



Facility Name & ID Number Swann Special Care Center

# 0035485 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 \_\_\_\_\_

	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	123	Skilled Pediatric (SNF/PED)	123	44,895	2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	123	TOTALS	123	44,895	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED	41,225	451		41,676	9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	41,225	451		41,676	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 92.83%

D. How many bed reserve days during this year were paid by the Department? 103 (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 \_\_\_\_\_

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: FYE 06/30/18 Fiscal Year: FYE 06/30/18

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

Facility Name & ID Number Swann Special Care Center # 0035485 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
	<b>A. General Services</b>										
1	Dietary	241,520	13,473	13,149	268,142		268,142	(71,468)	196,674		1
2	Food Purchase		229,978		229,978		229,978	(61,297)	168,681		2
3	Housekeeping		50,454	141,312	191,766		191,766	(56,626)	135,140		3
4	Laundry	22,391	17,781	103,110	143,282		143,282		143,282		4
5	Heat and Other Utilities			87,633	87,633		87,633	(4,283)	83,350		5
6	Maintenance	84,142	11,108	47,433	142,683		142,683	(51,751)	90,932		6
7	Other (specify):*										7
8	<b>TOTAL General Services</b>	348,053	322,794	392,637	1,063,484		1,063,484	(245,425)	818,059		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			54,000	54,000		54,000		54,000		9
10	Nursing and Medical Records	3,020,346	338,803	1,816	3,360,965		3,360,965	(309,703)	3,051,262		10
10a	Therapy		56,314	153,895	210,209		210,209	(77,107)	133,102		10a
11	Activities	227,934	2,561		230,495		230,495		230,495		11
12	Social Services			1,232	1,232		1,232	(182)	1,050		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	<b>TOTAL Health Care and Programs</b>	3,248,280	397,678	210,943	3,856,901		3,856,901	(386,992)	3,469,909		16
	<b>C. General Administration</b>										
17	Administrative	103,523			103,523		103,523	177,550	281,073		17
18	Directors Fees			115,476	115,476		115,476	(33,026)	82,450		18
19	Professional Services			654,528	654,528		654,528	(559,380)	95,148		19
20	Dues, Fees, Subscriptions & Promotions			77,556	77,556		77,556	(44,684)	32,872		20
21	Clerical & General Office Expenses	117,748	10,504	92,116	220,368		220,368	(74,164)	146,204		21
22	Employee Benefits & Payroll Taxes			980,457	980,457		980,457	(192,083)	788,374		22
23	Inservice Training & Education			18,103	18,103		18,103	(6,120)	11,983		23
24	Travel and Seminar			6,463	6,463		6,463	21,465	27,928		24
25	Other Admin. Staff Transportation			2,609	2,609		2,609	(2,148)	461		25
26	Insurance-Prop.Liab.Malpractice			68,004	68,004		68,004	4,032	72,036		26
27	Other (specify):* <b>Indigent Care</b>			33,931	33,931		33,931	(33,931)			27
28	<b>TOTAL General Administration</b>	221,271	10,504	2,049,243	2,281,018		2,281,018	(742,489)	1,538,529		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,817,604	730,976	2,652,823	7,201,403		7,201,403	(1,374,906)	5,826,497		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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation							138,036	138,036		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			11,073	11,073		11,073	194,459	205,532		32
33	Real Estate Taxes			14,175	14,175		14,175		14,175		33
34	Rent-Facility & Grounds			609,725	609,725		609,725	(596,968)	12,757		34
35	Rent-Equipment & Vehicles			12,491	12,491		12,491	(4,372)	8,119		35
36	Other (specify):* MIP							36,872	36,872		36
37	<b>TOTAL Ownership</b>			647,464	647,464		647,464	(231,973)	415,491		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers	75,237	11,156	68,053	154,446		154,446	(99,372)	55,074		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			445,904	445,904		445,904		445,904		42
43	Other (specify):* EDU/DT exp, x-ray	1,209,814		417,208	1,627,022		1,627,022	(1,627,022)			43
44	<b>TOTAL Special Cost Centers</b>	1,285,051	11,156	931,165	2,227,372		2,227,372	(1,726,394)	500,978		44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	5,102,655	742,132	4,231,452	10,076,239		10,076,239	(3,333,273)	6,742,966		45

