



Facility Name & ID Number Heather Health Care Center

# 0023945 Report Period Beginning: 1/1/10 Ending: 12/31/10

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds \_\_\_\_\_

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	173	Skilled (SNF)	173	63,145	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	6
7	173	TOTALS	173	63,145	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	5,036	122	2,250	7,408	8
9	SNF/PED					9
10	ICF	36,856	433	596	37,885	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	41,892	555	2,846	45,293	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.73%

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)

N/A

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 4/1/78

J. Was the facility purchased or leased after January 1, 1978?

YES  Date \_\_\_\_\_ NO

K. Was the facility certified for Medicare during the reporting year?

YES  NO  If YES, enter number of beds certified 173 and days of care provided 2,169

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/10 Fiscal Year: 12/31/10

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

Facility Name & ID Number Heather Health Care Center # 0023945 Report Period Beginning: 1/1/10 Ending: 12/31/10

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	238,266	35,663	21,800	295,729	1,095	296,824	(3,409)	293,415		1
2	Food Purchase		313,078		313,078	(27,953)	285,125	(16,414)	268,711		2
3	Housekeeping	221,383	37,788		259,171	982	260,153	5,547	265,700		3
4	Laundry	64,052	28,656		92,708	257	92,965		92,965		4
5	Heat and Other Utilities			130,060	130,060	6,203	136,263	(174)	136,089		5
6	Maintenance	64,781		149,144	213,925	133	214,058	20,117	234,175		6
7	Other (specify):* <b>Related Party Benefits</b>							6,449	6,449		7
8	<b>TOTAL General Services</b>	588,482	415,185	301,004	1,304,671	(19,283)	1,285,388	12,116	1,297,504		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			42,000	42,000		42,000		42,000		9
10	Nursing and Medical Records	1,741,584	101,744	4,252	1,847,580	15,320	1,862,900	49,545	1,912,445		10
10a	Therapy	49,768	183	7,446	57,397		57,397		57,397		10a
11	Activities	466,573	16,042	1,304	483,919	29	483,948		483,948		11
12	Social Services										12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <b>Related Party Benefits</b>							7,024	7,024		15
16	<b>TOTAL Health Care and Programs</b>	2,257,925	117,969	55,002	2,430,896	15,349	2,446,245	56,569	2,502,814		16
	<b>C. General Administration</b>										
17	Administrative	90,867			90,867		90,867	92,626	183,493		17
18	Directors Fees										18
19	Professional Services			568,782	568,782	(31,433)	537,349	(473,307)	64,042		19
20	Dues, Fees, Subscriptions & Promotions			69,781	69,781		69,781	(59,473)	10,308		20
21	Clerical & General Office Expenses	208,315	22,404	47,812	278,531	(5,734)	272,797	194,969	467,766		21
22	Employee Benefits & Payroll Taxes			521,076	521,076	17,067	538,143	(10,703)	527,440		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,378	4,378		4,378	3,018	7,396		24
25	Other Admin. Staff Transportation			4,345	4,345		4,345	12,752	17,097		25
26	Insurance-Prop.Liab.Malpractice			181,639	181,639		181,639	4,210	185,849		26
27	Other (specify):* <b>Related Party Benefits</b>			(43,990)	(43,990)		(43,990)	93,445	49,455		27
28	<b>TOTAL General Administration</b>	299,182	22,404	1,353,823	1,675,409	(20,100)	1,655,309	(142,464)	1,512,845		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,145,589	555,558	1,709,829	5,410,976	(24,034)	5,386,942	(73,779)	5,313,163		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			103,325	103,325		103,325	(12,505)	90,820			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			107,338	107,338		107,338	(53,821)	53,517			32
33	Real Estate Taxes			259,805	259,805	(240,621)	19,184	264,135	283,319			33
34	Rent-Facility & Grounds			63,077	63,077	259,805	322,882	(322,882)				34
35	Rent-Equipment & Vehicles			21,092	21,092		21,092	32,713	53,805			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			554,637	554,637	19,184	573,821	(92,361)	481,460			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		138,563	412,093	550,656	4,850	555,506	(138,898)	416,608			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			94,718	94,718		94,718		94,718			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		138,563	506,811	645,374	4,850	650,224	(138,898)	511,326			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,145,589	694,121	2,771,277	6,610,987		6,610,987	(305,038)	6,305,949			45

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

Heather Health Care Center  
 Reclassifications on Pgs 3 & 4 - Column 5  
 Report Period Beginning:  
 Report Period Ending:

IDPH Facility ID Number: #0042010

1/1/2010  
 12/31/2010

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(27,952.78)	Employee Meals
	22	27,952.78	Employee Meals
22		(10,886.00)	Uniforms
	1	1,095.00	Uniforms
	3	982.00	Uniforms
	4	257.00	Uniforms
	6	133.00	Uniforms
	10	7,921.00	Uniforms
	11	29.00	Uniforms
	21	469.00	Uniforms
10		(4,849.67)	Oxygen - to appropriate cost center
	39	4,849.67	Oxygen - to appropriate cost center
33		(259,805.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	259,805.00	Rent - Real Estate Tax on associated landowner (Pg 6)
19		(19,183.20)	Legal Fees related to 2009 Real Estate Assessment Appeal (MAYBRO)
	33	19,183.20	Legal Fees related to 2009 Real Estate Assessment Appeal (MAYBRO)
21		(6,202.67)	Vendor Settlements (Peoples Energy GAS)
	5	6,202.67	Vendor Settlements (Peoples Energy GAS)
<u>Others, if any:</u>			
19		(12,248.50)	Clinical Coordinators (Pathway Billing)
	10	12,248.50	Clinical Coordinators (Pathway Billing)
Net		<hr/>	

**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	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
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	(590)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(9)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(192)	2		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	(773)	21		17
18	Fines and Penalties	(25,719)	32		18
19	Entertainment	(2,180)	20		19
20	Contributions	(11,253)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(11,523)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	43,990	27		24
25	Fund Raising, Advertising and Promotional	(15,273)	20		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				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (23,522)		\$	30

**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	
		<b>Amount</b>	<b>Reference</b>	
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)	(71,417)	Various	34
35	Other- Attach Schedule	(210,099)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (281,516)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (305,038)		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
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>
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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

**BHF USE ONLY**

48		49		50		51		52	
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Heather Health Care CenterID# 0023945Report Period Beginning: 1/1/10Ending: 12/31/10

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on Utilities	\$ (2,701)	5	1
2				2
3	Intercompnay Interest not Allowed	(79,454)	32	3
4				4
5				5
6	Miscellaneous Income - Misc	(413)	21	6
7	Miscellaneous Income - Medical Records	(400)	10	7
8	Miscellaneous Income - Jury Duty Receipt	(17)	21	8
9				9
10	Marketing Manager & Aides	(64,612)	21	10
11				11
12	Back out % of Employee Benefits - Mktg Manager	(10,703)	22	12
13				13
14	Back Out 30.00% (for 2010) of PAC Dues	(2,865)	20	14
15				15
16				16
17				17
18	Eliminate Late Fees on Unpaid Real Estate Taxes	(58,971)	32	18
19				19
20				20
21				21
22				22
23	Deming Related Costs	(263)	24	23
24				24
25	Reduce deprec exp on Pg 13 items under \$2,500	(8,707)	30	25
26	Reduce deprec exp on Pg 12 items under \$2,500	(5,294)	30	26
27	Expense capital items > \$2,500 on Pg 13 Items-CY	17,991	6	27
28	Expense capital items > \$2,500 on Pg 13 Items	320	6	28
29				29
30				30
31	Adj for ABC Related Party Profit - Pg 12D	(22)	30	31
32	Adj for ABC Related Party Profit - Pg 13	(31)	30	32
33				33
34				34
35				35
36	Eliminate Legal Invoice credits relating to prior year	6,044	19	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	<b>Total</b>	(210,099)		49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heather Health Care Center# 0023945

Report Period Beginning:

1/1/10

Ending:

12/31/10

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	4,114	(7,523)	0	0	0	0	0	0	0	(3,409)	1
2	Food Purchase	(192)	0	0	(16,222)	0	0	0	0	0	0	0	(16,414)	2
3	Housekeeping	0	0	5,547	0	0	0	0	0	0	0	0	5,547	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,701)	0	2,527	0	0	0	0	0	0	0	0	(174)	5
6	Maintenance	17,721	0	2,700	0	0	0	(304)	0	0	0	0	20,117	6
7	Other (specify):*	0	0	5,634	815	0	0	0	0	0	0	0	6,449	7
8	<b>TOTAL General Services</b>	<b>14,828</b>	<b>0</b>	<b>20,522</b>	<b>(22,930)</b>	<b>0</b>	<b>0</b>	<b>(304)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,116</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(400)	0	47,064	512	2,369	0	0	0	0	0	0	49,545	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	7,024	0	0	0	0	0	0	0	0	7,024	15
16	<b>TOTAL Health Care and Programs</b>	<b>(400)</b>	<b>0</b>	<b>54,088</b>	<b>512</b>	<b>2,369</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,569</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	92,626	0	0	0	0	0	0	0	0	92,626	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(5,479)	0	(467,828)	0	0	0	0	0	0	0	0	(473,307)	19
20	Fees, Subscriptions & Promotions	(31,571)	0	(27,902)	0	0	0	0	0	0	0	0	(59,473)	20
21	Clerical & General Office Expenses	(65,815)	0	235,824	14,549	10,411	0	0	0	0	0	0	194,969	21
22	Employee Benefits & Payroll Taxes	(10,703)	0	0	0	0	0	0	0	0	0	0	(10,703)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(263)	0	3,280	0	0	0	0	0	0	0	0	3,018	24
25	Other Admin. Staff Transportation	0	0	12,752	0	0	0	0	0	0	0	0	12,752	25
26	Insurance-Prop.Liab.Malpractice	0	4,077	133	0	0	0	0	0	0	0	0	4,210	26
27	Other (specify):*	43,990	0	48,430	1,906	(881)	0	0	0	0	0	0	93,445	27
28	<b>TOTAL General Administration</b>	<b>(69,841)</b>	<b>4,077</b>	<b>(102,685)</b>	<b>16,455</b>	<b>9,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(142,464)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(55,413)</b>	<b>4,077</b>	<b>(28,075)</b>	<b>(5,963)</b>	<b>11,899</b>	<b>0</b>	<b>(304)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(73,779)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heather Health Care Center# 0023945

Report Period Beginning:

1/1/10

Ending:

12/31/10

## SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(14,054)	0	1,549	0	0	0	0	0	0	0	0	(12,505)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(164,153)	58,971	51,035	0	326	0	0	0	0	0	0	(53,821)	32
33	Real Estate Taxes	0	259,805	4,212	0	118	0	0	0	0	0	0	264,135	33
34	Rent-Facility & Grounds	0	(322,882)	0	0	0	0	0	0	0	0	0	(322,882)	34
35	Rent-Equipment & Vehicles	0	0	32,713	0	0	0	0	0	0	0	0	32,713	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(178,208)</b>	<b>(4,106)</b>	<b>89,509</b>	<b>0</b>	<b>444</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(92,361)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(13,419)	(14,897)	(110,582)	0	0	0	0	0	(138,898)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,419)</b>	<b>(14,897)</b>	<b>(110,582)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(138,898)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(233,621)	(29)	61,434	(19,382)	(2,554)	(110,582)	(304)	0	0	0	0	(305,038)	45

**VII. RELATED PARTIES**

**A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.**

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group, Ltd.	100	See Pg 6K		See Pg 6K		

**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	34 Rent Income	\$ 322,882	Heather Health Care Center II, LLC	0.00%	\$		(322,882) 1
2	V	32 Fines & Penalties		Heather Health Care Center II, LLC		58,971		58,971 2
3	V	33 Real Estate Tax Expense		Heather Health Care Center II, LLC		259,805		259,805 3
4	V	26 General Insurance Expense		Heather Health Care Center II, LLC		4,077		4,077 4
5	V							
6	V							
7	V							
8	V							
9	V							
10	V							
11	V							
12	V							
13	V							
14	Total		\$ 322,882			\$ 322,853	\$ *	(29) 14

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

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 1/1/10

Ending: 12/31/10

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	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 2,527	\$	2,527	15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		3,280		3,280	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		12,752		12,752	17
18	V	26 Insurance		Alden Management Services, Inc.		133		133	18
19	V	20 Dues/Subscriptions	29,004	Alden Management Services, Inc.		1,102		(27,902)	19
20	V	30 Depreciation		Alden Management Services, Inc.		1,549		1,549	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		4,212		4,212	21
22	V	35 Rent-Equip/Vehic		Alden Management Services, Inc.		32,713		32,713	22
23	V	32 Interest		Alden Management Services, Inc.		51,035		51,035	23
24	V	1 Dietary Aide Coordinator Salary		Alden Management Services, Inc.		4,114		4,114	24
25	V	3 Housekeeping Coordinaor Salary		Alden Management Services, Inc.		5,547		5,547	25
26	V	7 Employee Benef %- Gen'l Servs		Alden Management Services, Inc.		5,634		5,634	26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		47,064		47,064	27
28	V	15 Employee Benef %-Health Care		Alden Management Services, Inc.		7,024		7,024	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		92,626		92,626	29
30	V	27 Employee Benef %-Administrative		Alden Management Services, Inc.		48,430		48,430	30
31	V	19 Professional Fees	511,560	Alden Management Services, Inc.		43,732		(467,828)	31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		235,824		235,824	32
33	V	6 Repairs & Maintenance	34,128	Alden Management Services, Inc.		36,828		2,700	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 574,692			\$ 636,126	\$ *	61,434	39

