

Facility Name & ID Number Twin Lakes Rehabilitation & Health Care Center

0048223 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 N/A

	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	62	Skilled (SNF)	62	22,630	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	62	TOTALS	62	22,630	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	11,319	1,898	1,528	14,745	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,319	1,898	1,528	14,745	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 65.16%

D. How many bed reserve days during this year were paid by the Department? None (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 4/22/2008

J. Was the facility purchased or leased after January 1, 1978?
YES Date 4/22/2008 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 18 and days of care provided 1,528

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Twin Lakes Rehabilitation & Health Care Ce # 0048223 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	103,898	10,998	255	115,151		115,151	3,581	118,732		1
2	Food Purchase		94,409		94,409		94,409	(696)	93,713		2
3	Housekeeping	99,976	18,744		118,720		118,720	57	118,777		3
4	Laundry	20,555	7,602	42	28,199		28,199		28,199		4
5	Heat and Other Utilities			73,955	73,955		73,955	183	74,138		5
6	Maintenance	32,972	7,797	23,670	64,439		64,439	1,404	65,843		6
7	Other (specify):* <u>Home Office Ben. Allocation</u>										7
8	TOTAL General Services	257,401	139,550	97,922	494,873		494,873	4,529	499,402		8
	B. Health Care and Programs										
9	Medical Director			15,900	15,900		15,900		15,900		9
10	Nursing and Medical Records	780,656	90,178	11,058	881,892		881,892	899	882,791		10
10a	Therapy			348,297	348,297		348,297		348,297		10a
11	Activities	51,557	301	902	52,760		52,760	(5,501)	47,259		11
12	Social Services	526			526		526		526		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <u>Home Office Ben. Allocation</u>										15
16	TOTAL Health Care and Programs	832,739	90,479	376,157	1,299,375		1,299,375	(4,602)	1,294,773		16
	C. General Administration										
17	Administrative			220,400	220,400		220,400	(154,400)	66,000		17
18	Directors Fees										18
19	Professional Services			2,417	2,417		2,417	39,795	42,212		19
20	Dues, Fees, Subscriptions & Promotions			2,633	2,633		2,633	2,437	5,070		20
21	Clerical & General Office Expenses	35,041	2,175	6,604	43,820		43,820	36,731	80,551		21
22	Employee Benefits & Payroll Taxes			119,191	119,191		119,191	16,101	135,292		22
23	Inservice Training & Education							90	90		23
24	Travel and Seminar							2	2		24
25	Other Admin. Staff Transportation			2,978	2,978		2,978	2,726	5,704		25
26	Insurance-Prop.Liab.Malpractice			19,901	19,901		19,901	683	20,584		26
27	Other (specify):* <u>Home Office Ben. Allocation</u>										27
28	TOTAL General Administration	35,041	2,175	374,124	411,340		411,340	(55,835)	355,505		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,125,181	232,204	848,203	2,205,588		2,205,588	(55,908)	2,149,680		29

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

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

Facility Name & ID Number

Twin Lakes Rehabilitation & Health Care Center

#0048223

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			34,358	34,358		34,358	15,623	49,981			30
31	Amortization of Pre-Op. & Org.							79	79			31
32	Interest			44,807	44,807		44,807	26,653	71,460			32
33	Real Estate Taxes			31,333	31,333		31,333	271	31,604			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			14,700	14,700		14,700	787	15,487			35
36	Other (specify):*											36
37	TOTAL Ownership			125,198	125,198		125,198	43,413	168,611			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		50,618		50,618		50,618		50,618			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			114,250	114,250		114,250		114,250			42
43	Other (specify):* Miscellaneous		977	72,298	73,275		73,275	(73,275)				43
44	TOTAL Special Cost Centers		51,595	186,548	238,143		238,143	(73,275)	164,868			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,125,181	283,799	1,159,949	2,568,929		2,568,929	(85,770)	2,483,159			45

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

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(730)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,244)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	6,437	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(53)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(21,846)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(36,000)	43		24
25	Fund Raising, Advertising and Promotional	(882)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(21,936)	Various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (76,254)		\$	30

BHF USE ONLY							
48		49		50		51	
							52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(9,516)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (9,516)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (85,770)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Twin Lakes Rehabilitation & Health Care Center