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

Swann Special Care Center  
Schedule V - Line 23 Detailed Schedule

Purpose of Seminar	Name of Attendee	Title of Attendee	Exp Amount
Relias Learning Core Curriculum Education Software (Billed Quarterly)	All Employees		13,332.87
<b>A</b> NFPA Inspection, Testing, and Maintenance Requirements for Swinging Fire Doors Online Training	Gale Kirkpatrick	Maintenance Director	54.95
In-Pulse Training CPR/FA Training Sessions (throughout year)	Various Employees		2,767.04
<b>A</b> ALICE Training Institute Activer Shooter Response Management	Gale Kirkpatrick	Maintenance Director	595.00
<b>A</b> ICPN Annual Conference 2018	Aniceta Andres	QMRP-D	40.00
<b>A</b> ICPN Annual Conference 2018	Ferdinand Mendoze Chiyuki Sterns	QMRP-E QMRP-E	80.00
<b>A</b> ICPN Annual Conference 2018	Raymond Mangantulao	QMRP-E	40.00
<b>A</b> ICPN Annual Conference 2018	Rhea Maligaya	QMRP-D	40.00
<b>A</b> Proficio Consulting Group 2017 Nonpublic Conference	John Lawrence	Education - Teacher	300.00
<b>A</b> GeroEd Falls: Prevention, Assessment and Intervention - Urbana	Kym Halberstadt	Executive Director	119.00
Institute for Brain Potential Mind-Body Interactions and the Stress-Inflammation Connection	Kym Halberstadt	Executive Director	79.00
<b>A</b> Illinois Nursing Home Administrator's Association 2017 Annual Convention and Trade Show	Kym Halberstadt	Executive Director	125.00
<b>A</b> Safe Food Handlers Corporation Online Food Service Sanitation Course	Modesto Fabia Chunsim	Cook	150.00
<b>A</b> Allocated Regional Support Costs			379.77
Line 23 Column 4 Total:			<b>18,103</b>
Line 23 Column 7 Adjustment - Corporate/Home Office Allocated Costs:			1,478
Line 23 Column 6 Total:			<b>19,581</b>
<i>Unallowable Amounts above removed through SCH 5 Adjustments:</i>			
<b>A</b> Non-care related amounts noted above:			(1,924)
Allocation for non-care-related Education and Day Training (See Pg 11.2 & 5A)			(5,674)
Line 23 Column 8 Total:			<b>11,983</b>
			(0)



## Swann Special Care Center

ID# 0035485

Report Period Beginning: 07/01/2017

Ending: 06/30/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Income Offset - Contributions Received	\$ (28,728)	21	1
2	Unallowable Depr Exp (below threshold, non-cap)	(59,546)	30	2
3	Unallowable Lobbying Portion of ILHCA Dues	(2,218)	20	3
4	Unallowable Portion of Inservice Training/Edu	(1,924)	23	4
5	Unallowable Portion of Travel/Seminar	(2,101)	24	5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18	Unallowable Day Trng EDU Direct Exp Pg5Ln3			18
19	Unallowable Day Trng EDU Alloc - Dietary	(71,468)	1	19
20	Unallowable Day Trng EDU Alloc - Food	(61,297)	2	20
21	Unallowable Day Trng EDU Alloc - Hskpg	(56,626)	3	21
22	Unallowable Day Trng EDU Alloc - Maint	(51,959)	6	22
23	Unallowable Day Trng EDU Alloc - Nursing	(309,703)	10	23
24	Unallowable Day Trng EDU Alloc - Therapy	(77,107)	10a	24
25	Unallowable Day Trng EDU Alloc - Soc Svcs	(182)	12	25
26	Unallowable Day Trng EDU Admin Alloc	(32,447)	17	26
27	Unallowable Day Trng EDU Dir Fees	(33,026)	18	27
28	Unallowable Day Trng EDU Prof Svcs Alloc	(110,498)	19	28
29	Unallowable Day Trng EDU Dues/Fees Alloc	(18,860)	20	29
30	Unallowable Day Trng EDU Clerical Alloc	(54,162)	21	30
31	Unallowable Day Trng EDU EE Ben Alloc	(225,245)	22	31
32	Unallowable Day Trng EDU Insrv/Trn Alloc	(5,674)	23	32
33	Unallowable Day Trng EDU Travel/Seminar Alloc	(957)	24	33
34	Unallowable Day Trng EDU Other Admin Trn	(2,148)	25	34
35	Unallowable Day Trng EDU Insur Alloc	(26,576)	26	35
36	Unallowable Day Trng EDU Rent Equip Alloc	(4,695)	35	36
37	Unallowable Day Trng EDU Ancillary Alloc	(99,372)	39	37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(1,336,519)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Swann Special Care Center# 0035485

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	(71,468)	0	0	0	0	0	0	0	0	0	0	(71,468)	1
2	Food Purchase	(61,297)	0	0	0	0	0	0	0	0	0	0	(61,297)	2
3	Housekeeping	(56,626)	0	0	0	0	0	0	0	0	0	0	(56,626)	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(8,176)	0	3,893	0	0	0	0	0	0	0	0	(4,283)	5
6	Maintenance	(51,959)	0	208	0	0	0	0	0	0	0	0	(51,751)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>(249,526)</b>	<b>0</b>	<b>4,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(245,425)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(309,703)	0	0	0	0	0	0	0	0	0	0	(309,703)	10
10a	Therapy	(77,107)	0	0	0	0	0	0	0	0	0	0	(77,107)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	(182)	0	0	0	0	0	0	0	0	0	0	(182)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(386,992)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(386,992)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	(32,447)	0	209,997	0	0	0	0	0	0	0	0	177,550	17
18	Directors Fees	(33,026)	0	0	0	0	0	0	0	0	0	0	(33,026)	18
19	Professional Services	(112,555)	0	(469,925)	23,100	0	0	0	0	0	0	0	(559,380)	19
20	Fees, Subscriptions & Promotions	(47,343)	0	2,659	0	0	0	0	0	0	0	0	(44,684)	20
21	Clerical & General Office Expenses	(82,890)	0	8,726	0	0	0	0	0	0	0	0	(74,164)	21
22	Employee Benefits & Payroll Taxes	(225,245)	0	33,162	0	0	0	0	0	0	0	0	(192,083)	22
23	Inservice Training & Education	(7,598)	0	1,478	0	0	0	0	0	0	0	0	(6,120)	23
24	Travel and Seminar	(3,058)	0	24,523	0	0	0	0	0	0	0	0	21,465	24
25	Other Admin. Staff Transportation	(2,148)	0	0	0	0	0	0	0	0	0	0	(2,148)	25
26	Insurance-Prop.Liab.Malpractice	(26,576)	0	2,357	28,251	0	0	0	0	0	0	0	4,032	26
27	Other (specify):*	(33,931)	0	0	0	0	0	0	0	0	0	0	(33,931)	27
28	<b>TOTAL General Administration</b>	<b>(606,817)</b>	<b>0</b>	<b>(187,023)</b>	<b>51,351</b>	<b>0</b>	<b>(742,489)</b>	<b>28</b>						
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(1,243,335)</b>	<b>0</b>	<b>(182,922)</b>	<b>51,351</b>	<b>0</b>	<b>(1,374,906)</b>	<b>29</b>						

