

Facility Name & ID Number Walter Lawson Childrens Home

0035469

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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	93		1989	1971	\$ 2,917,000	\$ 63,425	10-40	\$ 63,425	\$	\$ 2,214,040	4
5	6			2008	3,659,316	91,483	40	91,483		937,700	5
6											6
7											7
8											8
	Improvement Type**										
9		Pipe Repair/Kitchen Floor Re		9/1/2014	3,100	310	10	310		1,188	9
10		Replace Rooftop Heating & Co		11/14/2014	6,291	629	10	629		2,307	10
11		Water Conditioners		2/16/2015	10,360	1,036	10	1,036		3,453	11
12		Radiator Assembly		3/19/2015	3,856	386	10	386		1,253	12
13		Concrete/Drainage Work		9/21/2015	15,060	1,506	10	1,506		4,142	13
14		Masonry Work		10/29/2015	2,550	255	10	255		680	14
15		Water Heater		11/18/2015	10,850	1,085	10	1,085		2,803	15
16		Wireless Emergency Call Syst		9/8/2016	17,793	1,779	10	1,779		3,262	16
17		Door Annunciator		9/8/2016	4,817	482	10	482		883	17
18		Access Control System		9/8/2016	5,068	507	10	507		929	18
19		Water Line Vacuum Breaker		11/16/2016	2,695	270	10	270		427	19
20		Transfer Swtich		11/9/2016	4,712	471	10	471		785	20
21		Power Strips		5/19/2017	5,610	561	10	561		608	21
22		HVAC Unit		7/24/2017	6,665	611	10	611		611	22
23		Metal Doors Replaced		9/11/2017	3,750	313	10	313		313	23
24		Rooftop HVAC Unit		10/13/2017	7,680	576	10	576		576	24
25		HVAC Coil Replaced		12/7/2017	4,520	264	10	264		264	25
26		Roof Deposit		11/17/2017	64,500	3,763	10	3,763		3,763	26
27		Roof		1/4/2018	161,898	8,095	10	8,095		8,095	27
28		Fiberglass Shower Panel		1/18/2018	2,901	121	10	121		121	28
29		Commerical Windows		5/6/2018	5,450	91	10	91		91	29
30		CARRIER HEAT/AIR CONDITIO		1/11/1990	17,400		5			17,400	30
31		INSTALL NEW WINDOWS		12/20/1995	2,588		10			2,588	31
32		TILE KITCHEN FLOOR		1/31/1996	5,187		10			5,187	32
33		INSTALL WATER HEATER		3/19/1996	4,981		10			4,981	33
34		INSTALL WATER HEATER		2/11/1997	6,014		10			6,014	34
35		SHOWER TROLLEY		3/11/1997	10,924		10			10,924	35
36		RE-ROOF NORTH WING,GRAVEL		6/18/1997	27,596		10			27,596	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