ID# 0048223

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Labs-Part A	\$ (5,050)	43	1
2	X-Rays-Part A	(7,871)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(15)	21	3
4	Resident Flowers	(2)	43	4
5	Spccial Events	(327)	43	5
6	Offset Tranportation Revenue	(5,501)	11	6
7	Offset Miscellaneous Nursing Supplies Revenue	(2,950)	10	7
8	Offset Chamber of Commerce Dues	(220)	20	8
9				9
10				10
11				11
12				12
13				13
14				14
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38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(21,936)		49

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
Mark B. Petersen	100	See PG6-Supp		See PG6-Supp		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	1 Dietary	\$	Petersen Health Care Management, Inc.	100.00%	\$ 3,581	\$ 3,581	1
2	V	2 Food		Petersen Health Care Management, Inc.	100.00%	34	34	2
3	V	3 Housekeeping		Petersen Health Care Management, Inc.	100.00%	57	57	3
4	V	5 Utilities		Petersen Health Care Management, Inc.	100.00%	183	183	4
5	V	6 Maintenance		Petersen Health Care Management, Inc.	100.00%	1,404	1,404	5
6	V	7 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		6
7	V	9 Medical Director		Petersen Health Care Management, Inc.	100.00%	0		7
8	V	10 Nursing and Medical Records		Petersen Health Care Management, Inc.	100.00%	2,478	2,478	8
9	V	10A Therapy		Petersen Health Care Management, Inc.	100.00%	0		9
10	V	15 Mgmt. Allocation of Benefits		Petersen Health Care Management, Inc.	100.00%	0		10
11	V	17 Administrative	141,200	Petersen Health Care Management, Inc.	100.00%	66,000	(75,200)	11
12	V	19 Professional Services		Petersen Health Care Management, Inc.	100.00%	10,839	10,839	12
13	V							13
14	Total		\$ 141,200			\$ 84,576	\$ * (56,624)	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	20 <u>Dues, Fees, Subs & Promotions</u>	\$	<u>Petersen Health Care Management, Inc.</u>	100.00%	\$ 2,657	\$	2,657	15
16	V	21 <u>Clerical and General Office</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	36,746		36,746	16
17	V	22 <u>Employee Benefits and Payroll Taxes</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	15,433		15,433	17
18	V	23 <u>Inservice Training & Education</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	90		90	18
19	V	24 <u>Travel and Seminar</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	2		2	19
20	V	25 <u>Other Admin. Staff Transport.</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	2,726		2,726	20
21	V	26 <u>Insurance-Prop./Liab./Malprac.</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	683		683	21
22	V	27 <u>Mgmt. Allocation of Benefits</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	8,691		8,691	22
23	V	30 <u>Depreciation</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	79		79	23
24	V	32 <u>Interest</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	2,285		2,285	24
25	V	33 <u>Real Estate Taxes</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	271		271	25
26	V	35 <u>Rent-Equipment & Vehicles</u>		<u>Petersen Health Care Management, Inc.</u>	100.00%	787		787	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$			\$ 70,450	\$ *	70,450	39