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Swann Special Care Center# 0035485

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	(59,546)	0	1,928	195,654	0	0	0	0	0	0	0	138,036	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	194,459	0	0	0	0	0	0	0	194,459	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	12,757	(609,725)	0	0	0	0	0	0	0	(596,968)	34
35	Rent-Equipment & Vehicles	(4,695)	0	323	0	0	0	0	0	0	0	0	(4,372)	35
36	Other (specify):*	0	0	0	36,872	0	0	0	0	0	0	0	36,872	36
37	<b>TOTAL Ownership</b>	<b>(64,241)</b>	<b>0</b>	<b>15,008</b>	<b>(182,740)</b>	<b>0</b>	<b>(231,973)</b>	<b>37</b>						
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(99,372)	0	0	0	0	0	0	0	0	0	0	(99,372)	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):*	(1,627,022)	0	0	0	0	0	0	0	0	0	0	(1,627,022)	43
44	<b>TOTAL Special Cost Centers</b>	<b>(1,726,394)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,726,394)</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(3,033,970)</b>	<b>0</b>	<b>(167,914)</b>	<b>(131,389)</b>	<b>0</b>	<b>(3,333,273)</b>	<b>45</b>						

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Hoosier Care, Inc.	100	Walter Lawson Children's Home	Loves Park, IL	Medical Rehabilitation	Lexington, KY	Mgmt Co.
		Exceptional Care & Training Center	Sterling, IL	Hoosier Care Investme	Nashville, TN	NFP Affiliated Co.
		Exceptional Living of Brazil	Brazil, IN	Champaign Facility C	Champaign, 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				
	V	18	Group Mgmt/Dir Fees	\$ 115,476	Hoosier Care, Inc.	100.00%	\$ 115,476	\$	1	
	V				Note: See Schedule VII Section C for description				2	
	V								3	
	V								4	
	V								5	
	V		PLEASE SEE CONTINUED DISCLOSURE AND DETAIL OF ADJUSTMENTS ON THE NEXT PAGE (6A):							6
	V								7	
	V								8	
	V								9	
	V								10	
	V								11	
	V								12	
	V								13	
	Total		\$ 115,476			\$ 115,476	\$ *		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	\$ 490,384	Medical Rehabilitation Centers, LLC	37.50%	\$	\$ (490,384)	
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				3,893	3,893	
20	V	6 Maintenance				208	208	
21	V	17 Administrative				209,997	209,997	
22	V	19 Professional Services				20,459	20,459	
23	V	20 Dues, Fees, Subscriptions				2,659	2,659	
24	V	21 Clerical & General Office				8,726	8,726	
25	V	22 Employee Benefits & Payroll Taxes				33,162	33,162	
26	V	23 Inservice Training & Education				1,478	1,478	
27	V	24 Travel & Seminar				24,523	24,523	
28	V	26 Insurance				2,357	2,357	
29	V	30 Depreciation				1,928	1,928	
30	V	34 Rent - Facility & Grounds				12,757	12,757	
31	V	35 Rent - Equipment				323	323	
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		\$ 490,384			\$ 322,470	\$ * (167,914)	

\* 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	\$ 609,725	Champaign Facility Company, LLC	100.00%	\$	\$ (609,725)
16	V			This facility company is under 100% common			
17	V			ownership with SSCC, and therefore the "rent" paid			
18	V			to the facility company has been removed from this report,			
19	V			and the actual expenses of the facility company have been			
20	V			added here:.			
21	V	30 Actual Depreciation of Rel Pty		-Depreciation		195,654	195,654
22	V	32 Actual Interest (net) of Rel Pty		-Interest (net of interest income)		187,072	187,072
23	V	32 Actual Amort of Debt Cost-Rel Pty		-Amort of Debt Costs		7,387	7,387
24	V	26 Actual Insurance of Rel Pty		-Insurance		28,251	28,251
25	V	36 Actual Mortgage Ins of Rel Pty		-Mortgage Insurance		36,872	36,872
26	V	19 Actual Accting Fees of Rel Pty		-Accounting Fees		23,100	23,100
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 609,725			\$ 478,336	\$ * (131,389)

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

Facility Name &amp; ID Number

Swann Special Care Center

# 0035485

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 SSCC 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, Swann Special Care Center being one of many. Therefore no Board Fees or compensation paid directly by SSCC to the										9			
10	Directors, but rather the fees paid by SSCC 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	115,476	18.8	12
13											TOTAL	\$ 115,476		13

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

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name &amp; ID Number

Swann Special Care Center

# 0035485

Report Period Beginning:

7/1/2017

Ending:

6/30/2018

## 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 Swann Special Care Center

# 0035485

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	378,534	20	\$ 322,470	\$ 4,570	\$ 3,893	1	
2	6	Maintenance	Direct Cost	378,534	20	322,470	244	208	2	
3	17	Administrative	Direct Cost	378,534	20	322,470	246,506	209,997	3	
4	19	Professional Services	Direct Cost	378,534	20	322,470	24,016	20,459	4	
5	20	Dues, Fees, Subscriptions	Direct Cost	378,534	20	322,470	3,122	2,660	5	
6	21	Clerical & General Office	Direct Cost	378,534	20	322,470	10,243	8,726	6	
7	22	Employee Benefits & Payroll Tax	Direct Cost	378,534	20	322,470	38,928	33,163	7	
8	23	Inservice Training & Education	Direct Cost	378,534	20	322,470	1,735	1,478	8	
9	24	Travel & Seminar	Direct Cost	378,534	20	322,470	28,787	24,523	9	
10	26	Insurance	Direct Cost	378,534	20	322,470	2,766	2,356	10	
11	30	Depreciation	Direct Cost	378,534	20	322,470	2,263	1,928	11	
12	32	Interest	Direct Cost	378,534	20	322,470	0	0	12	
13	34	Rent - Facility & Grounds	Direct Cost	378,534	20	322,470	14,974	12,756	13	
14	35	Rent - Equipment	Direct Cost	378,534	20	322,470	379	323	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					\$ 4,514,586	\$	\$ 322,470	25	

Facility Name & ID Number Swann Special Care Center STATE OF ILLINOIS # 0035485 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
<b>Total LHM</b>	<b>11,690,319</b>		<b>9.64%</b>	<b>498,342</b>
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
<b>Total American Eagle</b>	<b>16,672,765</b>		<b>13.75%</b>	<b>710,737</b>
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
<b>Total Hoosier Care</b>	<b>92,856,236</b>		<b>76.60%</b>	<b>3,958,335</b>
<b>Total ELC Facilities Under Mgmt</b>	<b>121,219,320</b>		<b>100%</b>	<b>5,167,415</b>

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**

	<i>Gross GL Rel Pty Mgmt Fee Expense</i>	Split among programs per Supergrouper Allo			% 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*

		<i>Amts removed via EDU/DT Adj CR PGSA (See DT/EDU Alloc WP)</i>		
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>		
IL CR Line	Percentage of grouped CR Line to total exp	Amt to reclass to CR Lines
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>
	<u>100.00%</u>	<u>205,000</u>

<u>Swann Special Care Center</u>		
IL CR Line	Percentage of grouped CR Line to total exp	Amt to reclass to CR Lines
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>
	<u>100.00%</u>	<u>322,470</u>

<u>Walter Lawson Children's Home</u>		
IL CR Line	Percentage of grouped CR Line to total exp	Amt to reclass to CR Lines
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>
	<u>100.00%</u>	<u>279,055</u>

Facility Name & ID Number

Swann Special Care Center

# 0035485

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	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	LP Mortgage HUD Loan		X	Facility Purchase Financing	\$33,276.00	11/1/12	\$ 8,377,500	\$ 7,277,772	11/1/42	0.0254	\$ 192,640	1						
2												2						
3												3						
4												4						
5												5						
<b>Working Capital</b>																		
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	<b>TOTAL Facility Related</b>				\$33,276.00		\$ 14,127,500	\$ 7,277,772			\$ 192,640	9						
<b>B. Non-Facility Related*</b>																		
10												10						
11												11						
12												12						
13												13						
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	14						
15	<b>TOTALS (line 9+line14)</b>						\$ 14,127,500	\$ 7,277,772			\$ 192,640	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 36,872 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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	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	8	
	2014	9	
	2015	10	
	2016	11	
	2017	12	
<b>Note: This facility became exempt from Property Taxes starting on 1/1/1996</b>			
	<b>FOR BHF USE ONLY</b>		
	13	FROM R. E. TAX STATEMENT FOR 2017 \$	13
	14	PLUS APPEAL COST FROM LINE 5 \$	14
	15	LESS REFUND FROM LINE 6 \$	15
	16	AMOUNT TO USE FOR RATE CALCULATION \$	16

**NOTES:**

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
**This denial must be no more than four years old at the time the cost report is filed.**

# 2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Swann Special Care Center COUNTY Champaign

FACILITY IDPH LICENSE NUMBER 0035485

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.	TAX EXEMPT	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____
4.	_____	_____	\$ _____	\$ _____
5.	_____	_____	\$ _____	\$ _____
6.	_____	_____	\$ _____	\$ _____
7.	_____	_____	\$ _____	\$ _____
8.	_____	_____	\$ _____	\$ _____
9.	_____	_____	\$ _____	\$ _____
10.	_____	_____	\$ _____	\$ _____
<b>TOTALS</b>			\$ _____	\$ _____

**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.**

Facility Name & ID Number Swann Special Care Center

# 0035485 Report Period Beginning:

07/01/2017 Ending:

06/30/2018

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 25,257 B. General Construction Type: Exterior Block & Brick Frame Wood Number of Stories 1

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

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

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

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

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

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

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

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

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO

If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_

3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>SNF / PED</u>	<u>89,603</u>	<u>1989</u>	<u>\$ 538,000</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>89,603</b>		<b>\$ 538,000</b>	<b>3</b>

