In House Counsel Legal Fees	\$ 227.28
10/31/2017	In House Counsel Legal Fees	\$ 753.99
11/30/2017	In House Counsel Legal Fees	\$ 202.55
11/30/2017	In House Counsel Legal Fees	\$ 285.09
12/31/2017	In House Counsel Legal Fees	\$ 815.18
12/31/2017	In House Counsel Legal Fees	\$ (39.28)
1/31/2018	In House Counsel Legal Fees	\$ 1,065.14
2/28/2018	In House Counsel Legal Fees	\$ 688.89
3/31/2018	In House Counsel Legal Fees	\$ 815.31
4/30/2018	In House Counsel Legal Fees	\$ 764.58
5/31/2018	In House Counsel Legal Fees	\$ 807.19
6/30/2018	In House Counsel Legal Fees	\$ 768.49
		<u>\$20,394.57</u>

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	66	24.3
Dan Webber, Maintenance Director; in-state (bus maintenance)	353 A	24.3
Debbie Bieneman, Housekeeping; in-state (bus maintenance)	135 A	24.3
Gwen Justice, Director of Nursing; in-state (IHCA convention, screenings)	129	24.3
Melissa Francque, Executive Director; in-state (IHCA, meetings, screenings)	1,633	24.3
Paula Schedler, Day Training Director; in-state (resident screenings)	105 A	24.3
Corporate/Group travel allocation of operations personnel	2,451	24.3
Other non-care related	15 A	24.3
	4,888	
<u>1 Out-of-State Travel (All to Home Office related training) Detail</u>		
Melissa Francque, Executive Director; out-of-state	489 A	
	489	
Line 24 Column 4 Total:	5,377	0
Line 24 Column 7 Adjustment - Corporate/Home Office Allocated Costs:	15,590	
<i>Unallowable Amounts above removed through SCH 5 Adjustments:</i>		
A Non-care & out-of-state related amounts noted above:	(1,097)	
Allocation for non-care-related Education and Day Training (See Pg 11.2 & 5A)	(830)	
Line 24 Column 8 Total:	19,040	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, \$3,596 net after Schedule VI Adj
- (3) Did the nursing home make political contributions or payments to a political 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? 6.5 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 52,744 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. \$ 311,417
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 benefit 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