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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	INSTALL A/C ROOF-TOP UNIT	7/16/1997	\$ 2,975	\$	10	\$	\$	\$ 2,975	37
38	INSTALL EMERGENCY GENERAT	1/12/1998	85,329		10			85,329	38
39	NEW ROOF TOP HVAC UNIT	1/19/1999	4,340		10			4,340	39
40	TEAR OFF AND REPLACE ROOF	7/30/1999	2,500	125	20	125		2,375	40
41	INSTALL NEW ROOF SHINGLES	11/1/1999	3,727	186	20	186		3,479	41
42	INSTALL	11/29/1999	3,265		15			3,265	42
43	PARTIAL PMT-TELEPHONE SYS	3/27/2000	3,264		10			3,264	43
44	PARTIAL PMT-TELEPHONE SYS	3/27/2000	6,528		10			6,528	44
45	FIRE SPRINKLER SYSTEM.	1/15/2001	37,774	1,511	25	1,511		26,442	45
46	DURO-LAST ROOF SYSTEM.	5/15/2001	40,846	1,634	25	1,634		28,048	46
47	DONATION OF NURSE	10/1/2001	6,594		15			6,594	47
48	BOOSTER PUMP	12/31/2001	4,837		15			4,837	48
49	NEW HEAT EXCHANGER,INDUCE	9/20/2002	2,818	31	15	31		2,818	49
50	REMODELING PROJECT	6/30/2003	3,541		10			3,541	50
51	New flooring in 2 rooms	4/10/2004	2,576		7			2,576	51
52	therapy room/spa	11/30/2004	198,856	7,954	25	7,954		108,045	52
53	Water heater (75 gallon)	6/30/2006	6,376		10			6,376	53
54	HVAC unit for B wing	12/19/2006	7,600		10			7,600	54
55	Rooftop hvac unit	4/24/2008	3,973	331	10	331		3,973	55
56	Induct air purifiers (12)	12/7/2009	3,912	391	10	391		3,358	56
57	A.O. Smith water heater	8/17/2010	7,019	702	10	702		5,498	57
58	Sentronic door closers (2) f	6/23/2011	3,025	303	10	303		2,118	58
59	Rpl roof and ceiling in main	1/20/2012	5,450	545	10	545		3,497	59
60	Remodel C wing bathing room	12/16/2011	10,848	723	15	723		4,701	60
61	West side siding, maint. sho	4/18/2012	4,929	493	10	493		3,040	61
62	Kitchen & dining room remode	3/9/2012	19,090	1,273	15	1,273		8,060	62
63	Exterior lights, interior re	7/20/2012	3,304	330	10	330		1,955	63
64	Roof top units (2)	11/19/2012	12,680	1,268	10	1,268		7,080	64
65	BLACKTOP DRIVEWAY	11/24/1993	10,130		10			10,130	65
66	STRIP/SEAL NORTH PARKING	9/25/1995	3,382		10			3,382	66
67	PARKING LOT	9/22/1997	9,898		10			9,898	67
68	FENCE ON BACK LOT	10/7/1997	5,680		10			5,680	68
69	BLACKTOP NEW PARKING,DRIV	7/9/1998	9,752		10			9,752	69
70	TOTAL (lines 4 thru 69)		\$ 7,537,950	\$ 195,817		\$ 195,817	\$	\$ 3,653,534	70

**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 12A, Carried Forward		\$ 7,537,950	\$ 195,817		\$ 195,817	\$	\$ 3,653,534	1
2	REPLACE CONCRETE AT PAVIL	9/15/2000	2,700		15			2,700	2
3	Drywell	11/12/2008	12,588	629	20	629		6,084	3
4	Concrete gazebo floor & walk	5/11/2012	10,121	1,012	10	1,012		6,241	4
5	2 F2900 Controllers and Resi	2/25/2004	5,880		7			5,880	5
6	INSTALL SUMP PUMP & MANHO	10/19/1994	3,200		10			3,200	6
7	WATER BOOSTER SYS REPLACE	1/30/1995	6,941		10			6,941	7
8	INSTALL NEW MIXING VALVE	4/26/1996	2,960		10			2,960	8
9									9
10	Day Training/Education Assets Disallowed (See 5A)			(117,236)		(117,236)			10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,582,340	\$ 80,222		\$ 80,222	\$	\$ 3,687,540	34

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

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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	\$ 92,774	\$ 17,667	\$ 17,667	\$	3-7	\$ 49,158	71
72	Current Year Purchases	17,726	1,921	1,921		5-7	1,921	72
73	Fully Depreciated Assets	677,781	1,585	1,585		3-10	677,781	73
74	Depr Exp - Rel Pty Alloc Sch VIII		1,668	1,668				74
75	TOTALS	\$ 788,281	\$ 22,841	\$ 22,841	\$		\$ 728,860	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Transportation	2012 Ford E250 Van w/ Lift	2012	\$ 40,670	\$	\$	\$	5	\$ 40,670	76
77										77
78										78
79										79
80	TOTALS			\$ 40,670	\$	\$	\$		\$ 40,670	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 9,095,719	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 103,063	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 103,063	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)	\$ 4,457,070	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Transportation Equip Not Allowed	\$ 51,528	\$	\$ 51,528	86
87	Assets below IL Capital Threshold	414,229	21,437	325,702	87
88	Other Assets Disallowed	285,913	4,765	285,913	88
89					89
90					90
91	TOTALS	\$ 751,670	\$ 26,202	\$ 663,143	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Walter Lawson Childrens Home

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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: Not Applicable - Facility Leased from 100% Commonly-owned Related Party (See Sch VII)

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	<u>Corp Grp Office Allocation</u>		<u>N/A</u>	<u>12/1/2011</u>	<u>11,039</u>	<u>10</u>	<u>10</u>	6
7	TOTAL				\$ <u>11,039</u>			7

