FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2013
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2013)

I. IDPH License ID Number: 0051805

Facility Name: Symphony of Crestwood

Address: 14255 S Cicero Ave (Number) Crestwood (City) 60445 (Zip Code)

County: Cook

Telephone Number: (708) 371-0400 **Fax #** (708) 371-5871

HFS ID Number:

Date of Initial License for Current Owners: 01/01/2012

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Amanda Springborn **Telephone Number:** (314) 925-3838
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2013 to 12/31/2013 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address) McGladrey LLP, 20 N. Martingale Road, Ste. 500, Schaumburg, IL 60173
(Telephone) (847) 517-7070 Fax # (847) 517-7067

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	303	Skilled (SNF)	303	110,595	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	303	TOTALS	303	110,595	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			15,529	15,529	8
9	SNF/PED					9
10	ICF	55,820	6,239	4,868	66,927	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	55,820	6,239	20,397	82,456	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.56%

D. How many bed-hold days during this year were paid by the Department?
N/A (Do not include bed-hold 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 [X] NO [ ] Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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

I. On what date did you start providing long term care at this location?
Date started 01/01/2012

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 12/31/2011 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 303 and days of care provided 11,669

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

Facility Name & ID Number Symphony of Crestwood # 0051805 **Report Period Beginning:** 01/01/2013 **Ending:** 12/31/2013

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

	Operating Expenses	Costs Per General Ledger: Salary/Wage	Supplies	Other	Total	Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	564,929	49,224	27,821	641,974		641,974		641,974			1
2	Food Purchase		460,612		460,612		460,612		460,612			2
3	Housekeeping	287,192	98,661		385,853		385,853		385,853			3
4	Laundry	264,153	52,838	7,479	324,470		324,470		324,470			4
5	Heat and Other Utilities			201,161	201,161		201,161	923	202,084			5
6	Maintenance	86,143	2,435	287,820	376,398		376,398	5,470	381,868			6
7	Other (specify):*											7
8	**TOTAL General Services**	1,202,417	663,770	524,281	2,390,468		2,390,468	6,393	2,396,861			8
	B. Health Care and Programs											
9	Medical Director			74,300	74,300		74,300		74,300			9
10	Nursing and Medical Records	4,856,272	346,668	38,417	5,241,357		5,241,357	(2,513)	5,238,844			10
10a	Therapy	111,617			111,617		111,617		111,617			10a
11	Activities	175,926		12,076	188,002		188,002		188,002			11
12	Social Services	212,385		1,754	214,139		214,139		214,139			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	5,356,200	346,668	126,547	5,829,415		5,829,415	(2,513)	5,826,902			16
	C. General Administration											
17	Administrative	213,526		886,147	1,099,673		1,099,673	(886,147)	213,526			17
18	Directors Fees											18
19	Professional Services			413,055	413,055		413,055	19,248	432,303			19
20	Dues, Fees, Subscriptions & Promotions			50,284	50,284		50,284	(9,062)	41,222			20
21	Clerical & General Office Expenses	305,313	53,653	85,254	444,220		444,220	190,590	634,810			21
22	Employee Benefits & Payroll Taxes			1,659,322	1,659,322		1,659,322		1,659,322			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,136	6,136		6,136	1,616	7,752			24
25	Other Admin. Staff Transportation			12,098	12,098		12,098		12,098			25
26	Insurance-Prop.Liab.Malpractice			612,209	612,209		612,209	11,887	624,096			26
27	Other (specify):* **Mgmt alloc of benef**							36,538	36,538			27
28	**TOTAL General Administration**	518,839	53,653	3,724,505	4,296,997		4,296,997	(635,330)	3,661,667			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	7,077,456	1,064,091	4,375,333	12,516,880		12,516,880	(631,450)	11,885,430			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 Symphony of Crestwood #0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			193,527	193,527		193,527	3,053	196,580			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			411,797	411,797		411,797	(105,709)	306,088			32
33	Real Estate Taxes			768,396	768,396		768,396		768,396			33
34	Rent-Facility & Grounds			2,653,439	2,653,439		2,653,439	14,720	2,668,159			34
35	Rent-Equipment & Vehicles			356,548	356,548		356,548	112	356,660			35
36	Other (specify):*											36
37	**TOTAL Ownership**			4,383,707	4,383,707		4,383,707	(87,824)	4,295,883			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			27,925	27,925		27,925		27,925			38
39	Ancillary Service Centers		417,946	2,089,692	2,507,638		2,507,638		2,507,638			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			595,570	595,570		595,570		595,570			42
43	Other (specify):* **Non-Allowable Cos**	147,648		717,140	864,788		864,788	(864,788)				43
44	**TOTAL Special Cost Centers**	147,648	417,946	3,430,327	3,995,921		3,995,921	(864,788)	3,131,133			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	7,225,104	1,482,037	12,189,367	20,896,508		20,896,508	(1,584,062)	19,312,446			45