## Swann Special Care Center

## Schedule X Supplemental Schedule

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

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

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

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

Facility Name &amp; ID Number Swann Special Care Center

# 0035485

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	87		1989	1978	\$ 2,592,000	\$ 56,275	10-40	\$ 56,275		\$ 1,968,285	4
5	9			1993	N/A						5
6	8			1996	N/A						6
7	8			2000	N/A						7
8	11			2004	N/A						8
	<b>Improvement Type**</b>										
9		Drain Tile Installation		10/23/2013	11,897	1,190	10	1,190		5,552	9
10		Security System for Front Do		3/5/2014	3,547	355	10	355		1,537	10
11		Mop Room Renovation		4/14/2014	3,520	352	10	352		1,496	11
12		Mop Room Renovation		4/15/2014	4,636	464	10	464		1,970	12
13		TheraPure Tub		8/26/2014	12,038	1,204	10	1,204		4,615	13
14		Whirlpool Room Flooring		8/27/2014	4,300	430	10	430		1,648	14
15		Team 8 Shower Room Flooring		2/17/2015	7,600	760	10	760		2,533	15
16		HVAC unit		6/1/2016	5,755	576	10	576		1,199	16
17		HVAC		7/8/2016	10,975	1,098	10	1,098		2,195	17
18		Nurse Call System - 50% Down		3/27/2017	20,500	2,050	10	2,050		2,563	18
19		Nurse Call System - final pm		6/29/2017	20,042	2,004	10	2,004		2,004	19
20		Blinds Installed		5/26/2017	7,203	720	10	720		780	20
21		Break Room Remodel		11/22/2017	11,325	661	10	661		661	21
22		Staff Assist Button System I		7/11/2017	2,800	280	10	280		280	22
23		BALANCE-INSTALL ALARM SYS		6/29/2000	2,730		5			2,730	23
24		INSTALL CLINICAL SINK.		7/18/2000	3,030		5			3,030	24
25		REPLACE DOORS		1/2/2002	3,000		5			3,000	25
26		SECURITY SYSTEM		2/21/2002	3,165		5			3,165	26
27		INSTALL TWO SINKS		5/13/2002	3,561		5			3,561	27
28		FIRE DOORS		7/16/1990	2,751		10			2,751	28
29		FIRE DOORS		6/20/1991	3,675		10			3,675	29
30		SPRINKLER/EXIT DEVICES OD		1/30/1992	3,162		10			3,162	30
31		ROOFING		12/4/1992	3,900		10			3,900	31
32		SPRINKLER SYSTEM		3/30/1993	14,460		10			14,460	32
33		FIRE DOORS, CLOSETS, TILE		11/1/1993	5,225		10			5,225	33
34		HOODS, FANS, ANSUL SYSTEM		3/14/1995	2,500		10			2,500	34
35		WORK FOR EXHAUST FAN & HO		4/6/1995	3,995		10			3,995	35
36		WALK-IN COOLER		10/24/1995	3,334		10			3,334	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 &amp; ID Number Swann Special Care Center

# 0035485

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	REPLACE 2 ROOFTOP HVAC UN	12/7/1998	\$ 17,650	\$	10	\$	\$	\$ 17,650	37
38	INSTALL DOORS AT KENWOOD	7/18/2000	4,028		15			4,028	38
39	REPLACE GATE VALVE/INSTAL	9/8/2000	6,005		15			6,005	39
40	NEW FLOOR DRAINS IN SHOWE	1/24/2001	3,180		15			3,180	40
41	INSTALL SHOWER DRAINS	7/16/2001	10,500	525	20	525		8,925	41
42	INTERNET SET-UP-WIRING, C	2/21/2002	6,141		15			6,141	42
43	INSTALL A/C ROOFTOP UNIT	8/26/2002	8,237	46	15	46		8,237	43
44	CENTRAL HEAT/AIR ROOFTOP	1/22/2003	5,180	173	15	173		5,180	44
45	REMODELING	1/13/2004	8,351		5			8,351	45
46	Roof top unit installed; heat	7/31/2003	10,910	727	15	727		10,849	46
47	roofing project-Wing 1,2,4 (	6/8/2005	66,485	4,432	15	4,432		57,990	47
48	Re-tile shower room	4/27/2006	10,714	714	15	714		8,690	48
49	Deposit for duro last roof	7/13/2006	10,000	667	15	667		8,000	49
50	Duro last roof - payment #2	7/13/2006	4,384	292	15	292		3,507	50
51	100 amp sub panel	9/25/2006	2,650	177	15	177		2,076	51
52	Re-tile shower room #10	9/27/2006	11,642	776	15	776		9,120	52
53	Re-tile shower room #3	12/15/2006	11,642	776	15	776		8,990	53
54	Re-tile shower room #4	12/28/2006	11,642	776	15	776		8,926	54
55	Replace walls in dishwasher	12/5/2006	7,477	498	15	498		5,774	55
56	Re-tile shower room #s 5,6,7	3/15/2007	12,746	850	15	850		9,630	56
57	Re-tile team 6 bathroom	8/29/2007	7,561	504	15	504		5,461	57
58	Rpl motors on roof exhaust f	8/7/2007	2,667	22	10	22		2,667	58
59	Upgrade lighting system in e	8/21/2007	6,501	433	15	433		4,695	59
60	Wire breakroom & outlets for	12/4/2007	2,574	172	15	172		1,816	60
61	Replace 2 doors in laundry a	2/29/2008	4,187	279	15	279		2,884	61
62	Remodel conf room (cabinets,	7/10/2008	2,536	254	10	254		2,536	62
63	Addtnl outlets (4 ea.) in ro	12/4/2008	7,625	508	15	508		4,872	63
64	Compressor for a/c unit	9/11/2009	2,830	283	10	283		2,500	64
65	Induct air purifiers (8) and	12/14/2009	3,638	364	10	364		3,122	65
66	Outlets (24) in resident roo	10/9/2010	12,618	841	15	841		6,519	66
67	Outlets in rooms 3b/1b/5a/6a	12/16/2010	8,280	552	15	552		4,140	67
68	Outlets in rooms 7a/7b/13/14	1/24/2011	13,800	920	15	920		6,823	68
69	Compressor & blower wheel	6/28/2011	2,575	258	10	258		1,803	69
70	TOTAL (lines 4 thru 69)		\$ 3,083,583	\$ 85,236		\$ 85,236	\$	\$ 2,306,894	70