10. Effective dates of current rental agreement:

Beginning 12/1/2011

Ending 12/1/2021

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

	Fiscal Year Ending	Annual Rent
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12.	<u>6/30/2019</u>	\$ <u>Corp Alloc Amt</u>
13.	<u>6/30/2020</u>	\$ <u>Corp Alloc Amt</u>
14.	<u>6/30/2021</u>	\$ <u>Corp Alloc Amt</u>

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 8,513 Description: Postage Meter/Mail Equip: \$1,328; Short Term Medical Equip: \$6,905

(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>
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B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		885		885
3	Classroom Wages (a)		15,200		15,200
4	Clinical Wages (b)		24,320		24,320
5	In-House Trainer Wages (c)		6,552		6,552
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 46,957	\$	\$ 46,957
10	SUM OF line 9, col. 1 and 2 (e)	\$	46,957		

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	32
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	32

- (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		460	32,200		460	32,200	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a.1	2024 hrs	81,544				2,024	81,544	4
5	Physician Care		visits							5
6	Dental Care	39.3	visits		14	600		14	600	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.3	# of prescripts		116	7,712		116	7,712	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): _____									13
14	TOTAL			\$ 81,544	590	\$ 40,512	\$	2,614	\$ 122,056	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>68,978</u>)	929,600	929,600	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(29,569)	(1,508)	6
7	Other Prepaid Expenses	1,307	1,307	7
8	Accounts Receivable (owners or related parties)	8,867,271	8,889,192	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 9,769,109	\$ 9,819,591	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		684,428	13
14	Buildings, at Historical Cost		8,012,141	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,150,819	16
17	Accumulated Depreciation (book methods)		(5,120,212)	17
18	Deferred Charges		163,095	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		412,849	21
22	Other Long-Term Assets (spe CIP)			22
23	Other(specify): <u>Goodwill</u>	261,131	261,131	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 261,131	\$ 5,564,251	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,030,240	\$ 15,383,842	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 179,662	\$ 191,362	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		188,803	29
30	Accrued Salaries Payable	480,171	480,171	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,174	14,174	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		13,405	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 674,007	\$ 887,915	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,144,227	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Rounding</u>	(1)		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ (1)	\$ 6,144,227	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 674,006	\$ 7,032,142	46
47	TOTAL EQUITY(page 18, line 24)	\$ 9,356,232	\$ 8,351,700	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 10,030,238	\$ 15,383,842	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 8,272,101	1
2	Restatements (describe):		2
3	YE Audit Adj - Rent Revenue/Expense	38,593	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 8,310,694	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,045,538	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)	\$ 1,045,538	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)	\$ 9,356,232	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Walter Lawson Childrens Home

0035469

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 6,996,335	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,996,335	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education	1,290,720	9
10	Other Government Grants	51,902	10
11	CNA Training Reimbursements	63,020	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	13,075	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,418,717	23
D. Non-Operating Revenue			
24	Contributions	202,861	24
25	Interest and Other Investment Income***	448	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 203,309	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)	870	27
28	<u>Day Training</u>	1,033,124	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,033,994	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,652,355	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	983,659	31
32	Health Care	3,413,875	32
33	General Administration	1,995,007	33
B. Capital Expense			
34	Ownership	556,320	34
C. Ancillary Expense			
35	Special Cost Centers	1,244,892	35
36	Provider Participation Fee	413,064	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,606,817	40
41	Income before Income Taxes (line 30 minus line 40)**	1,045,538	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,045,538	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 6,996,335	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,996,335	49