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

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(8,636)	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				9
10	Interest and Other Investment Income	(105,709)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(9,431)	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	(13,295)	43		18
19	Entertainment				19
20	Contributions	(5,736)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(295,663)	43		24
25	Fund Raising, Advertising and Promotional	(8,472)	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 See Sch 5A	(540,511)	Var.		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (987,453)		$	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 Amount	2 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)	(596,609)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (596,609)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,584,062)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Symphony of Crestwood

ID# 0051805

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Nonallowable marketing events	$ (63,970)	43	1
2	Laboratory Costs	(58,677)	43	2
3	X-Ray Costs	(39,081)	43	3
4	Theft and Damages Loss	(250)	43	4
5	Marketing Salaries	(147,648)	43	5
6	Lobbying Expense	(10,199)	20	6
7	Non-Allowable Legal Fees	(6,757)	19	7
8	Non Allowable Other Costs	(191,536)	43	8
9	Non-Allowable IV Therapy	(21,818)	43	9
10	Non-Allowable Inhalation Therapy	(575)	43	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(540,511)		49

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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
See Page 6 Supplemental		See Page 6 Supplemental		See Page 6 Supplemental		

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V				N/A				2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

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

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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. [X] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	$	Symphony Financial Services, LLC	100.00%	$ 923	$ 923	15
16	V	6	Maintenance		Symphony Financial Services, LLC	100.00%	5,470	5,470	16
17	V	10	Nursing & Medical Records		Symphony Financial Services, LLC	100.00%	(2,513)	(2,513)	17
18	V	17	Administrative	886,147	Symphony Financial Services, LLC	100.00%		(886,147)	18
19	V	19	Professional Services		Symphony Financial Services, LLC	100.00%	26,005	26,005	19
20	V	20	Dues, Fees, Subscripts & Promos		Symphony Financial Services, LLC	100.00%	1,137	1,137	20
21	V	21	Clerical & General Office Exp		Symphony Financial Services, LLC	100.00%	190,590	190,590	21
22	V	24	Travel & Seminar		Symphony Financial Services, LLC	100.00%	1,616	1,616	22
23	V	26	Insurance-Prop, Liab & Malpractice		Symphony Financial Services, LLC	100.00%	11,887	11,887	23
24	V	27	Other		Symphony Financial Services, LLC	100.00%	36,538	36,538	24
25	V	30	Depreciation		Symphony Financial Services, LLC	100.00%	3,053	3,053	25
26	V	34	Rent-Facility & Grounds		Symphony Financial Services, LLC	100.00%	14,720	14,720	26
27	V	35	Rent-Equipment & Vehicles		Symphony Financial Services, LLC	100.00%	112	112	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			$ 886,147			$ 289,538	$ * (596,609)	39