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

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 1/1/10

Ending: 12/31/10

**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 Consultant	\$ 21,800	Prism Health Care Services, Inc.	0.00%	\$ 3,090	\$ (18,710)
16	V	1 Dietary Salary		Prism Health Care Services, Inc.		11,187	11,187
17	V	2 Tube Feeding	32,975	Prism Health Care Services, Inc.		16,753	(16,222)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		7,172	512
19	V	39 Supplies	35,543	Prism Health Care Services, Inc.		22,124	(13,419)
20	V	21 Salary G & A		Prism Health Care Services, Inc.		10,211	10,211
21	V	27 Employee Benefits		Prism Health Care Services, Inc.		1,906	1,906
22	V	7 Employee Benefits		Prism Health Care Services, Inc.		815	815
23	V	21 G & A		Prism Health Care Services, Inc.		4,338	4,338
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 96,978			\$ 77,596	\$ * (19,382)

\* 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	39 <u>Drugs</u>	\$ 52,814	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 74,273	\$ 21,459
16	V	39 <u>IV</u>	39,409	<u>Forum Extended Care Services II, Inc.</u>		4,887	(34,522)
17	V	39 <u>Wound Care</u>	8,715	<u>Forum Extended Care Services II, Inc.</u>		6,881	(1,834)
18	V	10 <u>House Stock</u>	5,987	<u>Forum Extended Care Services II, Inc.</u>		5,502	(485)
19	V	10 <u>Pharmacy Consultant</u>	4,152	<u>Forum Extended Care Services II, Inc.</u>		7,006	2,854
20	V	27 <u>Employee Vaccinations</u>	4,184	<u>Forum Extended Care Services II, Inc.</u>		3,303	(881)
21	V	21 <u>Employee Benefit: G &amp; A</u>		<u>Forum Extended Care Services II, Inc.</u>		738	738
22	V	21 <u>Salary: G &amp; A</u>		<u>Forum Extended Care Services II, Inc.</u>		5,928	5,928
23	V	21 <u>General &amp; Administrative</u>		<u>Forum Extended Care Services II, Inc.</u>		3,745	3,745
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services II, Inc.</u>		326	326
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services II, Inc.</u>		118	118
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 115,261			\$ 112,707	\$ * (2,554)

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

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 1/1/10

Ending: 12/31/10

**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	39 Therapy Revenue	\$ 408,773	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 298,191	\$ (110,582)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 408,773			\$ 298,191	\$ * (110,582)

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

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 1/1/10

Ending: 12/31/10

**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	6 Repairs & Maintenance	\$ 24,795	Alden Bennett Construction Company, Inc.	0.00%	\$ 24,491	\$	(304)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								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	<b>Total</b>		\$ 24,795			\$ 24,491	\$ *	(304)	39

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

Heather Health Care Center Heather Health Care Center

Provider No. 0023945

Report Period Beginning:

1/1/10

Ending: 12/31/10

RELATED NURSING HOMES		OTHER RELATED BUSINESS ENTITIES		
Name	City	Name	City	Type of Business
		The Forum Professional Center, LP	Chicago	Home Office rental
Heather Health Care Center, Inc.	Harvey			
Alden-Long Grove Rehabilitation and Health Care Center, Inc.	Long Grove	Forum Extended Care Services II, Inc.	Chicago	Pharmacy
Alden-Lincoln Park Rehabilitation and Health Care Center, Inc.	Chicago	Alden Management Services, Inc.	Chicago	Management
Alden-Northmoor Rehabilitation and Health Care Center, Inc.	Chicago			
Alden-Lakeland Rehabilitation and Health Care Center, Inc.	Chicago	Alden Gardens of Bloomingdale, Inc.	Bloomingdale	Supportive Living Facility
Alden of Old Town East, Inc.	Bloomingdale	Alden Garden Courts of DesPlaines, LLC	DesPlaines	Assisted Living/Alzheimers Facility
Alden Terrace of McHenry Rehabilitation and Health Care Center, Inc.	McHenry	Alden Courts of Waterford, LLC	Aurora	Alzheimers Facility
Alden - Wentworth Rehabilitation and Health Care Center, Inc.	Chicago	Alden Gardens of Waterford, LLC	Aurora	Assisted Living
Alden Estates of Naperville, Inc.	Naperville	Prism Health Care Services, Inc.	Schaumburg	Nursing and Durable Equipment
Alden - Valley Ridge Rehabilitation and Health Care Center, Inc.	Bloomingdale	Community Physical Therapy & Associates, Ltd.	Addison	Therapy Provider
Alden Village Health Facility for Children and Young Adults, Inc.	Bloomingdale	Alden Bennett Construction Company, Inc.	Chicago	General Contractor
Alden - Orland Park Rehabilitation and Health Care Center, Inc.	Orland Park			
Alden - Princeton Rehabilitation and Health Care Center, Inc.	Chicago			
Alden of Old Town West, Inc.	Bloomingdale			
Alden - Town Manor Rehabilitation and Health Care Center, Inc.	Cicero			
Alden Trails, Inc.	Bloomingdale			
Alden - Poplar Creek Rehabilitation and Health Care Center, Inc.	Hoffman Estates			
Alden - North Shore Rehabilitation and Health Care Center, Inc.	Skokie			
Alden - Des Plaines Rehabilitation and Health Care Center, Inc.	Des Plaines			
Alden Estates of Evanston, Inc.	Evanston			
Alden - Alma Nelson Manor, Inc.	Rockford			
Alden - Park Strathmoor, Inc.	Rockford			
Alden - Meadow Park Health Care Center, Inc.	Clinton, WI			
Alden Estates of Barrington, Inc.	Barrington			
Alden of Waterford, LLC	Aurora			
Alden Springs, Inc.	Bloomingdale			
Alden Village North, Inc.	Chicago			
Alden Estates of Skokie, Inc.	Skokie			
Alden Estates of Countryside, Inc.	Jefferson, WI			

Facility Name &amp; ID Number

Heather Health Care Center

# 0023945

Report Period Beginning:

1/1/10

Ending:

12/31/10

## 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	Floyd A. Schlossberg	President	CEO	100.00	178,472	1.412	3.53	Salary	\$ 6,528	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	66,218	1.412	3.53	Salary	2,422	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	38,126	1.412	3.53	Salary	1,394	6-7	3
4											4
5											5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										9
10											10
11											11
12											12
13								TOTAL	\$ 10,344		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 Heather Health Care Center

# 0023945

Report Period Beginning:

1/1/10

Ending: 12/31/10

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 Alden Management Services, Inc.  
 Street Address 4200 W. Peterson  
 City / State / Zip Code Chicago, IL 60646  
 Phone Number ( 773) 286-3883  
 Fax Number ( 773) 286-8038

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,283,623	33	\$ 71,628	\$ 45,293	\$ 2,527	1
2	24	Travel/Seminar	Patient Days	1,283,623	33	92,957	45,293	3,280	2
3	25	Other Admin Travel	Patient Days	1,283,623	33	361,409	45,293	12,752	3
4	26	Insurance	Patient Days	1,283,623	33	3,773	45,293	133	4
5	20	Dues/Subscriptions	Patient Days	1,283,623	33	31,234	45,293	1,102	5
6	30	Depreciation	No. of Providers	33	33	64,513	1	1,549	6
7	33	Real Estate Tax	Patient Days	1,283,623	33	135,456	45,293	4,212	7
8	35	Rent-Equip & Vehicles	Patient Days	1,283,623	33	927,091	45,293	32,713	8
9	32	Interest	Patient Days	1,283,623	33	1,179,658	45,293	51,035	9
10	1	Dietary Salary	Patient Days	1,283,623	33	116,597	116,597	4,114	10
11	3	Housekeeping Salary	Patient Days	1,283,623	33	157,195	157,195	5,547	11
12	7	Employee Benef-Gen'l Servs	Patient Days	1,283,623	33	159,672	45,293	5,634	12
13	10	Nurs/Med Records Salary	Patient Days	1,283,623	33	1,369,902	1,369,902	47,064	13
14	15	Employee Benef-Health Care	Patient Days	1,283,623	33	199,071	45,293	7,024	14
15	17	Administrative Salary	Patient Days	1,283,623	33	2,862,453	2,862,453	92,626	15
16	27	Employee Benef-Administrative	Patient Days	1,283,623	33	1,372,540	45,293	48,430	16
17	19	Professional Fees	Patient Days	1,283,623	33	1,239,391	672,679	43,732	17
18	21	Gen'l & Administrative	Patient Days	1,283,623	33	6,683,349	5,909,984	235,824	18
19	6	Repairs & Maintenance	Patient Days	1,283,623	33	1,043,713	824,986	36,828	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 18,071,602	\$ 11,913,796	\$ 636,126	25

Facility Name & ID Number

Heather Health Care Center

# 0023945

Report Period Beginning:

1/1/10

Ending:

12/31/10

**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		8	9	10									
					Name of Lender	Related**				Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
						YES							NO	Original				Balance
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1						\$	\$			\$	1							
2											2							
3											3							
4	Insurance Interest (GL 7053)	X	Medical Malpractice							2,165	4							
5											5							
<b>Working Capital</b>																		
6	Related party-AMS	X	Working Capital							51,035	6							
7	Related party-FECH	X	Working Capital							326	7							
8											8							
9	<b>TOTAL Facility Related</b>					\$	\$			\$ 53,526	9							
<b>B. Non-Facility Related*</b>																		
10	Interest Income (GL4646/4975)	X								(9)	10							
11											11							
12											12							
13											13							
14	<b>TOTAL Non-Facility Related</b>					\$	\$			\$ (9)	14							
15	<b>TOTALS (line 9+line14)</b>					\$	\$			\$ 53,517	15							

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

\* 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 Heather Health Care Center

# 0023945

Report Period Beginning:

1/1/10

Ending:

12/31/10

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 48,971 B. General Construction Type: Exterior Brick/Concrete Frame Steel Number of Stories 1, Partial 2

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)  
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
 If so, please complete the following:

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

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

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing facility</u>	<u>62,115</u>	<u>2005</u>	<u>\$ 187,500</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>62,115</b>		<b>\$ 187,500</b>	<b>3</b>

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

1/1/10

Ending:

12/31/10

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-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					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8		Related Party-Forum	1978		13,669		25			13,669	8
		Improvement Type**									
9		LAND IMPROVEMENT/ROOFING/HVAC	1980		168,496	189	10-27	189		168,496	9
10		PAVING/PAINTING/DRAINAGE TILE	1981		13,153		10-30			13,153	10
11		ROOFING	1983		3,100		12			3,100	11
12		DOOR WINDOW/BEARING ASSEMBLE/WATER PUMP	1984		15,805		5			15,805	12
13		ROOFING/HEAT EXCHANGE/MOTOR/BASEBOARD	1985		17,603		8-10			17,603	13
14		ROOF REPAIR/SEAL PARKING LOT/HEAT EXCHANGE	1986		40,170		2-10			40,170	14
15		COMPRESSOR REPR/INSTLL FLOW/SWTCH/REWIRE ALARM	1988		22,171		5 & 10			22,171	15
16		ANDERSON (ELEVATOR UV5 VALVE)	1990		1,577		5			1,577	16
17		REPL HEAT EXCHANGE/ROOFTOP EXHST/RE-BRICK WALL	1991		22,663	486	5-25	486		21,995	17
18		HOT WATER TANK/SEWER REPAIR	1992		15,092		5 & 15			15,092	18
19		SEWAGE EJECTOR/VALVE/MOTOR/WINDOW REPAIR	1993		20,312		5&10			20,312	19
20		ROOF REPAIR/BOILER/PUMP REPAAIR/ALARM REPAIR/WINDC	1994		45,851		3			45,851	20
21											21
22		ALARM REPAIR/LOCK SET&KEYS/FLOOR REPAIR/FLOOR TILE	1995		44,195	447	3-20	447		42,406	22
23											23
24		TILE INSTALLED & REPAIR CORRIDOR	1996		1,558		10			1,558	24
25		REMOVED & REPLACED NEW MOTOR	1996		3,292		10			3,292	25
26		REMOVED & INSTALLED NEW MOTOR	1996		1,714		10			1,714	26
27		ELECTRICAL REPAIR	1996		3,127	156		156		2,293	27
28		WINDOW REPAIR	1996		6,466	323	20	323		4,715	28
29		VALVE REPAIR	1996		1,523	102	15	102		1,481	29
30		BOILER LEAKING	1996		6,876	458	15	458		6,532	30
31		WINDOW REPAIR	1996		2,713	136	20	136		1,911	31
32		INSTALL ASPHALT	1996		16,215		10			16,215	32
33											33
34		INSTALL DOOR FRAME	1997		2,517		10			2,265	34
35		INSTALL VENT PIPE FOR DRYER	1997		6,180		5			6,180	35
36		INSTALL TILE	1997		1,706		5			1,706	36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

1/1/10

Ending:

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## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	REPLACE BOILER ROOM- TOP A/C	1997	\$ 6,000	\$	5	\$	\$	\$ 6,000	37
38	INSTALL GAS PIPE	1997	4,220		5			4,220	38
39	INSTALL NEW VALVE AND RECOPPER	1998	1,864		5			1,864	39
40	PIPING	1998	7,104	284	25	284		3,647	40
41	ROOF REPAIR	1998	2,920		10			2,920	41
42	REPAIR & CHECK VOLTAGE OUTPUT	1998	1,780		5			1,780	42
43	REPLACED VALVE - HOT WATER	1998	3,270		5			3,270	43
44	REMODELED & DECORATED ROOMS	1998	28,760	1,917	15	1,917		24,286	44
45	WHIRLPOOL TURBINE	1998	1,599		5			1,599	45
46	REPLACE EXHAUST FAN	1998	1,950	130	15	130		1,647	46
47	FIX FLOOR TILE	1998	3,626		10			3,626	47
48	INSTALL DOOR MONITORING SYSTEM	1998	1,587		10			1,587	48
49	INSTALL SECURITRON ANNUNCIATOR	1998	1,764	44	10	44		547	49
50	REPLACE BOILER ON STEAMER	1998	4,283		10			4,283	50
51	INSTALL RESET CONTROL ON BOILER	1998	3,900	195	20	195		2,421	51
52	WRAP CHILLER PIPES	1998	2,682	134	20	134		1,632	52
53	REPLACE PUMP MOTOR	1998	4,425	295	15	295		3,589	53
54	PAINT	1998	7,845		20			7,845	54
55	CLIMATE SERICE (CLEANED BOILER, VALVE)	1999	1,374	69	20	69		824	55
56	CLIMATE SERVICE (REPLACE MISING VALVE	1999	3,317	221	15	221		2,653	56
57	CLIMATE SERVICE (INSTALLL HOT WATER HEATER)	1999	7,391	493	15	493		5,872	57
58	CLIMATE SERVICE (INSTALL ROOF TOP REPLACEMENT)	1999	9,935		10			9,935	58
59	CLIMATE SERVICE (REPAIR HEATING UNIT)	1999	1,643	110	15	110		1,296	59
60	ENVIRON VISION ENVIRONMENT	1999	2,919		10			2,919	60
61	CHICAGO COOLING CORP (SHUTDOWN BOILER & AC	1999	2,117		10			2,117	61
62	ABC CARPENTRY	1999	2,031		10			2,031	62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 618,050	\$ 6,189		\$ 6,189	\$	\$ 595,672	70

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

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## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 618,050	\$ 6,189		\$ 6,189	\$	\$ 595,672	1
2	ABC WINDOW SCREENS	1999	3,916		10			3,916	2
3	ABC INSULATION	1999	3,203		10			3,203	3
4	CLIMATE SERVICE, INC. (INSTALL CONDENSER)	1999	4,565	304	15	304		3,500	4
5	WIGDAHL ELECTRIC (RECEPTACLES INSTALLED)	1999	5,457	273	20	273		3,138	5
6	CLIMATE SERVICE, INC. (REPLACE MOTOR ON FAN)	1999	2,772		10			2,772	6
7	CLIMATED SERVICE, INC. - REPLACE FAN MOTOR	1999	1,693		10			1,693	7
8	ADVANCED PARTS -GARBAGE DISPOSAL	1999	6,515		5			6,515	8
9	THE FLOOR SOURCE -INSTALL CARPET	1999	2,469		5			2,469	9
10	FOX VALLEY FIRE & SAFETY-DOOR ALARM SYSTEM	1999	2,540	169	15	169		1,891	10
11	CLIMATE SERVICE, INC.-BOILER	1999	8,437	422	20	422		4,675	11
12	ABC - GENERAL	1999	4,099		10			4,099	12
13	ABC ROOF	1999	2,501		10			2,501	13
14	ABC HARDWARE	1999	1,793		10			1,793	14
15	CLIMATE SERVICE, INC. REPAIR BURNER	1999	1,615		10			1,615	15
16									16
17	FOX VALLEY FIRE & SAFETY -SMOKE DETECTORS	1999	7,500		10			7,500	17
18	DELETE ABOVE ITEM	2000	(7,500)		10			(7,500)	18
19	ABC-BUILDING CONSTRUCTION/VARIOUS	2000	3,244	162	10	162		2,919	19
20	FOX VALLEY -SMOKE DETECTORS	2000	7,500		10			7,500	20
21	FOX VALLEY-DOOR ALARMS	2000	1,931		10			1,931	21
22	LONG ELEVATOR-ATTACHMENTS	2000	1,751	88	20	88		963	22
23	CLIMATE SERVICES-BOILER ROOM	2000	4,422	221	20	221		2,414	23
24	CI-SERVICE DRAPES/RODS	2000	9,460		5			9,460	24
25	ADJUST 1999 TOTAL TO CORRECT AMOUNTS	2000	10	1	10	1		10	25
26	ABC-BUILDING MAINT CONSTRUCT-VARIOUS	2000	19,015	1,901	10	1,901		19,015	26
27	NEW HORIZONS-TELEPHONE SYSTEM	2000	1,670	167	10	167		1,670	27
28	ABC-SEAL & STRIPE PARK. LOT	2000	4,154	415	10	415		4,154	28
29	CSI CORKER SERVICE	2001	4,773	239	20	239		2,267	29
30	ABC-TIME & MATERIAL BILLING (JULY 2001)	2001	6,028	603	10	603		5,626	30
31	ABC-TIME & MATERIAL BILLING (OCT 2001)	2001	7,272	727	10	727		6,606	31
32	CAPPS PLUMBING	2001	12,236	1,224	10	1,224		11,315	32
33	GT MECHANICAL - WATER HEATER	2001	4,559	304	15	304		2,811	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 757,650	\$ 13,410		\$ 13,410	\$	\$ 718,113	34

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

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# 0023945

Report Period Beginning:

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## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 757,650	\$ 13,410		\$ 13,410	\$	\$ 718,113	1
2	Retile Basement Corridor 1	2002	3,650	365	10	365		3,163	2
3	Retile Basement Corridor 2	2002	3,650	365	10	365		3,102	3
4	Replace 4 Windows	2002	782	78	10	78		665	4
5	Replace 10 Windows	2002	2,204	220	10	220		1,983	5
6	Repiping 15' 2" galv pipe	2002	1,165	47	25	47		404	6
7	Replace RPZ Valve main Boiler Room	2002	545	36	15	36		321	7
8	Replace RPZ Valves 1 small Boiler Room	2002	1,865	124	15	124		1,098	8
9	Replace 3 outside valves	2002	1,165	78	15	78		654	9
10	ABC - Replace doors	2002	4,103	410	10	410		3,317	10
11	Security Services - Keypad entry system	2002	1,575	105	15	105		849	11
12	Security Services - Door Alarm System	2002	2,035	136	15	136		1,097	12
13	CAPPS Replace Drain Line	2002	2,965	148	20	148		1,310	13
14	GT Mechanical - replace chiller condensor motor	2002	2,876	192	15	192		1,614	14
15	GT Mechanical - Replace Bearing assem. Big Boiler	2002	1,357	90	15	90		807	15
16	GT Mechanical - Hot water circ pump lg. Boiler room	2002	698	47	15	47		419	16
17	CSI - Replace valves, steamer & timer on ovens	2002	1,761	117	15	117		1,056	17
18	Healthcare Products - Repair wheelchairs	2002	2,282		3			2,282	18
19	CAPPS - Repair Sprinkler System	2002	1,165	78	15	78		654	19
20	GT Mechanical - Repair Heater	2002	1,658	111	15	111		912	20
21	A&B Custom Cabel install 21 cable outlets	2003	1,731	173	10	173		1,356	21
22	ABC - New floor in PT Room	2003	3,896	390	10	390		3,020	22
23	A&B Custom Cabel install 27 cable outlets	2003	2,318	232	10	232		1,758	23
24	A&B Custom Cabel install 97 cable outlets	2003	6,969	697	10	697		5,285	24
25	Security Service - Door alarm service	2003	2,284	152	15	152		1,142	25
26	Capps - Repair 1st floor drains	2003	1,553	155	10	155		1,229	26
27	GT Mech- Repair water pump	2003	1,674		5			1,674	27
28	CSI - Repair Dishwasher	2003	1,953		5			1,953	28
29	Capps - Repair Sewer	2003	3,755	250	15	250		1,898	29
30	New Horizons Comm - Repair Phone system	2003	1,908		5			1,908	30
31	Capps - New Laundry Tub 1of2	2003	1,800	180	10	180		1,350	31
32	Capps - New Laundry Tub 2of2	2003	2,214	221	10	221		1,661	32
33	New Horizons Comm - Repair Phone system	2003	2,897		5			2,897	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 830,103	\$ 18,608		\$ 18,608	\$	\$ 770,948	34

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

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## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 830,103	\$ 18,608		\$ 18,608	\$ 0	\$ 770,948	1
2	Forum Prof Ctr: Remodeling	1979	12,778		20			12,778	2
3	Forum Prof Ctr: Build Improv - multiple	1980	24,885		15			24,885	3
4	Forum Prof Ctr: Tennant Improv	1986	785		13			785	4
5	Forum Prof Ctr: AMS remodel	1990	5,337		10			5,337	5
6	Forum Prof Ctr: Roof	1994	2,815	175	16	175		2,815	6
7	Forum Prof Ctr: Build Improv-multiple	1995	993	62	16	62		927	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,568	112	10	112		1,517	8
9	Forum Prof Ctr: Remodel/electrical	2001	611	33	7	33		544	9
10	Forum Prof Ctr: bathroom remodel	2002	540	50	5	50		452	10
11	Forum Prof Ctr: remodel suites/etc.	2003	694	70	9	70		555	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,138	104	7	104		1,762	12
13	Forum Prof Ctr: Suite renovation	2005	432	62	10	62		432	13
14	Forum Prof Ctr: Superior installations, etc.	2006	85	12	4	12		85	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	415	65	7	65		215	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	346	60	7	60		142	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	715	68	7	68		82	17
18	Forum Prof Ctr: Building Renovations	2010	1,161	330	7	330		330	18
19	Alden Mgt Servs: Remodel suites	1993	7,174	23	7	23		7,163	19
20	Alden Mgt Servs: Remodel suites	2002	299		7			299	20
21	Alden Mgt Servs: Remodel suites	2003	6,486	161	7	161		6,474	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30	Adjust for ABC Related Party Profit	2008	(73)	(11)		(11)		(17)	30
31	Adjust for ABC Related Party Profit	2009	(86)	(6)		(6)		(9)	31
32	Adjust for ABC Related Party Profit	2010	(168)	(5)		(5)		(5)	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 900,033	\$ 19,974		\$ 19,974	\$ 0	\$ 838,497	34

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

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Ending:

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## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 900,033	\$ 19,974		\$ 19,974	\$ 0	\$ 838,497	1
2	ABC - Repair Roof	2003	10,191	1,019	10	1,019		7,558	2
3	CSI - Repair Drain	2003	1,768		5			1,768	3
4	CAPPS - CLEAR BASIN & CLEAN DRAIN	2004	975		5			975	4
5	CAPPS - POWER RODDED MAIN SEWER	2004	1,720		5			1,720	5
6	CSI - WATER HEATER PARTS AND REPAIR	2004	1,760	176	10	176		1,188	6
7	ABC - REPAIR LEAKY ROOF	2004	3,203		5			3,203	7
8	TNS/TERMINX - PEST CONTROL DRVC OF 6 LOCATIONS	2004	2,028		5			2,028	8
9	ABC - HVAC WORK/INSULATION	2004	7,090	709	10	709		4,727	9
10	ABC - WATER HEATER	2004	8,891	889	10	889		6,150	10
11	Top Notch - Door & Frame w/Hardware	2005	3,595	360	10	360		1,977	11
12	ABC - Bathroom Repairs	2005	4,307	431	10	431		2,584	12
13	CAPPS - Install new Basin, backflow valave in manhole	2005	4,200	350	5	350		4,200	13
14	CAPPS - Replaced Pipe, Power Rodded	2005	2,400	200	5	200		2,400	14
15	ABC - Bathroom Repairs	2005	10,661	1,066	10	1,066		6,219	15
16	GT Mechanical - Repair Boiler	2005	4,334	433	10	433		2,492	16
17	CAPPS - New RPZ	2005	1,965	197	10	197		1,130	17
18	GT Mechanical - Bell and Gosset Bearing Assembly/GE Motor	2005	2,398	240	10	240		1,339	18
19	Cybor Fire Protection - Sprinkler System Pipe Work	2005	2,985	298	5	298		2,985	19
20	Oak Fire - Alarm Repair (new pit, connect Ansul to Fire Alarm, In	2005	4,980	498	10	498		2,739	20
21	ABC - Bathroom Repairs	2005	14,900	1,490	10	1,490		7,947	21
22	Long Elevator - Repairs to electric eye	2005	1,509	75	20	75		396	22
23	ABC - New Outdoor Sign Install	2005	1,637	136	12	136		693	23
24	ABC - New Mental Institution Unit	2006	32,303	1,615	20	1,615		6,460	24
25	GT MECH - new thermostats-repair	2006	3,355	671	5	671		2,740	25
26	Top Notch- Replace Sink Heater	2006	2,975	298	10	298		1,463	26
27	Roof Repairs	2006	3,060	306	10	306		1,326	27
28	GT MECH - Repair thermostat and replaced blower	2006	5,077	508	10	508		2,031	28
29	AMS-Generator Install remote Annunicator	2006	3,192	213	15	213		1,046	29
30	AC Compressor and Repair	2006	10,386	692	15	692		3,000	30
31	ABC - Fire ID plate and sprinkler system repairs	2006	10,563	704	15	704		2,875	31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,068,441	\$ 33,547		\$ 33,547	\$ 0	\$ 925,856	34

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

1/1/10

Ending:

12/31/10

## XI. OWNERSHIP COSTS (continued)

## B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 1,068,441	\$ 33,547		\$ 33,547	\$ 0	\$ 925,856	1
2	New MI Unit	2007	9,497	950	10	950	(0)	3,483	2
3	Masonry	2007	43,549	2,903	15	2,903	0	9,194	3
4	Hot Water Storage	2007	5,984	598	10	598	0	2,344	4
5	Compressor Contractor	2007	7,052	470	15	470		1,841	5
6	Heating/Vent	2007	9,645	964	10	964		3,778	6
7	Cubicle Repair	2007	3,015	302	10	302		1,181	7
8	Lockset Replacement	2007	2,538	254	10	254		973	8
9	Roof Replacements	2007	3,556	356	10	356		1,334	9
10	Duct Work	2007	3,201	160	20	160		600	10
11	Fan Motor and Compressor	2007	3,696	370	10	370		1,325	11
12	New Paving	2007	14,960	1,870	8	1,870		6,389	12
13	New Carpet	2007	3,101	620	5	620		2,119	13
14	New Roof Installation	2007	4,956	496	10	496		1,693	14
15	Refrigeration Leak Repair	2007	5,864	586	10	586		2,003	15
16	Circulation Pump	2007	6,842	684	10	684		2,281	16
17	New Hot Water Heater	2007	8,605	861	10	861		2,725	17
18									18
19	ABC-Key Pad Replacements	2008	3,798	760	5	760		2,152	19
20	GT Mechanical-Dining Area	2008	3,933	393	10	393		1,114	20
21	Top Notch - Evaporator Assembly w/parts	2008	2,892	289	10	289		747	21
22	ABC - Repair south wing Roof	2008	6,404	640	10	640		1,601	22
23	Top Notch - Condensing Unit	2008	3,919	261	15	261		653	23
24	GT Mechanical - Dining Room Compressor Motor	2008	3,069	307	10	307		767	24
25	GT Mechanical - Motor & Bearing Assembly	2008	2,960	296	10	296		740	25
26	GT Mechanical - New Oil Pump	2008	2,802	560	5	560		1,261	26
27	ABC- New Plumbing Fixtures/35 New Windows	2008	2,630	132	20	132		285	27
28	ABC - New MI Unit	2009	36,050	2,403	15	2,403		5,007	28
29	ABC - New Security Fence	2009	6,519	435	15	435		652	29
30	J.D. & Sons - New Roofing Material - Partial	2009	5,000	500	10	500		708	30
31	J.D. & Sons - New Roofing Material	2009	15,000	1,500	10	1,500		2,125	31
32	Top Notch - New Booster	2009	5,406	1,081	5	1,081		1,802	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,304,883	\$ 55,548		\$ 55,548	\$ 0	\$ 988,733	34

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

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-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	
1	<b>Totals from Page 12F, Carried Forward</b>		\$ 1,304,883	\$ 55,548		\$ 55,548	\$ 0	\$ 988,733	1
2	Roof Flat and Mansard - ALDBEN	2010	8,187	205	10	205		205	2
3	Asphalt Parking Lot Sealcoat - ALDBEN	2010	5,556	174	8	174		174	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,318,626	\$ 55,927		\$ 55,927	\$ 0	\$ 989,111	34

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

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

1/1/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 333,212	\$ 30,520	\$ 30,520	\$		\$ 156,835	71
72	Current Year Purchases	72,450	2,703	2,703			2,703	72
73	Fully Depreciated Assets	371,284	1,671	1,671			371,284	73
74								74
75	TOTALS	\$ 776,946	\$ 34,894	\$ 34,894	\$		\$ 530,822	75

D. Vehicle Depreciation (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	Related Party - AMS	Various	'98 - '02	4,148				3	4,148	79
80	TOTALS			\$ 4,148	\$	\$	\$		\$ 4,148	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)	\$ 2,287,220	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 90,820	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 90,820	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 0	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,524,080	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					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: Related Party Cost is backed out

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  YES  NO

If NO, see instructions.

		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:		<u>173</u>		\$			3
4	Additions							4
5								5
6								6
7	TOTAL		<u>173</u>		\$			7

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: \$ 15,332 Description: copy mach gl 6861, postage meter gl 6850, & office equip gl 6859

(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	<u>related party- Pg 6A</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>22,269</u>	17
18					18
19	<u>Auto lease GL 6890</u>	<u>various</u>	<u>621.00</u>	<u>7,452</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>29,721</u>	21

10. Effective dates of current rental agreement:

Beginning 7/1/2005

Ending 6/30/2015

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

Fiscal Year Ending Annual Rent

12. /2011 \$ Varies

13. /2012 \$ Varies

14. /2013 \$ Varies

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

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><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><u>Skilled nursing on site</u></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		3	4
		1	2		
		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	39-3	hrs	\$		\$ 194,997	\$		\$ 194,997	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			6,257			6,257	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			207,520			207,520	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See Pg 16A	# of prescripts				74,273		74,273	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Except Care Prgrm</u>	39-1, 39-3, if any								12
13	Other (specify): <u>See Pg 16A</u>					(110,582)	44,143		(66,439)	13
14	TOTAL			\$		\$ 298,192	\$ 118,416		\$ 416,608	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.

Page 16  
 Col 5: PT,OT, & ST  
 Col 6: Supplies

XIV. Special Services (Direct Cost)

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	\$0.00	\$194,997.31
2.	ST	39-3	To Col 5	0.00	6,256.81
3.					
4.	PT	39-3	To Col 5	0.00	207,519.64
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			0.00	52,814.10
	Manual Input from Related Party- Forum Drugs				21,459.00
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	0.00	74,273.10
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00	0.00
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6	0.00	0.00
	Total Exceptional Care (Line 12, Col 8)			0.00	0.00
13.	Other:	See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT		To Col 5		(110,582.00)
	Other			0.00	89,068.69
	Manual Input: Related Party - Prism				(13,419.00)
	Manual Input: Related Party FECII - I.V.				(34,522.00)
	Manual Input: Related Party FECII - Wound Care				(1,834.00)
	Oxygen, from reclass worksheet (Pg 4A)				4,849.67
13.	Col 6: Supplies Total		To Col 6	0.00	44,143.36
13.	Total Line 13, Column 8			0.00	(66,438.64)
14.	Total			0.00	416,608.22

Facility Name & ID Number **Heather Health Care Center**

# **0023945**

Report Period Beginning: **1/1/10**

Ending: **12/31/10**

**XV. BALANCE SHEET - Unrestricted Operating Fund.**

As of **12/31/10** (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>60,000</u> )	442,354	442,354	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance		3,945	6
7	Other Prepaid Expenses	9,666	9,666	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd parties</u>	83,843	83,843	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 535,863	\$ 539,808	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		197,659	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,177,477	1,177,477	15
16	Equipment, at Historical Cost	772,323	772,323	16
17	Accumulated Depreciation (book methods)	(1,317,464)	(1,317,464)	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	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 632,336	\$ 829,995	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,168,199	\$ 1,369,803	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 466,166	\$ 466,166	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	267,217	267,217	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	267,843	267,843	30
31	Accrued Taxes Payable (excluding real estate taxes)	41,921	41,921	31
32	Accrued Real Estate Taxes(Sch.IX-B)		400,600	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Accr Exp/Insur, Due State, Sales Tax, etc.</u>	58,801	73,585	36
37	<u>Due to Affiliates (Short Term)</u>	649,385	202,671	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,751,333	\$ 1,720,002	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Due to Affiliates (Long Term)</u>	11,271,007	11,271,007	43
44	<u>S/holder loans, Others</u>			44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 11,271,007	\$ 11,271,007	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 13,022,340	\$ 12,991,009	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (11,854,140)	\$ (11,621,206)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,168,199	\$ 1,369,803	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>(11,638,552)</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>External Audit Adjustments made after 2009 cost report</b>	<b>3,546</b>	<b>3</b>
<b>4</b>	<b>was submitted. These have no effect on prior years report:</b>		<b>4</b>
<b>5</b>	<b>Bad Debt, Medicare Revenues (Non_allowables)</b>		<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>(11,635,006)</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>(219,134)</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>(219,134)</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>(11,854,140)</b>	<b>24</b> *

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

Facility Name & ID Number Heather Health Care Center# 0023945Report Period Beginning: 1/1/10Ending: 12/31/10

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,186,209	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,186,209	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	182,998	6
7	Oxygen	21,776	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 204,774	8
<b>C. Other Operating Revenue</b>			
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	32	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 32	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	9	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 9	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Pg 19A</u>	830	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 830	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,391,853	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,304,671	31
32	Health Care	2,430,896	32
33	General Administration	1,675,409	33
<b>B. Capital Expense</b>			
34	Ownership	554,637	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	550,656	35
36	Provider Participation Fee	94,718	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,610,987	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(219,134)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (219,134)	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done 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.

STATE OF ILLINOIS

Facility Name & ID Number Heather Health Care Center Inc.

# 002-3945

Report Period Beginning:

1/1/09

Ending:

12/31/09

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Details of Page 19, Line 28

Miscellaneous Income- Medical Records	400.00
Miscellaneous Income- Jury Duty Receipt	17.20
Miscellaneous Income- Garnishment	413.03
<b>Total Page 19A</b>	<b>830.23</b>

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

1/1/10

Ending:

12/31/10

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	\$ 85,520	\$ 41.12	1
2	Assistant Director of Nursing	2,080	2,080	72,383	34.80	2
3	Registered Nurses	4,049	4,305	129,263	30.03	3
4	Licensed Practical Nurses	31,858	34,028	831,264	24.43	4
5	CNAs & Orderlies	47,253	52,373	577,502	11.03	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	35,837	17.23	9
10	Activity Assistants	14,932	15,924	172,027	10.80	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	35,473	17.05	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,675	18,336	202,794	11.06	15
16	Dishwashers					16
17	Maintenance Workers	2,072	2,080	64,781	31.14	17
18	Housekeepers	18,328	19,652	221,383	11.27	18
19	Laundry	5,387	6,110	64,052	10.48	19
20	Administrator	2,072	2,080	90,867	43.69	20
21	Assistant Administrator					21
22	Other Administrative	7,696	7,876	204,209	25.93	22
23	Office Manager	2,080	2,080	37,605	18.08	23
24	Clerical	1,680	1,754	16,269	9.28	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,080	2,080	45,651	21.95	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Beh Counslrs	10,537	11,099	204,238	18.40	32
33	Other(specify) Beh Clinical Dir	2,080	2,080	54,471	26.19	33
34	TOTAL (lines 1 - 33)	177,099	190,177	\$ 3,145,589 *	\$ 16.54	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	\$ 21,800	1-3	35
36	Medical Director	Monthly	42,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,152	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	804	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 68,756		49

C. CONTRACT NURSES

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



**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								
													Amount of Expense Amortized Per Year							
													Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010
1	Painting/HVAC	1995	\$ 32,616	3-15	\$ 513	\$ 513	\$ 513	\$ 513	\$ 513											
2	Painting/HVAC	1996	38,397	3-15	494	494	494	494	494											
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
13																				
14																				
15																				
16																				
17																				
18																				
19																				
20	<b>TOTALS</b>		\$ 71,013		\$ 1,007	\$ 1,007	\$ 1,007	\$ 1,007	\$ 1,007	\$	\$	\$	\$							

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 1/1/10

Ending: 12/31/10

**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. IHCA=\$ 6,685 Il. Assoc. of HC=\$2,076
- (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? \_\_\_\_\_
- (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? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 16,009 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. \_\_\_\_\_
- (9) Are you presently operating under a sublease agreement? \_\_\_\_\_ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES \_\_\_\_\_ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.  
\_\_\_\_\_
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 94,718  
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. \$ 27,953 Has any meal income been offset against related costs? No Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? No  
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.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: \_\_\_\_\_
- (18) Have all costs which do not relate to the provision of long term care been adjusted 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.