* 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	1 Dietary	\$	Petersen Health Care II, LLC	100.00%	\$ 0	\$
16	V	2 Food		Petersen Health Care II, LLC	100.00%	0	
17	V	3 Housekeeping		Petersen Health Care II, LLC	100.00%	0	
18	V	4 Laundry		Petersen Health Care II, LLC	100.00%	0	
19	V	5 Utilities		Petersen Health Care II, LLC	100.00%	0	
20	V	6 Maintenance		Petersen Health Care II, LLC	100.00%	0	
21	V	7 Mgmt. Allocation of Benefits		Petersen Health Care II, LLC	100.00%	0	
22	V	10 Nursing and Medical Records		Petersen Health Care II, LLC	100.00%	1,371	1,371
23	V	15 Mgmt. Allocation of Benefits		Petersen Health Care II, LLC	100.00%	0	
24	V	17 Administrative	79,200	Petersen Health Care II, LLC	100.00%	0	(79,200)
25	V	19 Professional Services		Petersen Health Care II, LLC	100.00%	28,956	28,956
26	V	20 Dues, Fees, Subs & Promotions		Petersen Health Care II, LLC	100.00%	0	
27	V	21 Clerical and General Office		Petersen Health Care II, LLC	100.00%	0	
28	V	22 Employee Benefits & Payroll		Petersen Health Care II, LLC	100.00%	668	668
29	V	23 Inservice Training & Education		Petersen Health Care II, LLC	100.00%	0	
30	V	24 Travel and Seminar		Petersen Health Care II, LLC	100.00%	0	
31	V	25 Other Admin. Staff Transport.		Petersen Health Care II, LLC	100.00%	0	
32	V	26 Insurance-Prop./Liab./Malprac.		Petersen Health Care II, LLC	100.00%	0	
33	V	30 Depreciation		Petersen Health Care II, LLC	100.00%	495	495
34	V	31 Amortization		Petersen Health Care II, LLC	100.00%	0	
35	V	32 Interest		Petersen Health Care II, LLC	100.00%	24,368	24,368
36	V	33 Real Estate Taxes		Petersen Health Care II, LLC	100.00%	0	
37	V	34 Rent-Facility and Grounds		Petersen Health Care II, LLC	100.00%	0	
38	V	35 Rent-Equipment & Vehicles		Petersen Health Care II, LLC	100.00%	0	
39	Total		\$ 79,200			\$ 55,858	\$ * (23,342)

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

Facility Name & ID Number

Twin Lakes Rehabilitation & Health Care Center

0048223

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo	Petersen Companies, I	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syste	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Hospitality L	Peoria	Hospitality	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Management	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Busin	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care	Peoria	Lessor	13
14			Decatur Rehab & Health Care Center	Decatur	Midwest Health Opera	Peoria	Mgmt/Bookkeeping	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Health Prope	Peoria	Mgmt/Bookkeeping	15
16			Eastview Terrace	Sullivan	Petersen Roseville, LL	Roseville	Lessor	16
17			El Paso Health Care Center	El Paso	Petersen Health Juncti	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Petersen Health Qualit	Peoria	Mgmt/Bookkeeping	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Health and W	Peoria	Mgmt/Bookkeeping	19
20			Flanagan Rehab & Health Care Center	Flanagan	Petersen 24, LLC	Peoria	Hospitality	20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

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1/1/2018

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VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Mason Point	Sullivan				1
2			McLeansboro Rehab & Health Care Center	McLeansboro				2
3			Mt. Vernon Health Care Center	Mt. Vernon				3
4			Newman Rehab & Health Care Center	Newman				4
5			Nokomis Rehab & Health Care Center	Nokomis				5
6			North Aurora Care Center	North Aurora				6
7			Palm Terrace of Mattoon	Mattoon				7
8			Piper City Rehab & Living Center	Piper City				8
9			Pleasant View Rehab & Health Care Center	Morrison				9
10			Polo Rehabilitation & Health Care Center	Polo				10
11			Prairie City Rehab & Health Care Center	Prairie City				11
12			Robings Manor Nursing Home	Brighton				12
13			Rochelle Gardens	Rochelle				13
14			Rochelle Rehab & Health Care Center	Rochelle				14
15			Rock Falls Rehab & Health Care Center	Rock Falls				15
16			Arrow Wood Independent Living	Rock Falls				16
17			Roseville Rehab and Health Care Center	Roseville				17
18			Rosiclare Rehab & Health Care Center	Rosiclare				18
19			Royal Oaks Care Center	Kewanee				19
20			Sandwich Rehab & Health Care Center	Sandwich				20
21			Iron Wood Independent Living	Sandwich				21
22			Shawnee Rose Care Center	Harrisburg				22
23			Shelbyville Rehab & Health Care Center	Shelbyville				23
24			South Elgin Rehab & Health Care Center	South Elgin				24
25			Sullivan Health Care Center	Sullivan				25
26			Sunset Manor Nursing Home	Canton				26
27			Swansea Rehab & Health Care	Swansea				27
28			Timbercreek Rehab & Health Center	Pekin				28
29			Toulon Health Care Center	Toulon				29
30			Tuscola Health Care Center	Tuscola				30