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

Facility Name &amp; ID Number Swann Special Care Center

# 0035485

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	<b>Totals from Page 12A, Carried Forward</b>		\$ 3,083,583	\$ 85,236		\$ 85,236	\$	\$ 2,306,894	1
2	Sprinklers for ext eaves on	9/20/2011	4,275	428	10	428		2,886	2
3	Tile floor & walls of bathro	11/29/2011	19,854	1,324	15	1,324		8,714	3
4	Heat exchanger	12/12/2011	4,035	404	10	404		2,656	4
5	Heat exchanger	3/16/2012	6,570	657	10	657		4,106	5
6	Network drops (32) for Paige	12/13/2011	2,550	255	10	255		1,679	6
7	Renovate shower rooms #2/14/	4/23/2012	19,500	1,300	15	1,300		8,017	7
8	Flooring for shower room	10/18/2012	6,000	600	10	600		3,400	8
9	Weatherization project	7/1/2012	3,099	310	10	310		1,859	9
10	Exterior painting & waterpro	10/26/2012	9,752	650	15	650		3,684	10
11	Emergency generator	2/28/2013	63,610	4,241	15	4,241		22,617	11
12	IDPH Electrical Work(Project	5/1/2013	32,000	2,133	15	2,133		11,022	12
13	New Flooring Installed	5/1/2013	6,133	409	15	409		2,112	13
14	New Flooring Installed - 3rd	5/13/2013	6,000	400	15	400		2,067	14
15	IDPH Electrical Work(Project	6/25/2013	17,855	1,190	15	1,190		5,952	15
16	Tank removal	7/1/2016	7,750	775	10	775		1,550	16
17	Resurface Parking Lot 50%	8/31/2017	8,610	718	10	718		718	17
18	Resurface Parking Lot Final	8/31/2017	9,125	760	10	760		760	18
19	Chain Link Fence	1/18/2018	2,550	106	10	106		106	19
20	RESURFACE PARKING LOT	11/1/1993	19,115		10			19,115	20
21	REPLACE UNDERGROUND FUEL	11/11/1998	9,223	461	20	461		9,069	21
22	RE-SEAL AND RE-STRIPE PAR	7/1/2002	2,810		10			2,810	22
23	Install draining system in c	2/2/2004	9,268		7			9,268	23
24	Parking lot/dumpster pad rep	10/20/2006	8,073		10			8,073	24
25	Fence/dumpster enclosure	12/16/2006	2,750		10			2,750	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,364,088	\$ 102,356		\$ 102,356	\$	\$ 2,441,884	34

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

Facility Name & ID Number Swann Special Care Center

# 0035485

Report Period Beginning:

07/01/2017

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	\$ 162,123	\$ 27,549	\$ 27,549	\$	3-10	\$ 76,401	71
72	Current Year Purchases	14,413	2,612	2,612		5-7	2,612	72
73	Fully Depreciated Assets	768,912	3,591	3,591		3-10	768,912	73
74	Depr Exp (Net Allowable) - Rel Pty Alloc Sch VIII		1,928	1,928				74
75	TOTALS	\$ 945,448	\$ 35,680	\$ 35,680	\$		\$ 847,925	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,847,536	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 138,036	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 138,036	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)	\$ 3,289,809	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	\$ 132,449	\$ 1,681	\$ 125,431	86
87	Assets below IL Capital Threshold	448,866	33,744	345,401	87
88	Assets Disallowed by DHS Cap Review	1,135,708	24,121	936,485	88
89					89
90					90
91	TOTALS	\$ 1,717,023	\$ 59,546	\$ 1,407,317	91

G. Construction-in-Progress

	Description	Cost	
92	Building addition	\$ 420,863	92
93			93
94			94
95		\$ 420,863	95

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

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

Facility Name & ID Number Swann Special Care Center

# 0035485

Report Period Beginning: 07/01/2017

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	<u>Corp Group Office Allocation</u>		<u>N/A</u>	<u>12/1/2011</u>	<u>12,756</u>	<u>10</u>	<u>10</u>	5
6								6
7	<b>TOTAL</b>				\$ <b>12,756</b>			7

10. Effective dates of current rental agreement:

Beginning 12/1/2011

Ending 12/1/2021

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

Fiscal Year Ending                      Annual Rent

12.	<u>6/30/2019</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: \$ 13,972 Description: Copy/Scanners: \$7,798; Postage Meter: \$1,901; Short Term Medical Equip: \$3,950

(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	<b>TOTAL</b>		\$	\$	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