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

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

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

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

Facility Name & ID Number Walter Lawson Childrens Home

0035469

Report Period Beginning: 07/01/2017

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	1,653	1,894	\$ 123,059	\$ 64.97	1
2	Assistant Director of Nursing					2
3	Registered Nurses	22,072	24,282	799,443	32.92	3
4	Licensed Practical Nurses	15,592	17,546	660,497	37.64	4
5	CNAs & Orderlies	94,478	101,925	1,354,881	13.29	5
6	CNA Trainees					6
7	Licensed Therapist	1,825	2,023	81,545	40.31	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,611	1,832	33,309	18.18	9
10	Activity Assistants	3,910	4,128	39,451	9.56	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	2,002	2,158	45,807	21.23	13
14	Head Cook	5,779	6,401	90,666	14.16	14
15	Cook Helpers/Assistants	1,594	1,638	16,423	10.03	15
16	Dishwashers					16
17	Maintenance Workers	3,859	4,125	69,390	16.82	17
18	Housekeepers	14,428	15,803	203,431	12.87	18
19	Laundry	7,516	8,061	88,813	11.02	19
20	Administrator	1,862	2,096	127,940	61.04	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,611	5,106	114,321	22.39	24
25	Vocational Instruction	55,829	60,665	1,143,240	18.85	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)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	238,621	259,683	\$ 4,992,216 *	\$ 19.22	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	300	\$ 12,360	1.3	35
36	Medical Director	N/A	13,250	9.3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48	Note: Medical Dir paid flat fee, not hourly				48
49	TOTAL (lines 35 - 48)	300	\$ 25,610		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

Walter Lawson Children's Home # 0035469 Report Period Beginning: 07/01/2017 Ending: 06/30/2018

Walter Lawson Children's Home
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 & Berkowi	\$ 28.00
10/10/2017	Baker, Donelson, Bearman, Caldwell & Berkowi	\$ 598.00
10/31/2017	Baker, Donelson, Bearman, Caldwell & Berkowi	\$ 485.40
1/17/2018	Smith Amundsen	\$ 175.00
1/23/2018	The Arc of Winnebago, Boone & Ogle Co.	\$ 700.00
4/18/2018	Smith Amundsen	\$ 250.00
5/30/2018	Smith Amundsen	\$ 54.17
7/31/2017	In-House Counsel Legal Fees	\$ 856.10
8/31/2017	In-House Counsel Legal Fees	\$ 884.41
9/30/2017	In-House Counsel Legal Fees	\$ 617.32
9/30/2017	In-House Counsel Legal Fees	\$ 340.91
10/31/2017	In-House Counsel Legal Fees	\$ 1,031.34
11/30/2017	In-House Counsel Legal Fees	\$ 303.83
11/30/2017	In-House Counsel Legal Fees	\$ 427.64
12/31/2017	In-House Counsel Legal Fees	\$ 1,086.86
12/31/2017	In-House Counsel Legal Fees	\$ (52.37)
1/31/2018	In-House Counsel Legal Fees	\$ 1,389.31
2/28/2018	In-House Counsel Legal Fees	\$ 921.95
3/31/2018	In-House Counsel Legal Fees	\$ 1,091.16
4/30/2018	In-House Counsel Legal Fees	\$ 1,023.87
5/31/2018	In-House Counsel Legal Fees	\$ 1,080.29
6/30/2018	In-House Counsel Legal Fees	\$ 1,028.53
		<u>\$ 14,321.72</u>

See Schedule VI for adjustment for unallowable portion.

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

DESCRIPTION	Amount	SCH V LINE.COL
<u>1 In-State Travel Detail</u>		
Melissa Thornbloom, Exec Dir, care-related in-state travel	1,236	24.3
Mike Pond, Maintenance Director; Life Safety Seminar A	479	
Paula Braconier, Business Office Manager; meetings	616	24.3
Katie Johnson, Education, in-state travel A		24.3
Corporate/Group travel allocation of operations personnel	2,296	24.3
In-state business meals A	65	24.3
	<u>4,691</u>	
<u>1 Out of State Travel Detail</u>		
Melissa Thornbloom, Executive Director A	204	24.3
	<u>204</u>	
Line 24 Column 4 Total:	<u>4,895</u>	0
Line 24 Column 7 Adjustment - Corporate/Home Office Alloc	21,221	
<i>Unallowable Amounts above removed through SCH 5 Adjustments:</i>		
A Non-care & out-of-state related amounts noted above:	(748)	
Allocation for non-care-related Education and Day Training	(649)	
(See Pg 11.2 & 5A)		
Line 24 Column 8 Total:	<u>24,719</u>	(1)

Facility Name & ID Number Walter Lawson Childrens Home# 0035469Report Period Beginning: 07/01/2017Ending: 06/30/2018**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, \$4,155 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 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 87,271 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. \$ 413,064
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? Yes; See pg 11.2 For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ _____ Has any meal income been offset against related costs? Yes Indicate the amount. \$ 51,902
- (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? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Crowe Horwath
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) 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