Facility Name & ID Number

Bloomington Rehabilitation & Health Care Center

0047415

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Twin Lakes Rehab & Health Care Center	Paris				1
2			Vandalia Rehab & Health Care Center	Vandalia				2
3			Watseka Health Care Center	Watseka				3
4			Westside Rehab & Care Center	West Frankfort				4
5			Whispering Oaks	Rosiclare				5
6			White Oak Rehab & Health Care Center	Mt. Vernon				6
7			Willow Rose Rehab & Health Care Center	Jerseyville				7
8			Sheldon Health Care Center	Sheldon				8
9			Tuscola Health Care Center	Tuscola				9
10			Effingham Health Care Center	Effingham				10
11			Collinsville Health Care Center	Collinsville				11
12			Ozark Rehab & Health Care Center	Osage Beach, MO				12
13			Tarkio Rehab & Health Care Center	Tarkio, MO				13
14			Shangri-la Rehab & Living Center	Blue Springs, MO				14
15			Prairie Rose Care Center	Pana				15
16			Illini Heritage Rehab & Health Center	Champaign				16
17			Courtyard Estates of Kewanee	Kewanee				17
18			Courtyard Estates of Bradford	Bradford				18
19			Courtyard Estates of Galva	Galva				19
20			Courtyard Estates of Walcott	Walcott				20
21			Courtyard Village of Kewanee	Kewanee				21
22			Lakewood Village	Charleston				22
23			Courtyard Estates of Monmouth	Monmouth				23
24			Riverview Estates	Havana				24
25			Simple Blessings	Casey				25
26			Courtyard Estates of Bushnell	Bushnell				26
27			Courtyard Estates of Canton	Canton				27
28			Legacy Estates of Monmouth	Monmouth				28
29			Courtyard Estates of Sullivan	Sullivan				29
30			Courtyard Estates of Peoria	Peoria				30

Facility Name & ID Number

Bloomington Rehabilitation & Health Care Center

0047415

Report Period Beginning:

1/1/2017

Ending:

12/31/2017

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Cornerstone Health and Rehabilitation	Peoria				1
2			Rock River Gardens	Sterling				2
3			Sauk Valley Senior Living & Rehabilitation	Rock Falls				3
4			Courtyard Estates of Farmington	Farmington				4
5			Courtyard Estates of Knoxville	Knoxville				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								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

Facility Name & ID Number Twin Lakes Rehabilitation & Health Care C # 0048223 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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									\$		1
2											2
3											3
4	N/A										4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Twin Lakes Rehabilitation & Health Care Center # 0048223 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

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 Petersen Health Care Management, Inc.
 Street Address 830 W. Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309) 691-8113
 Fax Number (309) 691-8622

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	1	Dietary	Resident Days	1,411,762	75	\$ 342,871	\$ 393,211	14,745	\$ 3,581	1
2	2	Food	Resident Days	1,411,762	75	3,216	0	14,745	34	2
3	3	Housekeeping	Resident Days	1,411,762	75	5,441	2,652	14,745	57	3
4	5	Utilities	Resident Days	1,411,762	75	17,524	0	14,745	183	4
5	6	Maintenance	Resident Days	1,411,762	75	134,460	148,272	14,745	1,404	5
6	7	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	14,745	0	6
7	9	Medical Director	Resident Days	1,411,762	75	0	0	14,745	0	7
8	10	Nursing and Medical Records	Resident Days	1,411,762	75	237,275	1,454,984	14,745	2,478	8
9	10A	Therapy	Resident Days	1,411,762	75	0	0	14,745	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	0	0	14,745	0	10
11	17	Administrative	Resident Days	1,411,762	75	4,940,583	5,658,897	14,745	66,000	11
12	19	Professional Services	Resident Days	1,411,762	75	1,037,806	0	14,745	10,839	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,411,762	75	254,355	0	14,745	2,657	13
14	21	Clerical and General Office	Resident Days	1,411,762	75	3,518,216	3,764,024	14,745	36,746	14
15	22	Employee Benefits and Payroll Ta	Resident Days	1,411,762	75	1,477,639	0	14,745	15,433	15
16	23	Inservice Training & Education	Resident Days	1,411,762	75	8,601	0	14,745	90	16
17	24	Travel and Seminar	Resident Days	1,411,762	75	174	0	14,745	2	17
18	25	Other Admin. Staff Transport.	Resident Days	1,411,762	75	261,018	0	14,745	2,726	18
19	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,411,762	75	65,437	0	14,745	683	19
20	27	Mgmt. Allocation of Benefits	Resident Days	1,411,762	75	832,087	0	14,745	8,691	20
21	30	Depreciation	Resident Days	1,411,762	75	7,528	0	14,745	79	21
22	32	Interest	Resident Days	1,411,762	75	218,814	0	14,745	2,285	22
23	33	Real Estate Taxes	Resident Days	1,411,762	75	25,901	0	14,745	271	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,411,762	75	75,380	0	14,745	787	24
25	TOTALS					\$ 13,464,326	\$ 11,422,040		\$ 155,026	25

Facility Name & ID Number Twin Lakes Rehabilitation & Health Care Center # 0048223 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

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

Name of Related Organization Petersen Health Care II, LLC
 Street Address 830 W. Trailcreek Drive
 City / State / Zip Code Peoria, IL 61614
 Phone Number (309)691-8113
 Fax Number (309)691-8622

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

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	1	Dietary	Resident Days	135,903	5	\$	\$ 14,745	\$	1
2	2	Food	Resident Days	135,903	5		14,745		2
3	3	Housekeeping	Resident Days	135,903	5		14,745		3
4	4	Laundry	Resident Days	135,903	5		14,745		4
5	5	Utilities	Resident Days	135,903	5		14,745		5
6	6	Maintenance	Resident Days	135,903	5		14,745		6
7	7	Mgmt. Allocation of Benefits	Resident Days	135,903	5		14,745		7
8	10	Nursing and Medical Records	Resident Days	135,903	5	12,637	14,745	1,371	8
9	15	Mgmt. Allocation of Benefits	Resident Days	135,903	5		14,745		9
10	17	Administrative	Resident Days	135,903	5		14,745		10
11	19	Professional Services	Resident Days	135,903	5	266,883	14,745	28,956	11
12	20	Dues, Fees, Subs & Promotions	Resident Days	135,903	5		14,745		12
13	21	Clerical and General Office	Resident Days	135,903	5		14,745		13
14	22	Employee Benefits & Payroll	Resident Days	135,903	5	6,156	14,745	668	14
15	23	Inservice Training & Education	Resident Days	135,903	5		14,745		15
16	24	Travel and Seminar	Resident Days	135,903	5		14,745		16
17	25	Other Admin. Staff Transport.	Resident Days	135,903	5		14,745		17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	135,903	5		14,745		18
19	30	Depreciation	Resident Days	135,903	5	4,559	14,745	495	19
20	31	Amortization	Resident Days	135,903	5		14,745		20
21	32	Interest	Resident Days	135,903	5	224,601	14,745	24,368	21
22	33	Real Estate Taxes	Resident Days	135,903	5		14,745		22
23	34	Rent-Facility and Grounds	Resident Days	135,903	5		14,745		23
24	35	Rent-Equipment & Vehicles	Resident Days	135,903	5		14,745		24
25	TOTALS					\$ 514,836	\$	\$ 55,858	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Huntington Bank		X	Mortgage	Varies	2/1/17	\$ 937,400	\$ 692,606	1/31/22	Varies	\$ 44,807	1						
2												2						
3												3						
4												4						
5												5						
Working Capital																		
6												6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 937,400	\$ 692,606			\$ 44,807	9						
B. Non-Facility Related*																		
10												10						
11										Home Office Allocation-PHCM	2,285	11						
12										Home Office Allocation-PHC II	24,368	12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ 26,653	14						
15	TOTALS (line 9+line14)						\$ 937,400	\$ 692,606			\$ 71,460	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # N/A

* 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.)

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Twin Lakes Rehabilitation & Health Care Center COUNTY Edgar

FACILITY IDPH LICENSE NUMBER 0048223

CONTACT PERSON REGARDING THIS REPORT MIKE KOCHER

TELEPHONE (309)689-5850 FAX #: (309)691-8622

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</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>09-19-06-300-018</u>	<u>Long-Term Care Facility</u>	\$ <u>31,417.42</u>	\$ <u>31,417.42</u>
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>31,417.42</u></u>	\$ <u><u>31,417.42</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 14,020 B. General Construction Type: Exterior Concrete Frame Steel Number of Stories 1

C. Does the Operating Entity? [X] (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? [X] (a) Own the Equipment [] (b) Rent equipment from a Related Organization. [X] (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).

N/A

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

If so, please complete the following:

1. Total Amount Incurred: 799,059 2. Number of Years Over Which it is Being Amortized: 20
3. Current Period Amortization: 79 4. Dates Incurred: 2013-2014

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and an unlabeled column. Row 1: Facility, 128,700, 2008, \$ 50,000, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 128,700, (blank), \$ 50,000, 3.

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	62	2008	1977	\$ 519,985	\$	25	\$ 20,800	\$ 20,800	\$ 218,400	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	Parking Lot Sealcoat		2010	2,662		7			2,662	9
10	Roof Replacement		2010	15,225		25	610	610	5,185	10
11	Plumbing Repair		2012	3,186		7	456	456	2,964	11
12	Roof Replacement		2013	30,000		25	1,200	1,200	6,600	12
13	Fire Alarm Control Unit		2014	2,876		7	411	411	1,850	13
14	Nurse's Station		2014	13,750		15	917	917	4,293	14
15	Nurse Call System Replacement		2015	9,008		7	1,288	1,288	4,508	15
16	Air Conditioner-Rooftop		2015	13,988		15	934	934	3,269	16
17	Generator		2016	19,465		15	2,596	2,596	6,490	17
18	Remodel-Men's Bathroom & Shower		2016	2,700		7	386	386	965	18
19	Compressor for Sprinkler System		2017	3,138		7	448	448	672	19
20	Water Line Repair		2018	3,011		7	215	215	215	20
21	Sprinkler Repair		2018	2,751		7	197	197	197	21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30	Land Improvements Booked				1,134			(1,134)		30
31	Building Booked				20,799			(20,799)		31
32	Building Improvement Booked				7,999			(7,999)		32
33										33
34	2018-Home Office Allocation-Building Improvements			6,935			166	166		34
35	2018-Home Office Allocation-Land Improvements			696			44	44		35
36										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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 649,376	\$ 29,932		\$ 30,668	\$ 736	\$ 258,270	70

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 156,038	\$ 4,372	\$ 10,097	\$ 5,725	5-10 yrs.	\$ 132,716	71
72	Current Year Purchases	755	54	54		7 yrs.	54	72
73	Fully Depreciated Assets	10,980					10,980	73
74	Home Office Allocation			9,162	9,162			74
75	TOTALS	\$ 167,773	\$ 4,426	\$ 19,313	\$ 14,887		\$ 143,750	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)	\$ 867,149	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 34,358	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 49,981	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 15,623	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 402,020	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		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		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 Twin Lakes Rehabilitation & Health Care Center

0048223

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

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								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12.	_____ /2019	\$ _____
13.	_____ /2020	\$ _____
14.	_____ /2021	\$ _____

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 15,487

Description: See Attached Schedule 14A

(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.

Twin Lakes Rehabilitation & Health Care Center

0048223

Period Beginning 1/1/2018

Period End 12/31/2018

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	\$	9,431
Dishwasher		701
Copier		4,568
Home Office Allocation		787
		<u>15,487</u>

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A(3)	hrs	\$	7,361	\$ 110,409	\$	7,361	\$ 110,409	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		4,046	60,683		4,046	60,683	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		11,806	177,089		11,806	177,089	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				50,618		50,618	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): <u>Respiratory Therapy</u>	10A(3)			8	116		8	116	13
14	TOTAL			\$	23,221	\$ 348,297	\$ 50,618	23,221	\$ 398,915	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 & ID Number Twin Lakes Rehabilitation & Health Care Center

0048223

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(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	\$ 2,445,633	\$ 2,445,633	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>95,702</u>)	1,097,468	1,097,468	3
4	Supply Inventory (priced at <u>Cost</u>)	6,756	6,756	4
5	Short-Term Investments			5
6	Prepaid Insurance	12,056	12,056	6
7	Other Prepaid Expenses	143,547	143,547	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Employee Education Loan</u>	1,527	1,527	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,706,987	\$ 3,706,987	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	50,000	50,000	13
14	Buildings, at Historical Cost	519,985	526,920	14
15	Leasehold Improvements, at Historical Cost	160,479	122,456	15
16	Equipment, at Historical Cost	167,773	167,773	16
17	Accumulated Depreciation (book methods)	(426,124)	(402,020)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 472,113	\$ 465,129	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,179,100	\$ 4,172,116	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 801,191	\$ 801,191	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	55,707	55,707	30
31	Accrued Taxes Payable (excluding real estate taxes)	344,465	344,465	31
32	Accrued Real Estate Taxes(Sch.IX-B)	63,781	63,781	32
33	Accrued Interest Payable	3,886	3,886	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Payroll Withholdings</u>			36
37	<u>Accrued Management Fees</u>	15,108	15,108	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,284,138	\$ 1,284,138	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	692,606	692,606	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 692,606	\$ 692,606	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,976,744	\$ 1,976,744	46
47	TOTAL EQUITY(page 18, line 24)	\$ 2,202,356	\$ 2,195,372	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,179,100	\$ 4,172,116	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,947,952	1
2	Restatements (describe):		2
3	Adjustments Made After Cost Reports Were Filed		3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,947,952	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	254,404	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)	\$ 254,404	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)	\$ 2,202,356	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,272,490	1
2	Discounts and Allowances for all Levels	(196,546)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,075,944	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	640,978	6
7	Oxygen	(118)	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 640,860	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	730	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	76,430	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	8,460	20
21	Other Medical Services	12,443	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 98,063	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Transportation Revenue</u>	5,501	28
28a	<u>Miscellaneous Revenue</u>	2,965	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 8,466	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,823,333	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	494,873	31
32	Health Care	1,299,375	32
33	General Administration	411,340	33
B. Capital Expense			
34	Ownership	125,198	34
C. Ancillary Expense			
35	Special Cost Centers	123,893	35
36	Provider Participation Fee	114,250	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,568,929	40
41	Income before Income Taxes (line 30 minus line 40)**	254,404	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 254,404	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 1,483,445	44
45	Private Pay - Net Inpatient Revenue	320,924	45
46	Medicare - Net Inpatient Revenue	270,927	46
47	Other-(specify) <u>Insurance Net Inpatient Revenue</u>	648	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 2,075,944	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 Twin Lakes Rehabilitation & Health Care Center

0048223

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 66,233	\$ 31.84	1
2	Assistant Director of Nursing					2
3	Registered Nurses	7,229	7,512	195,729	26.06	3
4	Licensed Practical Nurses	5,649	5,930	140,044	23.62	4
5	CNAs & Orderlies	29,858	30,390	340,360	11.20	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,910	2,069	31,177	15.07	9
10	Activity Assistants					10
11	Social Service Workers	30	30	526	17.53	11
12	Dietician					12
13	Food Service Supervisor	1,843	1,889	22,907	12.13	13
14	Head Cook					14
15	Cook Helpers/Assistants	7,805	7,884	80,991	10.27	15
16	Dishwashers					16
17	Maintenance Workers	1,828	1,922	32,972	17.16	17
18	Housekeepers	9,286	9,609	99,976	10.40	18
19	Laundry	2,011	2,080	20,555	9.88	19
20	Administrator	2,080	2,080	66,000	31.73	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,958	2,040	35,041	17.18	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	40	40	1,227	30.68	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Page 20A</u>	2,925	3,037	57,443	18.91	33
34	TOTAL (lines 1 - 33)	76,532	78,592	\$ 1,191,181 *	\$ 15.16	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	Monthly	\$ 255	L1, C3	35
36	Medical Director	Monthly	15,900	L9,C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,325	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 20,480		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	60	\$ 2,438	L10, C3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	60	\$ 2,438		53

Twin Lakes Rehabilitation & Health Care Center

0048223

Period Beginning 1/1/2018

Period End 12/31/2018

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	1,364	1,364	37,063	27.17
Transportation	1,561	1,673	20,380	12.18
TOTAL	<u>2,925</u>	<u>3,037</u>	<u>57,443</u>	

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	
Genettia Dean	Administrator	0	\$ 66,000	Workers' Compensation Insurance	\$ 16,388	IDPH License Fee	\$	
				Unemployment Compensation Insurance	15,362	Advertising: Employee Recruitment	560	
				FICA Taxes	85,261	Health Care Worker Background Check		
				Employee Health Insurance	1,833	(Indicate # of checks performed <u>1</u>)	30	
				Employee Meals		Patient Background Checks	1,345	
				Illinois Municipal Retirement Fund (IMRF)*		Miscellaneous Licenses & Permits	478	
				Employee Relations	347	Miscellaneous Dues & Subscriptions	220	
				Home Office Allocation	16,101	Home Office Allocation	2,657	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 66,000	TOTAL (agree to Schedule V, line 22, col.8)		\$ 5,070		
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
Management Fees-See Page 6, Eliminated on P 3, C 7			\$ 220,400				Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 220,400				Seminar Expense	
C. Professional Services				TOTAL			Home Office Allocation	
Vendor/Payee	Type		Amount	\$			2	
Ability Network	Computer Services		1,073				Entertainment Expense	
New Wave Communciations	Computer Services		1,344				()	
							TOTAL (agree to Sch. V, line 24, col. 8)	
							\$ 2	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 2,417					

* Attach copy of IMRF notifications

**See instructions.

Twin Lakes Rehabilitation & Health Care Center

0048223

Period Beginning

1/1/2018

Period End

12/31/2018

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		2,417
Home Office Allocation		
Duane Morris	Legal	1482
Sedgwick CMS	Legal	131
SB2	Legal	366
Miscellaneous	Legal	109
Christoper P. Ryan	Legal	116
Saul Ewing Arnstein & Lehr	Legal	519
Healthcare Resources International	Legal	78
Winston & Strawn	Legal	1249
Lexis Nexis	Legal	5
Pretzel & Stouffer	Legal	18
Huntington Bank	Legal	4894
Baker Tilly Virchow Krause	Legal	542
Christoper P. Ryan	Legal	434
CliftonLarsonAllen	Accounting	758
Ginoli & Co.	Accounting	269
Duane Morris	Accounting	44
Getzler Henrich & Associates	Accounting	582
Kemper Consulting	Accounting	44
Baker Tilly Virchow Krause	Accounting	307
Ginoli & Co.	Accounting	1561
Miscellaneous	Computer Services	80
Change Healthcare	Computer Services	3
TR Professional	Computer Services	8
Matrix Care	Computer Services	851
Ability Network	Computer Services	1348
Stratus Networks	Computer Services	329
Kemper Technology	Computer Services	378
AT&T	Computer Services	4
Ungerboeck Software	Computer Services	272
CIAN	Computer Services	118
Comcast	Computer Services	29
CCH	Computer Services	11
Charter Communications	Computer Services	20
Allscripts	Computer Services	383
ATS	Computer Services	178
Citrix Systems	Computer Services	62
Optimizer	Other Prof Fees	35
Sedgwick CLMS	Other Prof Fees	120
David Budde	Other Prof Fees	34
Sargent Consulting	Other Prof Fees	94
Alix Partners	Other Prof Fees	357
Getzler Henrich & Associates	Other Prof Fees	49
Sargent Consulting	Other Prof Fees	17688
Alix Partners	Other Prof Fees	3836
Total (agree to Schedule V, line 19, column 8)		<u>42,212</u>

**Twin Lakes Rehabilitation & Health Care Center
0048223**

Period Beginning 1/1/2018
Period End 12/31/2018

Schedule 21B

25. Administrative and Staff Transportation

Gas	\$	1,409
Auto Repairs		1,644
Travel-Hotels		(75)
Home Office Allocation		<u>2,726</u>
		<u><u>5,704</u></u>

Facility Name & ID Number Twin Lakes Rehabilitation & Health Care Center# 0048223Report Period Beginning: 1/1/2018Ending: 12/31/2018**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. IHCA-
- (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? N/A
- (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? N/A
- (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 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 22,382 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. N/A
- (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. \$ 114,250
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. \$ 730
- (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? Yes If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 5,501
c. What percent of all travel expense relates to transportation of nurses and patients? 100
d. Have vehicle usage logs been maintained? Adequate records have been maintained.
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: Ginoli and Company
- (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. No
Attach invoices and a summary of services for all architect and appraisal fees