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

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	Debra Hartman	24.50	Symphony Aspen Ridge, LLC D/B/A Symphony	Decatur	Symphony Healthcare	Lincolnwood	Sub Lessor	1
2	Hartman Family Fdn	4.50	Symphony Countryside, LLC D/B/A Countrysid	Aurora	Symphony M.L., LLC	Lincolnwood	Main Lessor	2
3	Hartman Dynasty Trust	4.50	Symphony Crestwood, LLC D/B/A Symphony o	Crestwood	Symphony HMG, LLC	Lincolnwood	Sub Lessor	3
4	Mark Hartman	4.50	Symphony Deerbrook, LLC D/B/A Symphony o	Joliet	Symphony Financial S	Lincolnwood	Mgmt Co.	4
5	Julie Thomas	4.50	Symphony Maple Crest, LLC D/B/A Maple Cre	Belvidere				5
6	Rena Dickman	4.50	Symphony Maple Ridge, LLC D/B/A Symphony	Lincoln				6
7	Robert Hartman	4.00	Symphony McKinley, LLC D/B/A McKinley Co	Decatur				7
8	Jack Hartman	3.00	Symphony Northwoods, LLC D/B/A Northwood	Belvidere				8
9	Joseph Hartman	3.00						9
10	David J. Hartman	20.00						10
11	Jay Flatt	3.00	Bronzeville Park	Chicago	Nucare Services	Lincolnwood	Bookeeping Mgmt	11
12	Gerry Jenich	10.00	California Gardens Corp.	Chicago	7527 N. Lincoln Ave, L	Lincolnwood	Building Rental	12
13	IBEX Mgmt Svces, LLC	10.00	Claremont Rehab. & Living	Buffalo Grove	Seasons Hospice	Park Ridge	Hospice	13
14			Claremont - Hanover Park	Hanover Park	JLR Financial Service	Lincolnwood	Management Co.	14
15			Claridge Imperial, LTD.	Chicago	KFT Services, LLC	Lincolnwood	Management Co.	15
16			Jackson Corp	Chicago	Drake Louis Enterpris	Lincolnwood	Management Co.	16
17			Monroe Pavillion	Chicago	Clinical Consulting Se	Lincolnwood	Clinical Consult	17
18			Renaissance at 87th Street	Chicago	Quest Services Corp	Lincolnwood	Marketing	18
19			Renaissance at Midway	Chicago	Integra Healthcare Eq	Elmhurst	DME & Medical Su	19
20			Renaissance at South Shore	Chicago	Maple Leaf Insurance	Grand Cayman	Liability/Work Com	20
21			Renaissance at Park South	Chicago				21
22			Aria Post Acute Care	Hillside				22
23			Seven Oaks	Glendale, Wiscosin				23
24			Renaissance East	Mesa, Arizona				24
25			Renaissance West	Mesa, Arizona				25
26			Renaissance Village IL	Mesa, Arizona				26
27			Renaissance Village AL	Mesa, Arizona				27
28								28
29								29
30								30

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	No owners receive compensation from this facility.										1
2											2
3											3
4											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 Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 2/31/2013

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 [X] NO [ ]

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

Name of Related Organization: Symphony Financial Services, LLC
Street Address: 7358 N. Lincoln, Suite 120
City / State / Zip Code: Lincolnwood, IL 60712
Phone Number: ((847) 933-2600
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Occupied Bed Days	422,236	8	$ 4,728		82,456	$ 923	1
2	6	Maintenance	Occupied Bed Days	422,236	8	28,009		82,456	5,470	2
3	10	Nursing & Med Records - Sal	Occupied Bed Days	422,236	8	(12,869)	(12,868)	82,456	(2,513)	3
4	19	Professional Services-Legal	Occupied Bed Days	422,236	8	6,403		82,456	1,250	4
5	19	Professional Services-Other	Occupied Bed Days	422,236	8	126,762		82,456	24,755	5
6	20	Dues, Fees, Subscripts & Promoti	Occupied Bed Days	422,236	8	5,823		82,456	1,137	6
7	21	Clerical & Gen ofc exp -Salary	Occupied Bed Days	422,236	8	929,524	929,524	82,456	181,521	7
8	21	Clerical & Gen ofc exp -Salary	Occupied Bed Days	422,236	8	46,441		82,456	9,069	8
9	24	Travel & Seminar	Occupied Bed Days	422,236	8	8,276		82,456	1,616	9
10	26	Ins-Prop, Liab & Malpractice	Occupied Bed Days	422,236	8	60,868		82,456	11,887	10
11	27	Other-Mgmt Alloc of Benefits	Occupied Bed Days	422,236	8	187,104		82,456	36,538	11
12	30	Depreciation	Occupied Bed Days	422,236	8	15,633		82,456	3,053	12
13	34	Rent - Facility & Grounds	Occupied Bed Days	422,236	8	75,378		82,456	14,720	13
14	35	Rent - Equipment & Vehicles	Occupied Bed Days	422,236	8	572		82,456	112	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 1,482,652	$ 916,656		$ 289,538	25

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	The Private Bank		X	Capital Improvements	Interest Only	12/30/2011	2,000,000	1,513,452	12/30/2014	0.0550	65,847	6
7	The Private Bank		X	Line of credit	Interest Only	12/30/2011	17,520,000	7,951,376	06/10/2014	0.0550	345,950	7
8												8
9	TOTAL Facility Related						$ 19,520,000	$ 9,464,828			$ 411,797	9
	B. Non-Facility Related*											
10												10
11												11
12							Interest Income Offset				(105,709)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (105,709)	14
15	TOTALS (line 9+line14)						$ 19,520,000	$ 9,464,828			$ 306,088	15

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

Facility Name & ID Number Symphony of Crestwood # 0051805 **Report Period Beginning:** 01/01/2013 **Ending:** 12/31/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2012 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 666,800	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.)	2012	$ 700,096	2
3. Under or (over) accrual (line 2 minus line 1).		$ 33,296	3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 735,100	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 768,396	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2008	519,666	8
2009	532,779	9
2010	542,455	10
2011	653,708	11
2012	700,096	12

2013 Tax Accrual = $700,096 * 1.05 = $735,100

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2012	$	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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Symphony of Crestwood COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0051805

CONTACT PERSON REGARDING THIS REPORT Liz Koshy

TELEPHONE (847) 583-0100 FAX #: (847) 583-8873

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2012 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 2012.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	28-03-303-012-0000	Nursing Home	$ 446,157.00	$ 446,157.00
2.	28-03-303-011-0000	Nursing Home	$ 244,937.00	$ 244,937.00
3.	28-03-303-038-0000	Nursing Home	$ 9,002.00	$ 9,002.00
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 700,096.00	$ 700,096.00

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 X _____ 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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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 Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 91,960 B. General Construction Type: Exterior Stone Frame Steel Number of Stories 4

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (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? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

Nature of Costs: N/A
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	N/A			$	1
2					2
3	TOTALS			$	3

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Architectural Fees			2012	30,284	1,101	27.5	1,101		1,698	9
10	Elevator - Electrical			2012	19,950	725	27.5	725		816	10
11	Exterior Aluminum			2012	52,666	1,916	27.5	1,916		2,155	11
12	Exterior Painting - Back Entrance			2012	53,000	1,928	27.5	1,928		2,811	12
13	Interior Painting - First Floor			2012	16,140	587	27.5	587		807	13
14	Interior Painting - Second Floor			2012	32,000	1,164	27.5	1,164		1,309	14
15	Front Entrance - West & S			2012	19,000	691	27.5	691		720	15
16	Cooling Tower - Replace			2012	31,138	1,132	27.5	1,132		1,557	16
17	Floor Coverings			2012	213,242	7,754	27.5	7,754		8,077	17
18	Elevator - Fix Car Sills			2012	242,100	8,803	27.5	8,803		9,170	18
19	Sprinkler System - Entire			2012	326,853	11,886	27.5	11,886		12,381	19
20	Standby Generator for Service Elevator			2012	55,000	11,000	5	11,000		11,917	20
21											21
22	Cast Iron sewer located on 1st floor			2013	2,500	87	27.5	87		87	22
23	Installing receptacles on hallway for wall mounting			2013	2,520	92	27.5	92		92	23
24	Demo/Carpentry drywall			2013	16,050	535	27.5	535		535	24
25	Contractor fees for facility renovation			2013	11,018	367	27.5	367		367	25
26	Wall Coverings and Painting			2013	18,932	631	27.5	631		631	26
27	Contractor fees for facility renovation			2013	183,922	6,131	27.5	6,131		6,131	27
28	Wall coverings			2013	91,289	3,043	27.5	3,043		3,043	28
29	Demo/Carpentry Drywall			2013	46,300	1,543	27.5	1,543		1,543	29
30	Interior Electrical Alarms			2013	75,869	2,529	27.5	2,529		2,529	30
31	Electrical modifications standby generator			2013	38,193	1,273	27.5	1,273		1,273	31
32	Interior painting, wall coverings, demo and cap 2 sinks			2013	13,189	400	27.5	400		400	32
33	Interiorpainting - second floor			2013	5,500	458	10	458		458	33
34	Interior soffit enclosures, fittings, painting service			2013	7,960	241	27.5	241		241	34
35	Floor Coverings			2013	41,686	1,137	27.5	1,137		1,137	35
36	Custom Built Cabinetry			2013	14,140	428	27.5	428		428	36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Hallway and bathroom doors	2013	$ 2,640	$ 80		$ 80	$	$ 80	37
38	Demo/Carpentry Drywall and plumbing	2013	35,902	979		979		979	38
39	Replaced floor drain	2013	2,900	70		70		70	39
40	Demo/Carpentry Drywall	2013	7,925	168		168		168	40
41	Contractor fees for facility renovation	2013	8,731	185		185		185	41
42	Interior Electrical Alarms	2013	51,532	1,093		1,093		1,093	42
43	Interior painting - 4th floor	2013	31,250	1,823		1,823		1,823	43
44	2nd floor north spa room floor coverings	2013	14,300	303		303		303	44
45	Sun Shade Installation	2013	9,620	204		204		204	45
46	Carpentry drywall, asphalt patching for trench and generator	2013	38,625	585		585		585	46
47	Painting - First floor	2013	12,800	533		533		533	47
48	Custom Built Cabinetry	2013	20,940	190		190		190	48
49	Demo Carpentry/Drywall Material and Labor	2013	21,379	194		194		194	49
50	Installation of Louvers	2013	151,750	1,380		1,380		1,380	50
51	Contractor fees for facility renovation	2013	28,436	259		259		259	51
52	Fire pump installation-raceways & conductors for tampers	2013	37,113	337		337		337	52
53	Exterior painting	2013	2,500	63		63		63	53
54	Conference Room wallpaper	2013	8,277	75		75		75	54
55	Roofing labor and materials	2013	7,100	65		65		65	55
56	Staining courtyard (3,450 sq ft)	2013	10,350	259		259		259	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)		$ 2,164,511	$ 76,427		$ 76,427	$	$ 81,158	70

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

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	$ 598,469	$ 89,975	$ 89,975	$	5-7	$ 100,343	71
72	Current Year Purchases	254,051	27,125	27,125		5-7	27,125	72
73	Fully Depreciated Assets							73
74	Allocated from Mgmt Co.	28,603		3,053	3,053	5-7	3,166	74
75	TOTALS	$ 881,123	$ 117,100	$ 120,153	$ 3,053		$ 130,634	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	N/A			$	$	$	$		$	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)	$ 3,045,634	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 193,527	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 196,580	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 3,053	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 211,792	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	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	92
93			93
94			94
95		$	95

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

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

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Diana Master Landlord, LLC
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. [X] 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:	1974	303	12/31/2011	$ 2,646,987	10	10	3
4	Additions							4
5								5
6	Allocated from Mgmt. Co.				14,720			6
7	TOTAL		303		$ 2,661,707 **			7

8. List separately any amortization of lease expense included on page 4, line 34. 6,452
   This amount was calculated by dividing the total amount to be amortized 64,527
   by the length of the lease 10 .

9. Option to Buy: [ ] YES [X] NO Terms: N/A *

10. Effective dates of current rental agreement:
    Beginning 12/31/2011
    Ending 12/31/2021

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

	Fiscal Year Ending	Annual Rent
12.	12/31/2014	$ 2,075,000
13.	12/31/2015	$ 2,116,500
14.	12/31/2016	$ 2,158,830

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

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO
16. Rental Amount for movable equipment: $ 323,142 Description: See 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	Facility Use	Ford F250	$ 780.00	$ 9,364	17
18	Facility Use	Ford E350 Bus	1,405.00	4,215	18
19	Facility Use	Ford E350	1,405.00	12,645	19
20	Administrative	Audi S4	1,009.00	7,294	20
21	TOTAL		$ 4,599.00	$ 33,518	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.

Symphony Crestwood **Schedule 14A**
Provider # 0051805
FYE: 12/31/2013

B (16) Movable Equipment Rental

Rental Description	Amount
Low Air Loss Mattress	155,962
Vac Freedom	59,676
Suction Machine	170
Vest Model 104	3,587
Oxygen Concentrator	153
BIPAP Unit, Devilbiss with hum	4,270
Mist Therapy Equip	6,300
blood pressure machine	990
Prism Healthcare E0935	909
Air Cleaner	473
Penske Truck Rental	188
Spot Coolers	5,100
Ice Maker	6,720
Water System	2,304
Copiers	24,908
Computers	959
Muzak Services Music Sound	390
Kyocera-US Bank	47,617
Mailing System	2,354
Allocated from Mgmt. Co.	112
	323,142

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   [ ] YES
   [X] NO

It is the policy of this facility to only hire certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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.

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39(3)	hrs	$	11,754	$ 846,287	$	11,754	$ 846,287	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		3,287	236,675		3,287	236,675	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		12,711	915,170		12,711	915,170	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				417,946		417,946	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): See Schedule 16A	39(3)			1,272	91,560		1,272	91,560	12
13	Other (specify):									13
14	TOTAL			$	29,024	$ 2,089,692	$ 417,946	29,024	$ 2,507,638	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.

Symphony Crestwood **Schedule 16A**
FYE: December 31, 2013
Provider Number - 0051805

XIV. SPECIAL SERVICES (Direct Cost)
12. Other

Description	Units	Amount
INHALATION THERAPY-MEDICAID	9	666
OTHER SERVICES - PRIVATE	10	688
OTHER SERVICES - MEDICAID	2	130
IV THERAPY - PRIVATE	25	1,777
I.V. THERAPY-MEDICAID	237	17,050
ORTHOPEDIC SURGEON CONSULT.	271	19,500
RESPIRATORY	246	17,703
CARDIOLOGIST CONSULTANT	167	12,000
RN CONSULTANT	306	22,046
	1,272	91,560

STATE OF ILLINOIS

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 2,000	$ 2,000	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 462,868)	9,025,227	9,025,227	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	976	976	6
7	Other Prepaid Expenses	250,479	250,479	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Schedule 17A	1,758,138	1,758,138	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 11,036,820	$ 11,036,820	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	2,109,511	2,164,511	15
16	Equipment, at Historical Cost	907,520	881,123	16
17	Accumulated Depreciation (book methods)	(208,626)	(211,792)	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 (spe Lease Cost	51,622	51,622	22
23	Other(specify): Construction in progress	14,975	14,975	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,875,002	$ 2,900,439	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 13,911,822	$ 13,937,259	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,128,884	$ 1,128,884	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	316,420	316,420	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	735,100	735,100	32
33	Accrued Interest Payable	4,650	4,650	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule 17A	3,423,318	3,423,318	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 5,608,372	$ 5,608,372	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	9,464,828	9,464,828	39
40	Mortgage Payable			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)**	$ 9,464,828	$ 9,464,828	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 15,073,200	$ 15,073,200	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,161,378)	$ (1,135,941)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 13,911,822	$ 13,937,259	48

*(See instructions.)

Symphony Crestwood **Schedule 17A**
FYE: December 31, 2013
Provider Number - 0051805

XV. Balance Sheet
Line 9 Other (specify):

Description	Operating	After Consolidation
Patient Personal Funds	75,365	75,365
Medicaid Co-Ins Receivables	414,806	414,806
Inter Company Receivables	224,400	224,400
Security Deposit	263,867	263,867
Real Estate Escrow Deposit	775,064	775,064
Wage Assignment & Garnishment	4,636	4,636
Total - Line 9	1,758,138	1,758,138

XV. Balance Sheet
Line 36 Other Current Liabilities (specify):

Description	Operating	After Consolidation
Deferred Rent	1,002,193	1,002,193
Security Deposit Payable	154,583	154,583
Operating Expenses	509,414	509,414
Management Fees - Symphony	175,339	175,339
Ins Workmans Comp Deduct/Settlement	441,143	441,143
State Unemployment Tax	18,884	18,884
Sales Tax	261	261
Payroll Taxes Other	38,670	38,670
Accrued Employee Benefits	546,594	546,594
FICA & W/H Fed	112	112
Due to IDPA - Add'tl Bed Tax	150,967	150,967
Due to/From the TKG	122,762	122,762
Due to Nucare	39,153	39,153
Due to Symphony	63,540	63,540
Patient Personal Funds	79,026	79,026
Deferred Rent Amortization	80,677	80,677
	3,423,318	3,423,318

Facility Name & ID Number Symphony of Crestwood **#** 0051805 **Report Period Beginning:** 01/01/2013 **Ending:** 12/31/2013

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ (103,594)	1	
2	Restatements (describe):		2	
3	**Prior Period Adjustment**	(2)	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (103,596)	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,057,782)	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (1,057,782)	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)**	$ (1,161,378)	24	*

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

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 18,809,506	1
2	Discounts and Allowances for all Levels	(4,272,619)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 14,536,887	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	4,374,027	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 4,374,027	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		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	562,386	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	30,455	19
20	Radiology and X-Ray	39,598	20
21	Other Medical Services	111,585	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 744,024	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	105,709	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 105,709	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Rental and unclassified income	78,079	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 78,079	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 19,838,726	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,390,468	31
32	Health Care	5,829,415	32
33	General Administration	4,296,997	33
	B. Capital Expense		
34	Ownership	4,383,707	34
	C. Ancillary Expense		
35	Special Cost Centers	3,400,351	35
36	Provider Participation Fee	595,570	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 20,896,508	40
41	**Income before Income Taxes (line 30 minus line 40)****	(1,057,782)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (1,057,782)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 9,165,090	44
45	Private Pay - Net Inpatient Revenue	992,868	45
46	Medicare - Net Inpatient Revenue	2,928,772	46
47	Other-(specify) Hospice	803,818	47
48	Other-(specify) Managed Care	646,339	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 14,536,887	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No^ 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.**

^ **Tax return prepared on a cash basis.**

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,933	2,303	$ 109,810	$ 47.68	1
2	Assistant Director of Nursing	1,669	2,049	63,861	31.17	2
3	Registered Nurses	43,941	47,281	1,524,424	32.24	3
4	Licensed Practical Nurses	54,104	59,095	1,417,979	23.99	4
5	CNAs & Orderlies	123,835	135,601	1,591,412	11.74	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,951	8,054	111,617	13.86	8
9	Activity Director	1,828	2,040	35,288	17.30	9
10	Activity Assistants	10,616	12,240	140,638	11.49	10
11	Social Service Workers	9,800	10,716	212,385	19.82	11
12	Dietician					12
13	Food Service Supervisor	5,884	6,125	140,069	22.87	13
14	Head Cook					14
15	Cook Helpers/Assistants	35,630	39,102	424,860	10.87	15
16	Dishwashers					16
17	Maintenance Workers	3,965	5,505	86,143	15.65	17
18	Housekeepers	20,352	24,351	287,192	11.79	18
19	Laundry	20,791	23,542	264,153	11.22	19
20	Administrator	1,570	1,680	125,863	74.92	20
21	Assistant Administrator	1,984	2,079	87,663	42.17	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	14,579	16,554	305,313	18.44	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,062	2,158	32,786	15.19	31
32	Other Health C: See Schedule 20A	6,834	7,328	116,000	15.83	32
33	Other(specify) Marketing	3,593	3,877	147,648	38.08	33
34	TOTAL (lines 1 - 33)	371,921	411,680	$ 7,225,104 *	$ 17.55	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 27,821	1(3)	35
36	Medical Director	Monthly	74,300	9(3)	36
37	Medical Records Consultant	Monthly	371	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	16,446	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	2,440	11(3)	44
45	Social Service Consultant	Monthly	1,754	12(2)	45
46	Other(specify) Wound Care	Monthly	21,600	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 144,732		49

C. CONTRACT NURSES

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

XVIII. A. STAFFING AND SALARY COSTS

32. Other Health Care

Description	Hrs Worked	Hrs Paid	Salaries
Ward Clerk	4,920	5,288	66,475
Alzheimers Director	1,914	2,040	49,525
	6,834	7,328	116,000

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Eliana Casella	Administrator	0	$ 59,996
Rick Walworth	Administrator	0	65,867
Laura A. Aranda	Assistant Administrator	0	87,663
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 213,526

B. Administrative - Other

Description	Amount
Management Fees (Eliminated in Col. 7)	$ 886,147
TOTAL (agree to Schedule V, line 17, col. 3)	$ 886,147
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
See Schedule 21A		$ 413,055
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 413,055

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 346,081
Unemployment Compensation Insurance	162,906
FICA Taxes	550,839
Employee Health Insurance	545,290
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Retirement	24,847
Employee Benefits - Other	19,873
Employees' Physical Exams	9,486
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,659,322

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	600
Health Care Worker Background Check	
(Indicate # of checks performed 492)	9,328
Patient Background Checks 375	4,500
Miscellaneous Licenses & Fees	960
Illinois Council of LTC	30,906
Miscellaneous Dues & Subscriptions	2,000
Lobbying Expense	(10,199)
Allocated from Mgmt. Co.	1,137
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 41,222

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	6,136
Allocated from Mgmt. Co.	1,616
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,752

**See instructions.

XIX. SUPPORT SCHEDULES

C. Professional Services

Vendor	Type	Amount
ABILITY NETWORK	SECURE EXCHANGE MANAGED SERVIC	1,748
ACHIEVE ACCREDITATION	CONSULTATION DAY HONORARIUM	10,234
ALL SCRIPTS	MGMNT FACILITY SUBSCRIPTION FEE	5,610
AMA	CREDENTIAL FOR DOCTORS	88
ANO E SOLUTIONS INC	RISK MGMT SOFTWARE/MAINTENANCE	4,373
COMCAST	INTERNET	14,201
DELL MARKETING	MICROSOFT LICENSING	2,094
DOCUMENTATION SOLUTIONS	CLAIM REVIEW	4,437
EHEALTH DATA SOLUTIONS	CAREWATCH BILLING	5,112
EITECH	LOGITECH WEBCAM	289
EMDEON BUSINESS SERVICES	BILLING	651
HDSI	DATA PROCESSING	4,833
HIPP LAW OFFICE	COLLECTION	6,757
HKPAYROLL SERVIES	WORK TAX CREDIT	3,506
IIT/SOURCETECH	OPERATOR MONTLY SUPPORT FEE	1,380
MARK HARTMAN	WEB HOSTING	42
MCGLADREY	ACCOUNTING	27,645
MUCH SHELIST	ANNUAL REPRESENTATION	6,709
PERSONNEL PLANNERS INC	QTRLY UNEMPLOYMENT CLAIMS	3,611
PETTY CASH	CREDENTIALING FOR PHYSICIANS	205
PINNACLE QUALITY INSIGHT	CUSTOMER SATISFACTION	2,790
POINT B COMMUNICATION	YRLY WEB HOSTING	4,278
PROVINET SOLUTIONS	OUTSOURCED IT SERVICES	15,396
PSD SOLUTIONS	NETWORK INTEGRATION SERVICE	4,465
SKIDELSKY & ASSOCIATES	LEGAL	185
STONE, MCGUIRE & SIEGEL	LEGAL - COMPLIANCE	14,462
STONE,PEGRUND & KOREY	LEGAL	3,884
SYMPHONY FINANCIAL	PROFESSION FEES	176,324
TELEMEDIC1NE SOLUTIONS	WOUND ROUNDS CARE	27,562
THE JOINT COMMISSION	ANNUAL FEE JCAHO	2,345
WESCOM SOLUTIONS	DATA PROCESSING	36,109

ZIRMED	ELIGIBILITY VERIFICATION	599
EVAULT INC	PROTECT ONE SERVERS	3,087
JOE PARK	REVIEW RESUMES	213
ONSHIFT	ENTERPRISE IMPLEMENTATION	17,831
Total agreeing to Schedule V, Line 19, Col 3		413,055

	Non-Allowable Legal Fees	(6,757)
Allocated from Management Company	Legal Fees	1,250
Allocated from Management Company	Professional Services	24,755
	Total (agree to Schedule V, line 19, column 8)	432,303

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			$		$	$	$	$	$	$	$	$	$
2													
3											N/A		
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Symphony of Crestwood # 0051805 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **Yes**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IL Council LTC - $30,906**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(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? **6**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **3,852** Line **10(2)**

(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.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **595,570**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **No** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **5**
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? **No**
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. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **McGladrey LLP**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.