**A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)**

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10a.3	hrs	\$	1,445	\$ 70,475	\$ 3,148	1,445	\$ 73,623	1
2	Licensed Speech and Language Development Therapist	10a.3	hrs		965	70,463		965	70,463	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a.3	hrs		128	8,960		128	8,960	4
5	Physician Care	39.3	visits			9,600			9,600	5
6	Dental Care	39.3	visits		67	2,684		67	2,684	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39.3	# of prescripts		125	8,306		125	8,306	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)	39.3	hrs		16	1,600		16	1,600	10
11	Academic Education		hrs							11
12	Other (specify): <u>Respiratory Therapy</u>				67	2,002		67	2,002	12
13	Other (specify): <u>Note: Line 5 Physician Care is flat fee Neurologist evals</u>									13
14	<b>TOTAL</b>			\$	2,813	\$ 174,090	\$ 3,148	2,813	\$ 177,238	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name &amp; ID Number Swann Special Care Center

# 0035485

Report Period Beginning: 07/01/2017

Ending: 06/30/2018

## 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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 500	\$ 1,000	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>122,936</u> )	994,875	994,875	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	(18,372)	7,783	6
7	Other Prepaid Expenses	15,922	15,922	7
8	Accounts Receivable (owners or related parties)	6,763,675	6,703,755	8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 7,756,600	\$ 7,723,335	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		538,000	13
14	Buildings, at Historical Cost		4,629,823	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		1,396,736	16
17	Accumulated Depreciation (book methods)		(4,697,126)	17
18	Deferred Charges		179,883	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		296,176	21
22	Other Long-Term Assets (spe CIP)		420,083	22
23	Other(specify): <u>Goodwill</u>	531,191	531,191	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 531,191	\$ 3,294,766	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 8,287,791	\$ 11,018,101	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 205,279	\$ 216,979	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable		216,968	29
30	Accrued Salaries Payable	506,648	506,648	30
31	Accrued Taxes Payable (excluding real estate taxes)	54,507	54,507	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		15,405	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Intercompany/Due to Lessor</u>		427,537	36
37	<u>Rounding</u>			37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 766,434	\$ 1,438,044	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,060,804	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Rounding</u>	2	2	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 2	\$ 7,060,806	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 766,436	\$ 8,498,850	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 7,521,355	\$ 2,519,251	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 8,287,791	\$ 11,018,101	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>7,069,772</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>7,069,772</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>451,583</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>451,583</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>7,521,355</b>	<b>24</b> *

\* This must agree with page 17, line 47.

Facility Name &amp; ID Number Swann Special Care Center

# 0035485

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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 7,622,191	1
2	Discounts and Allowances for all Levels	(5,804)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,616,387	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education	807,927	9
10	Other Government Grants	51,902	10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	13,151	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 872,980	23
<b>D. Non-Operating Revenue</b>			
24	Contributions	28,728	24
25	Interest and Other Investment Income***	156	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 28,884	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Day Training</u>	2,009,571	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 2,009,571	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,527,822	30

II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,063,484	31
32	Health Care	3,856,901	32
33	General Administration	2,281,018	33
<b>B. Capital Expense</b>			
34	Ownership	647,464	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,781,468	35
36	Provider Participation Fee	445,904	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 10,076,239	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	451,583	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 451,583	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 7,497,698	44
45	Private Pay - Net Inpatient Revenue	116,473	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) <u>Hospice</u>	2,216	47
48	Other-(specify)		48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 7,616,387	49

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

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

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

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

Facility Name & ID Number **Swann Special Care Center**

# **0035485**

Report Period Beginning: **07/01/2017**

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	1,673	1,852	\$ 92,156	\$ 49.76	1
2	Assistant Director of Nursing	2,174	2,403	89,698	37.33	2
3	Registered Nurses	36,104	39,484	1,202,220	30.45	3
4	Licensed Practical Nurses	6,246	6,913	155,861	22.55	4
5	CNAs & Orderlies	94,138	102,664	1,395,092	13.59	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,665	3,964	53,324	13.45	8
9	Activity Director	1,772	2,003	44,948	22.44	9
10	Activity Assistants	16,299	17,629	182,985	10.38	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	1,892	2,136	57,797	27.06	13
14	Head Cook	12,246	13,284	183,723	13.83	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	3,807	4,286	84,142	19.63	17
18	Housekeepers					18
19	Laundry	1,972	2,124	22,391	10.54	19
20	Administrator	1,898	2,139	103,523	48.40	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,010	5,554	117,748	21.20	24
25	Vocational Instruction	65,852	72,799	1,209,814	16.62	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)	3,997	4,442	75,237	16.94	30
31	Medical Records					31
32	Other Health Care(specify)	1,983	2,186	31,997	14.64	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	260,728	285,862	\$ 5,102,656 *	\$ 17.85	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	279	\$ 11,718	3.1	35
36	Medical Director	N/A	54,000	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					47
48	*Note: Medical Director paid flat fee, not hourly				48
49	TOTAL (lines 35 - 48)	279	\$ 65,718		49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$	50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)		\$	53

Facility Name & ID Number

Swann Special Care Center

# 0035485

Report Period Beginning:

07/01/2017

Ending:

06/30/2018

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount				
Kym Halberstadt	Administrator	0	\$ 103,523	Workers' Compensation Insurance	\$ 89,903	IDPH License Fee	\$				
				Unemployment Compensation Insurance	23,057	Advertising: Employee Recruitment	11,445				
				FICA Taxes	269,043	Health Care Worker Background Check	1,288				
				Employee Health Insurance	588,863	(Indicate # of checks performed <u>43</u> )					
				Employee Meals		Public Rel/Mkting/Fundraising	18,464				
				Illinois Municipal Retirement Fund (IMRF)*		Bank Fees	29,891				
				Retirement Plan	9,590	Other Dues, Fees, Subs (net)	6,448				
				Group Allocation - Pg 8	33,163	Group Allocation - Pg8	2,660				
				Less Pg5A Adj for Unallowable DT/EDU	(225,245)	Less Pg5A Adj for Unallowable DT/EDU	(18,860)				
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 103,523	TOTAL (agree to Schedule V, line 22, col.8)			\$ 788,374	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 32,872	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description	Amount			
			\$	None.		\$	Out-of-State Travel	\$			
							N/A				
							In-State Travel				
							See Page 21.2 for Detail	6,463			
							SCH VI Adj - Unallowable items	(2,101)			
							Corporate/Group Travel Alloc - G&A	24,523			
							Seminar Expense				
							SCH VI Adj - DT/EDU Alloc	(957)			
							Entertainment Expense	( )			
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL			\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 27,928	
C. Professional Services											
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount			
Medical Rehab (dba Ex Living Ctrs)	Management Services		\$ 575,640								
ADP / Paycor	Payroll Processing		19,764								
Various	Accounting/audit services		22,601								
Various (see 21.1 for detail)	Legal services		18,525								
Choice! Energy Services	Cost savings consulting		1,532								
HRM Consultants, Inc	Collections		7,875								
Various	Misc admin		8,590								
See Pg 6 for Mgmt Svc Adj											
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 654,528	TOTAL			\$	TOTAL		\$	

\* Attach copy of IMRF notifications

\*\*See instructions.

Facility Name &amp; ID Number

Swann Special Care Center

# 0035485

Report Period Beginning: 07/01/2017

Ending: 06/30/2018

Swann Special Care Center  
Schedule XIX Supplemental Schedule  
Legal Fees Detail

DATE	DESCRIPTION	Amount
<b>1 Legal Fees detail for SCH XIX-C</b>		
8/14/2017	Baker, Donelson, Bearman, Caldwell & Berkowitz	\$ 28.00
8/31/2017	Tummelson Bryan & Knox, LLP	\$ 1,101.88
10/10/2017	Baker, Donelson, Bearman, Caldwell & Berkowitz	\$ 598.00
10/10/2017	Baker, Donelson, Bearman, Caldwell & Berkowitz	\$ 756.00
10/31/2017	Baker, Donelson, Bearman, Caldwell & Berkowitz	\$ 485.40
12/31/2017	Stites & Harbison PLLC	\$ 377.30
4/17/2018	Smith Amundsen	\$ 250.00
5/30/2018	Smith Amundsen	\$ 54.17
6/30/2018	Duane Morris LLP	\$ 1,162.50
7/31/2017	In-House Counsel Legal Fees	\$ 998.78
8/31/2017	In-House Counsel Legal Fees	\$ 1,031.80
9/30/2017	In-House Counsel Legal Fees	\$ 692.65
9/30/2017	In-House Counsel Legal Fees	\$ 397.72
10/31/2017	In-House Counsel Legal Fees	\$ 1,169.99
11/30/2017	In-House Counsel Legal Fees	\$ 354.49
11/30/2017	In-House Counsel Legal Fees	\$ 498.92
12/31/2017	In-House Counsel Legal Fees	\$ 1,600.03
12/31/2017	In-House Counsel Legal Fees	\$ (58.92)
1/31/2018	In-House Counsel Legal Fees	\$ 1,551.39
2/28/2018	In-House Counsel Legal Fees	\$ 981.50
3/31/2018	In-House Counsel Legal Fees	\$ 1,161.65
4/30/2018	In-House Counsel Legal Fees	\$ 1,086.61
5/30/2018	In-House Counsel Legal Fees	\$ 1,150.08
6/30/2018	In-House Counsel Legal Fees	\$ 1,094.96
		<b><u>\$ 18,524.90</u></b>

See Schedule VI for adjustment for unallowable portion.

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

DESCRIPTION	Amount	SCH V LINE.COL
<u>1 In-State Travel Detail</u>		
Daniel Andres, Driver; in-state travel (IDOT maintenance workshop)	106 A	24.3
Ferdinand Mendoza, Education; in-state travel (seminars & visits)	790 A	24.3
Gale Kirkpatrick, Maintenance; in-state travel (conferences)	107 A	24.3
John Lawrence, Education; in-state travel (special education)	557 A	24.3
Kym Halberstadt, Exec Director, care-related in-state travel	1,222	24.3
Raymund Mangantulao, Day Training; in-state travel	167 A	24.3
Roseller Dimla, Health Unit Coord., resident appointments	52	24.3
Corporate/Group travel allocation of operations personnel	3,088	24.3
In-state business meals	33 A	24.3
	<b>6,121</b>	
<u>1 Out-of-State Travel (All to Home Office or Care-related training) Detail</u>		
Kym Halberstadt, Executive Director	342 A	
	<b>342</b>	
Line 24 Column 4 Total:	<b>6,463</b>	0
Line 24 Column 7 Adjustment - Corporate/Home Office Allocated Costs	<b>24,523</b>	
<i>Unallowable Amounts above removed through SCH 5 Adjustments:</i>		
A Non-care & out-of-state related amounts noted above:	(2,101)	
Allocation for non-care-related Education and Day Training	(957)	
(See Pg 11.2 & 5A)		
Line 24 Column 8 Total:	<b>27,928</b>	0

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report?  
If YES, give association name and amount. ILHCA, \$5,162 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? 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. \$ 143,350 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. \$ 445,904  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 51,902
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? See Pg 21.1  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 100  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
g. Does the facility transport residents to and from day training? Yes  
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? Yes  
Firm Name: Crowe Horwath
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees