

		FOR BHF USE					

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

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.

<p>I. IDPH License ID Number: <u>0023945</u></p> <p>Facility Name: <u>Heather Health Care Center</u></p> <p>Address: <u>15600 S Honore St</u> <u>Harvey</u> <u>60426</u> <small>Number City Zip Code</small></p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(708) 333-9550</u> Fax # <u>(708) 333-9554</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>6/01/81</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steven M. Kroll</u> Telephone Number: <u>(773)286-3883</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2013</u> to <u>12/31/2013</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;"> (Signed) _____ (Type or Print Name) <u>Joan Carl</u> (Title) <u>Vice-President</u> </td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;"> (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u> </td> </tr> </table> <p align="right"> 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 </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Joan Carl</u> (Title) <u>Vice-President</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Joan Carl</u> (Title) <u>Vice-President</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>							

Facility Name & ID Number Heather Health Care Center

0023945 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 _____

	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 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	3,600	113	2,735	6,448	8
9	SNF/PED					9
10	ICF	36,919	312	616	37,847	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	40,519	425	3,351	44,295	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 70.15%

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 4/1/1978

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 1,618

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	250,081	31,997	22,800	304,878	2,452	307,330	(7,460)	299,870		1
2	Food Purchase		351,031		351,031	(32,375)	318,656	(25,528)	293,128		2
3	Housekeeping	224,902	32,412		257,314	1,445	258,759	6,636	265,395		3
4	Laundry	65,815	37,873		103,688	379	104,067		104,067		4
5	Heat and Other Utilities			137,915	137,915		137,915	257	138,172		5
6	Maintenance	68,502		151,280	219,782	195	219,977	17,580	237,557		6
7	Other (specify):* related party/Security			192	192		192	7,323	7,515		7
8	TOTAL General Services	609,300	453,313	312,187	1,374,800	(27,904)	1,346,896	(1,192)	1,345,704		8
	B. Health Care and Programs										
9	Medical Director			28,500	28,500		28,500		28,500		9
10	Nursing and Medical Records	1,821,058	115,334	5,513	1,941,905	10,689	1,952,594	36,208	1,988,802		10
10a	Therapy		4,579	11,400	15,979		15,979		15,979		10a
11	Activities	355,925	14,117	1,902	371,944	43	371,987		371,987		11
12	Social Services										12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							6,144	6,144		15
16	TOTAL Health Care and Programs	2,176,983	134,030	47,315	2,358,328	10,732	2,369,060	42,352	2,411,412		16
	C. General Administration										
17	Administrative	81,285			81,285		81,285	103,610	184,895		17
18	Directors Fees										18
19	Professional Services			379,528	379,528	(840)	378,688	(316,859)	61,829		19
20	Dues, Fees, Subscriptions & Promotions			67,423	67,423		67,423	(53,726)	13,697		20
21	Clerical & General Office Expenses	127,233	18,350	111,641	257,224	691	257,915	253,914	511,829		21
22	Employee Benefits & Payroll Taxes			542,797	542,797	16,349	559,146		559,146		22
23	Inservice Training & Education										23
24	Travel and Seminar			255	255		255	728	983		24
25	Other Admin. Staff Transportation			3,845	3,845		3,845	14,099	17,944		25
26	Insurance-Prop.Liab.Malpractice			199,148	199,148		199,148	4,977	204,125		26
27	Other (specify):* related party			114,948	114,948		114,948	(64,560)	50,388		27
28	TOTAL General Administration	208,518	18,350	1,419,585	1,646,453	16,200	1,662,653	(57,817)	1,604,836		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,994,801	605,693	1,779,087	5,379,581	(972)	5,378,609	(16,657)	5,361,952		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 Heather Health Care Center

#0023945

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			108,737	108,737		108,737	(7,529)	101,208			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			114,595	114,595		114,595	(21,596)	92,999			32
33	Real Estate Taxes			346,024	346,024	(346,024)		351,801	351,801			33
34	Rent-Facility & Grounds			24,777	24,777	346,024	370,801	(370,801)				34
35	Rent-Equipment & Vehicles			17,002	17,002		17,002	46,603	63,605			35
36	Other (specify):*											36
37	TOTAL Ownership			611,135	611,135		611,135	(1,521)	609,614			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		150,752	429,794	580,546	972	581,518	(129,721)	451,797			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			353,087	353,087		353,087		353,087			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		150,752	782,881	933,633	972	934,605	(129,721)	804,884			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,994,801	756,445	3,173,103	6,924,349		6,924,349	(147,899)	6,776,450			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
 Report Period Beginning: 01/01/2013
 Ending: 12/31/2013

IDPH License ID Number: 0023945

Pg 4A

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(32,375.16)	Employee Meals
	22	32,375.16	Employee Meals
22		(16,026.00)	Uniforms
	1	1,612.00	Uniforms
	3	1,445.00	Uniforms
	4	379.00	Uniforms
	6	195.00	Uniforms
	10	11,661.00	Uniforms
	11	43.00	Uniforms
	21	691.00	Uniforms
10		(972.13)	Oxygen - to appropriate cost center
	39	972.13	Oxygen - to appropriate cost center
33		(346,023.65)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	346,023.65	Rent - Real Estate Tax on associated landowner (Pg 6)
19		(840.00)	Dietary Consultant
	1	840.00	Dietary Consultant

Facility Name & ID Number Heather Health Care Center

0023945

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.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,781)	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				9
10	Interest and Other Investment Income	(2,256)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(124)	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	(20,114)	21		17
18	Fines and Penalties				18
19	Entertainment	(161)	20		19
20	Contributions	(3,910)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,643)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(114,948)	27		24
25	Fund Raising, Advertising and Promotional	(18,346)	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	SUBTOTAL (A): (Sum of lines 1-29)	\$ (172,283)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	142,447	Various	34
35	Other- Attach Schedule	(118,063)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 24,384		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (147,899)		37

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

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

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		x	\$		38
39			x			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			x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Heather Health Care Center

ID# 0023945

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (4,621)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(11,675)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	0	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	15,891	6	4
5				5
6	Elim ABC Deprec Exp from Pg 12 series -	(131)	30	6
7	Adj for ABC Related Party Profit - Pg 13	(177)	30	7
8				8
9				9
10	Late Fees on Utilities	(2,494)	5	10
11				11
12	Intercompany Interest not Allowed	(111,684)	32	12
13				13
14				14
15	Miscellaneous Income - Medical Records	(2,339)	10	15
16				16
17				17
18	Back Out 30.00% (for 2013) of PAC Dues	(1,453)	20	18
19				19
20	Back out 2000 Real Estate Tax Refund	12	33	20
21	Back out 2003 Real Estate Tax Refund	608	33	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		(118,063)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heather Health Care Center# 0023945

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	2,368	(9,828)	0	0	0	0	0	0	0	(7,460)	1
2	Food Purchase	(124)	0	0	(25,404)	0	0	0	0	0	0	0	(25,528)	2
3	Housekeeping	0	0	6,636	0	0	0	0	0	0	0	0	6,636	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,494)	0	2,751	0	0	0	0	0	0	0	0	257	5
6	Maintenance	6,110	0	11,120	0	0	0	350	0	0	0	0	17,580	6
7	Other (specify):*	0	0	6,288	1,035	0	0	0	0	0	0	0	7,323	7
8	TOTAL General Services	3,492	0	29,163	(34,197)	0	0	350	0	0	0	0	(1,192)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(2,339)	0	39,875	1,352	(2,680)	0	0	0	0	0	0	36,208	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	6,144	0	0	0	0	0	0	0	0	6,144	15
16	TOTAL Health Care and Programs	(2,339)	0	46,019	1,352	(2,680)	0	0	0	0	0	0	42,352	16
	C. General Administration													
17	Administrative	0	0	103,610	0	0	0	0	0	0	0	0	103,610	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(2,643)	0	(314,216)	0	0	0	0	0	0	0	0	(316,859)	19
20	Fees, Subscriptions & Promotions	(23,870)	309	(30,165)	0	0	0	0	0	0	0	0	(53,726)	20
21	Clerical & General Office Expenses	(20,114)	0	243,489	21,772	8,767	0	0	0	0	0	0	253,914	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	728	0	0	0	0	0	0	0	0	728	24
25	Other Admin. Staff Transportation	0	0	14,099	0	0	0	0	0	0	0	0	14,099	25
26	Insurance-Prop.Liab.Malpractice	0	4,777	200	0	0	0	0	0	0	0	0	4,977	26
27	Other (specify):*	(114,948)	0	48,432	2,225	(269)	0	0	0	0	0	0	(64,560)	27
28	TOTAL General Administration	(161,575)	5,086	66,177	23,997	8,498	0	0	0	0	0	0	(57,817)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(160,422)	5,086	141,359	(8,848)	5,818	0	350	0	0	0	0	(16,657)	29

STATE OF ILLINOIS

Facility Name & ID Number Heather Health Care Center# 0023945

Report Period Beginning:

01/01/2013 Ending:

Summary B

12/31/2013

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)	
	D. Ownership													
30	Depreciation	(16,605)	0	9,076	0	0	0	0	0	0	0	0	(7,529)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(113,940)	(13,460)	105,590	0	214	0	0	0	0	0	0	(21,596)	32
33	Real Estate Taxes	620	346,024	5,073	0	84	0	0	0	0	0	0	351,801	33
34	Rent-Facility & Grounds	0	(370,801)	0	0	0	0	0	0	0	0	0	(370,801)	34
35	Rent-Equipment & Vehicles	0	0	46,603	0	0	0	0	0	0	0	0	46,603	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(129,924)	(38,237)	166,342	0	298	0	0	0	0	0	0	(1,521)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(37,197)	(13,909)	(78,615)	0	0	0	0	0	(129,721)	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	TOTAL Special Cost Centers	0	0	0	(37,197)	(13,909)	(78,615)	0	0	0	0	0	(129,721)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(290,346)	(33,151)	307,701	(46,045)	(7,793)	(78,615)	350	0	0	0	0	(147,899)	45

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
The Alden Group, Ltd.	100	See PG6-Supp		See PG6-Supp		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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)	
1	V	34 Rent Income	\$ 370,801	Heather Health Care Center II, LLC	0.00%	\$	\$ (370,801)	1
2	V	32 Interest Income	13,460	Heather Health Care Center II, LLC			(13,460)	2
3	V	33 Real Estate Tax Expense		Heather Health Care Center II, LLC		346,024	346,024	3
4	V	20 Dues & Subscriptions		Heather Health Care Center II, LLC		309	309	4
5	V	26 Property & Liability Insurance		Heather Health Care Center II, LLC		4,777	4,777	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		\$ 384,261			\$ 351,110	\$ * (33,151)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 2,751	\$ 2,751
16	V	24 Travel & Seminar		Alden Management Services, Inc.		728	728
17	V	25 Other Admin Travel		Alden Management Services, Inc.		14,099	14,099
18	V	26 Insurance		Alden Management Services, Inc.		200	200
19	V	20 Dues/Subscriptions	32,562	Alden Management Services, Inc.		2,397	(30,165)
20	V	30 Depreciation		Alden Management Services, Inc.		9,076	9,076
21	V	33 Real Estate Tax		Alden Management Services, Inc.		5,073	5,073
22	V	35 Rent-Equip/Vehicles		Alden Management Services, Inc.		46,603	46,603
23	V	32 Interest		Alden Management Services, Inc.		105,590	105,590
24	V	1 Dietary Aide Coordinator Salary		Alden Management Services, Inc.		2,368	2,368
25	V	3 Housekeeping Coordinatoor Salary		Alden Management Services, Inc.		6,636	6,636
26	V	7 Employee Benef %- Gen'l Servs		Alden Management Services, Inc.		6,288	6,288
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		39,875	39,875
28	V	15 Employee Benef %-Health Care		Alden Management Services, Inc.		6,144	6,144
29	V	17 Administrative Salary		Alden Management Services, Inc.		103,610	103,610
30	V	27 Employee Benef %-Administrative		Alden Management Services, Inc.		48,432	48,432
31	V	19 Professional Fees	356,689	Alden Management Services, Inc.		42,473	(314,216)
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		243,489	243,489
33	V	6 Repairs & Maintenance	34,613	Alden Management Services, Inc.		45,733	11,120
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 423,864			\$ 731,565	\$ * 307,701

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary Consultant	\$ 22,800	Prism Health Care Services, Inc.	0.00%	\$ 71	\$ (22,729)	15
16	V	1 Dietary Salary		Prism Health Care Services, Inc.		12,901	12,901	16
17	V	2 Tube Feeding	36,959	Prism Health Care Services, Inc.		11,555	(25,404)	17
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		8,012	1,352	18
19	V	39 Ancillary Services	66,585	Prism Health Care Services, Inc.		29,388	(37,197)	19
20	V	21 Gen'l & Admin Salary		Prism Health Care Services, Inc.		12,827	12,827	20
21	V	27 Employee Benefits		Prism Health Care Services, Inc.		2,225	2,225	21
22	V	7 Employee Benefits		Prism Health Care Services, Inc.		1,035	1,035	22
23	V	21 Gen'l & Admin		Prism Health Care Services, Inc.		8,945	8,945	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	Total		\$ 133,004			\$ 86,959	\$ * (46,045)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 <u>Drugs</u>	\$ 41,888	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 34,570	\$ (7,318)
16	V	39 <u>I.V.</u>	27,985	<u>Forum Extended Care Services II, Inc.</u>		23,096	(4,889)
17	V	39 <u>Wound Care</u>	9,740	<u>Forum Extended Care Services II, Inc.</u>		8,038	(1,702)
18	V	10 <u>House Stock</u>	11,190	<u>Forum Extended Care Services II, Inc.</u>		9,235	(1,955)
19	V	10 <u>Pharmacy Consultant</u>	4,152	<u>Forum Extended Care Services II, Inc.</u>		3,427	(725)
20	V	27 <u>Employee Vaccinations</u>	1,539	<u>Forum Extended Care Services II, Inc.</u>		1,270	(269)
21	V	21 <u>Employee Benefit: G & A</u>		<u>Forum Extended Care Services II, Inc.</u>		756	756
22	V	21 <u>Salary: G & A</u>		<u>Forum Extended Care Services II, Inc.</u>		5,052	5,052
23	V	21 <u>General & Administrative</u>		<u>Forum Extended Care Services II, Inc.</u>		2,959	2,959
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services II, Inc.</u>		214	214
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services II, Inc.</u>		84	84
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		\$ 96,494			\$ 88,701	\$ * (7,793)

* 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 Therapy Revenue	\$ 426,755	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 348,140	\$ (78,615)
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		\$ 426,755			\$ 348,140	\$ * (78,615)

* 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	6 Repairs & Maintenance	\$ 26,041	Alden Bennett Construction Company, Inc.	0.00%	\$ 26,391	\$ 350	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	Total		\$ 26,041			\$ 26,391	\$ *	350 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:

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			Heather Health Care Center, Inc.	Harvey	The Forum Profession	Chicago	Home Office rental	1
2			Alden-Lincoln Park Rehabilitation and Health Care	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Care	Chicago	Forum Extended Care Se	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Serv	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and Health Care	McHenry	Alden Gardens of Bloom	Bloomingtondale	Supportive Living Fac	6
7			Alden - Wentworth Rehabilitation and Health Care	Chicago	Alden Garden Courts of	DesPlaines	Assisted Living/Alzhei	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterfo	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health Care	Bloomingtondale	Alden Gardens of Water	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Youth	Bloomingtondale	Prism Health Care Servi	Schaumburg	Nursing and Durable	10
11			Alden - Orland Park Rehabilitation and Health Care	Orland Park	Community Physical The	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Care	Chicago	Alden Bennett Construct	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment	Fort Atkinson, WI	Nursing and Durable	13
14			Alden - Town Manor Rehabilitation and Health Care	Cicero				14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health Care	Hoffman Estates				16
17			Alden - North Shore Rehabilitation and Health Care	Skokie				17
18			Alden - Des Plaines Rehabilitation and Health Care	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24			Alden of Waterford, LLC	Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30			Alden Estates of Greenville, Inc.	Greenville, IL				30

Facility Name & ID Number Heather Health Care Center # 0023945 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 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	178,788	1.344	3.36	Salary	\$ 6,212	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	91,810	1.344	3.36	Salary	3,190	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	91,810	1.344	3.36	Salary	3,190	6-7	3
4	Ina Schlossberg	Board Member	General Operation	0.00	101,685	1.344	3.36	Salary	3,533	17-7	4
5	Audra Elisco	Training Coordinator	Train Employees	0.00	55,427	1.344	3.36	Salary	1,926	21-7	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	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our quality assurance program.										11
12											12
13								TOTAL	\$ 18,051		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:

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 NO

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,319,137	35	\$ 81,942	\$ 44,295	\$ 2,751	1
2	24	Travel/Seminar	Patient Days	1,319,137	35	21,681	44,295	728	2
3	25	Other Admin Travel	Patient Days	1,319,137	35	419,878	44,295	14,099	3
4	26	Insurance	Patient Days	1,319,137	35	5,945	44,295	200	4
5	20	Dues/Subscriptions	Patient Days	1,319,137	35	71,386	44,295	2,397	5
6	30	Depreciation	No. of Providers/usage	35	35	331,030	1	9,076	6
7	33	Real Estate Tax	Patient Days/usage	1,319,137	35	171,267	44,295	5,073	7
8	35	Rent-Equip & Vehicles	Patient Days	1,319,137	35	1,387,861	44,295	46,603	8
9	32	Interest	Patient Days/usage	1,319,137	35	2,365,205	44,295	105,590	9
10	1	Dietary Salary	Patient Days	1,319,137	35	70,514	70,514	2,368	10
11	3	Housekeeping Salary	Patient Days	1,319,137	35	197,635	197,635	6,636	11
12	7	Employee Benef-Gen'l Servs	Patient Days	1,319,137	35	187,265	44,295	6,288	12
13	10	Nurs/Med Records Salary	Patient Days/usage	1,319,137	35	1,315,353	1,315,353	39,875	13
14	15	Employee Benef-Health Care	Patient Days	1,319,137	35	182,984	44,295	6,144	14
15	17	Administrative Salary	Patient Days/usage	1,319,137	35	3,345,614	3,345,614	103,610	15
16	27	Employee Benef-Administrative	Patient Days	1,319,137	35	1,442,333	44,295	48,432	16
17	19	Professional Fees	Patient Days	1,319,137	35	1,264,885	822,981	42,473	17
18	21	Gen'l & Administrative	Patient Days	1,319,137	35	7,251,269	6,199,389	243,489	18
19	6	Repairs & Maintenance	Patient Days	1,319,137	35	1,361,952	1,077,972	45,733	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 21,475,999	\$ 13,029,458	\$ 731,565	25

Facility Name & ID Number

Heather Health Care Center

0023945

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	Name of Lender	2		3	4	5	6		8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required				Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO										Original	Balance			
A. Directly Facility Related																	
Long-Term																	
1	Insurance Interest (GL 7053)		X	Medical Malpractice			\$	\$			\$ 2,911						
2																	
3																	
4																	
5																	
Working Capital																	
6	Related party-AMS		x	Working Capital							105,590						
7	Related party-FECII		x	Working Capital							214						
8																	
9	TOTAL Facility Related						\$	\$			\$ 108,715						
B. Non-Facility Related*																	
10	Interest Income (GL4646/4975)		x								(2,256)						
11	Interest Income (LLC GL4646/4975)										(13,459)						
12																	
13																	
14	TOTAL Non-Facility Related						\$	\$			\$ (15,716)						
15	TOTALS (line 9+line14)						\$	\$			\$ 92,999						

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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2012 report.		\$	299,000		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.)		\$	318,044		2
3. Under or (over) accrual (line 2 minus line 1).		\$	19,044		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	327,600		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.		\$	346,644		7
Real Estate Tax History:			Plus: Related Party Taxes (2) - See Pg RE_Tax	\$	5,157.00
			Total Real Estate Tax Expense, Sch V, Line 33	\$	351,801
Real Estate Tax Bill for Calendar Year:	2008	<u>516,747</u>			8
	2009	<u>427,261</u>			9
	2010	<u>228,642</u>			10
	2011	<u>290,319</u>			11
	2012	<u>318,044</u>			12
the current year accrual is based on an estimated 3% increase of the prior year tax					
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 Heather Health Care Center COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0023945
 CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll
 TELEPHONE 773-286-3883 FAX #: 773-286-8038

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)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>285,389.00</u>	\$ <u>5,073.00</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>35,681.00</u>	\$ <u>84.00</u>
3. <u>29-18-410-063-0000</u>	<u>Nursing Home Facility</u>	\$ <u>315,372.57</u>	\$ <u>315,372.57</u>
4. <u>29-18-410-054-0000</u>	<u>Nursing Home Facility</u>	\$ <u>2,671.14</u>	\$ <u>2,671.14</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>639,113.71</u></u>	\$ <u><u>323,200.71</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES 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.**

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

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$	varies	\$	\$	\$	4
5							varies				5
6							varies				6
7											7
8											8
	Improvement Type**										
9		LAND IMPROVEMENT/ROOFING/HVAC	1980		168,496		10-27			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		5-25			22,663	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		43,749	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	20	156		2,762	27
28		WINDOW REPAIR	1996		6,466	323	20	323		5,685	28
29		VALVE REPAIR	1996		1,523		15			1,523	29
30		BOILER LEAKING	1996		6,876		15			6,876	30
31		WINDOW REPAIR	1996		2,713	136	20	136		2,318	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 & ID Number Heather Health Care Center

0023945

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	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		4,499	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	639	15	639		28,760	44
45	WHIRLPOOL TURBINE	1998	1,599		5			1,599	45
46	REPLACE EXHAUST FAN	1998	1,950	43	15	43		1,950	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		10			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		3,006	51
52	WRAP CHILLER PIPES	1998	2,682	134	20	134		2,034	52
53	REPLACE PUMP MOTOR	1998	4,425	246	15	246		4,425	53
54	PAINT	1998	7,845		20			7,845	54
55	CLIMATE SERICE (CLEANED BOILER, VALVE)	1999	1,374	69	20	69		1,030	55
56	CLIMATE SERVICE (REPLACE MISING VALVE	1999	3,317	222	15	222		3,317	56
57	CLIMATE SERVICE (INSTALL HOT WATER HEATER)	1999	7,391	493	15	493		7,350	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		1,625	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)		\$ 604,381	\$ 3,497		\$ 3,497	\$	\$ 596,375	70

**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:

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 604,381	\$ 3,497		\$ 3,497	\$	\$ 596,375	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		4,413	4
5	WIGDAHL ELECTRIC (RECEPTACLES INSTALLED)	1999	5,457	273	20	273		3,956	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		2,399	10
11	CLIMATE SERVICE, INC.-BOILER	1999	8,437	422	20	422		5,941	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		10			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		1,226	22
23	CLIMATE SERVICES-BOILER ROOM	2000	4,422	221	20	221		3,077	23
24	CI-SERVICE DRAPES/RODS	2000	9,460		5			9,460	24
25	ADJUST 1999 TOTAL TO CORRECT AMOUNTS	2000	10		10			10	25
26	ABC-BUILDING MAINT CONSTRUCT-VARIOUS	2000	19,015		10			19,015	26
27	NEW HORIZONS-TELEPHONEE SYSTEM	2000	1,670		10			1,670	27
28	ABC-SEAL & STRIPE PARK. LOT	2000	4,154		10			4,154	28
29	CSI CORKER SERVICE	2001	4,773	239	20	239		2,983	29
30	ABC-TIME & MATERIAL BILLING (JULY 2001)	2001	6,028		10			6,028	30
31	ABC-TIME & MATERIAL BILLING (OCT 2001)	2001	7,272		10			7,272	31
32	CAPPS PLUMBING	2001	12,236		10			12,236	32
33	GT MECHANICAL - WATER HEATER	2001	4,559	304	15	304		3,723	33
34	TOTAL (lines 1 thru 33)		\$ 743,981	\$ 5,517		\$ 5,517	\$	\$ 726,863	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:

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 743,981	\$ 5,517		\$ 5,517	\$	\$ 726,863	1
2	Retile Basement Corridor 1	2002	3,650		10			3,650	2
3	Retile Basement Corridor 2	2002	3,650		10			3,650	3
4	Replace 4 Windows	2002	782		10			782	4
5	Replace 10 Windows	2002	2,204		10			2,204	5
6	Repiping 15' 2" galv pipe	2002	1,165	47	25	47		544	6
7	Replace RPZ Valve main Boiler Room	2002	545	36	15	36		430	7
8	Replace RPZ Valves 1 small Boiler Room	2002	1,865	124	15	124	0	1,471	8
9	Replace 3 outside valves	2002	1,165	78	15	78		887	9
10	ABC - Replace doors	2002	4,103		10			4,103	10
11	Security Services - Keypad entry system	2002	1,575	105	15	105		1,164	11
12	Security Services - Door Alarm System	2002	2,035	136	15	136		1,504	12
13	CAPPS Replace Drain Line	2002	2,965	148	20	148		1,754	13
14	GT Mechanical - replace chiller condensor motor	2002	2,876	192	15	192		2,189	14
15	GT Mechanical - Replace Bearing assem. Big Boiler	2002	1,357	90	15	90		1,078	15
16	GT Mechanical - Hot water circ pump lg. Boiler room	2002	698	47	15	47		558	16
17	CSI - Replace valves, steamer & timer on ovens	2002	1,761	117	15	117		1,409	17
18	Healthcare Products - Repair wheelchairs	2002	2,282		3			2,282	18
19	CAPPS - Repair Sprinkler System	2002	1,165	78	15	78		887	19
20	GT Mechanical - Repair Heater	2002	1,658	111	15	111		1,244	20
21	A&B Custom Cabel install 21 cable outlets	2003	1,731	29	10	29		1,731	21
22	ABC - New floor in PT Room	2003	3,896	97	10	97		3,896	22
23	A&B Custom Cabel install 27 cable outlets	2003	2,318	97	10	97		2,318	23
24	A&B Custom Cabel install 97 cable outlets	2003	6,969	290	10	290		6,969	24
25	Security Service - Door alarm service	2003	2,284	152	15	152		1,599	25
26	Capps - Repair 1st floor drains	2003	1,553	13	10	13		1,553	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		2,649	29
30	New Horizons Comm - Repair Phone system	2003	1,908		5			1,908	30
31	Capps - New Laundry Tub 1of2	2003	1,800	90	10	90		1,800	31
32	Capps - New Laundry Tub 2of2	2003	2,214	111	10	111		2,214	32
33	New Horizons Comm - Repair Phone system	2003	2,897		5			2,897	33
34	TOTAL (lines 1 thru 33)		\$ 816,434	\$ 7,954		\$ 7,954	\$ 0	\$ 791,813	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:

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 816,434	\$ 7,954		\$ 7,954	\$ 0	\$ 791,813	1
2	Forum Prof Ctr: Remodeling	1979	15,057		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	29,324		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	925		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,289		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,317		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,170		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,830	8
9	Forum Prof Ctr: Remodel/electrical	2001	720	13	7	13		694	9
10	Forum Prof Ctr: bathroom remodel	2002	637		5			637	10
11	Forum Prof Ctr: remodel suites/etc.	2003	818		9			818	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	93	7	93		2,384	12
13	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		577	13
14	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	53	7	53		442	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	420	51	7	51		335	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	10	82		346	17
18	Forum Prof Ctr: Building Renovations	2010	1,455	295	5	295		971	18
19	Forum Prof Ctr: Building Renovations	2011	6,379	648	10	648		1,451	19
20	Forum Prof Ctr: Building Renovations	2012	278	38	15	38		75	20
21	Forum Prof Ctr: Building Renovations	2013	476	25	7	25		25	21
22	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	22
23	Alden Mgt Servs: Remodel suites	2002	282		7			282	23
24	Alden Mgt Servs: Remodel suites	2003	6,115	11	7	11		6,115	24
25									25
26									26
27									27
28	Adjust for ABC Related Party Profit	2008	(73)	(10)		(10)		(32)	28
29	Adjust for ABC Related Party Profit	2009	(86)	(12)		(12)		(20)	29
30	Adjust for ABC Related Party Profit	2011	(168)	(24)		(24)		(33)	30
31	Adjust for ABC Related Party Profit	2012	5,558	794		794		794	31
32	Adjust for ABC Related Party Profit	2013	177	6		6		6	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 908,609	\$ 10,020		\$ 10,020	\$ 0	\$ 872,477	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:

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 908,609	\$ 10,020		\$ 10,020	\$ 0	\$ 872,477	1
2	ABC - Repair Roof	2003	10,191	595	10	595		10,191	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		1,716	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		6,854	9
10	ABC - WATER HEATER	2004	8,891	889	10	889		8,817	10
11	Top Notch - Door & Frame w/Hardware	2005	3,595	360	10	360		3,056	11
12	ABC - Bathroom Repairs	2005	4,307	431	10	431		3,876	12
13	CAPPS - Install new Basin, backflow valave in manhole	2005	4,200		5			4,200	13
14	CAPPS - Replaced Pipe, Power Rodded	2005	2,400		5			2,400	14
15	ABC - Bathroom Repairs	2005	10,661	1,066	10	1,066		9,417	15
16	GT Mechanical - Repair Boiler	2005	4,334	433	10	433		3,792	16
17	CAPPS - New RPZ	2005	1,965	197	10	197		1,719	17
18	GT Mechanical - Bell and Gosset Bearing Assembly/GE Motor	2005	2,398	240	10	240		2,058	18
19	Cybor Fire Protection - Sprinkler System Pipe Work	2005	2,985		5			2,985	19
20	Oak Fire - Alarm Repair (new pit, connect Ansul to Fire Alarm, In	2005	4,980	498	10	498		4,233	20
21	ABC - Bathroom Repairs	2005	14,900	1,490	10	1,490		12,417	21
22	Long Elevator - Repairs to electric eye	2005	1,509	75	20	75		622	22
23	ABC - New Outdoor Sign Install	2005	1,637	136	12	136		1,103	23
24	ABC - New Mental Institution Unit	2006	32,303	1,615	20	1,615		11,305	24
25	GT MECH - new thermostats-repair	2006	3,355		5			3,355	25
26	Top Notch- Replace Sink Heater	2006	2,975	298	10	298		2,355	26
27	Roof Repairs	2006	3,060	306	10	306		2,244	27
28	GT MECH - Repair thermostat and replaced blower	2006	5,077	508	10	508		3,554	28
29	AMS-Generator Install remote Annunicator	2006	3,192	213	15	213		1,685	29
30	AC Compressor and Repair	2006	10,386	692	15	692		5,077	30
31	ABC - Fire ID plate and sprinkler system repairs	2006	10,563	704	15	704		4,988	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,077,016	\$ 21,650		\$ 21,650	\$ 0	\$ 996,191	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:

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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 1,077,016	\$ 21,650		\$ 21,650	\$ 0	\$ 996,191	1
2	New MI Unit	2007	9,497	950	10	950		6,333	2
3	Masonry	2007	43,549	2,903	15	2,903		17,903	3
4	Hot Water Storage	2007	5,984	598	10	598		4,139	4
5	Compressor Contractor	2007	7,052	470	15	470		3,252	5
6	Heating/Vent	2007	9,645	964	10	964		6,671	6
7	Cubicle Repair	2007	3,015	302	10	302		2,086	7
8	Lockset Replacement	2007	2,538	254	10	254		1,735	8
9	Roof Replacements	2007	3,556	356	10	356		2,401	9
10	Duct Work	2007	3,201	160	20	160		1,080	10
11	Fan Motor and Compressor	2007	3,696	370	10	370		2,433	11
12	New Paving	2007	14,960	1,870	8	1,870		11,999	12
13	New Carpet	2007	3,101		5			3,101	13
14	New Roof Installation	2007	4,956	496	10	496		3,180	14
15	Refrigeration Leak Repair	2007	5,864	586	10	586		3,763	15
16	Circulation Pump	2007	6,842	684	10	684		4,333	16
17	New Hot Water Heater	2007	8,605	861	10	861		5,306	17
18									18
19	ABC-Key Pad Replacements	2008	3,798	126	5	126		3,798	19
20	GT Mechanical-Dining Area	2008	3,933	393	10	393		2,294	20
21	Top Notch - Evaporator Assembly w/parts	2008	2,892	289	10	289		1,614	21
22	ABC - Repair south wing Roof	2008	6,404	640	10	640		3,522	22
23	Top Notch - Condensing Unit	2008	3,919	261	15	261		1,437	23
24	GT Mechanical - Dining Room Compressor Motor	2008	3,069	307	10	307		1,688	24
25	GT Mechanical - Motor & Bearing Assembly	2008	2,960	296	10	296		1,628	25
26	GT Mechanical - New Oil Pump	2008	2,802	420	5	420		2,802	26
27	ABC- New Plumbing Fixtures/35 New Windows	2008	2,630	132	20	132		679	27
28	ABC - New MI Unit	2009	36,050	2,403	15	2,403		12,217	28
29	ABC - New Security Fence	2009	6,519	435	15	435		1,956	29
30	J.D. & Sons - New Roofing Material - Partial	2009	5,000	500	10	500		2,208	30
31	J.D. & Sons - New Roofing Material	2009	15,000	1,500	10	1,500		6,625	31
32	Top Notch - New Booster	2009	5,406	1,081	5	1,081		5,046	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,313,458	\$ 42,257		\$ 42,257	\$ 0	\$ 1,123,419	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 1,313,458	\$ 42,257		\$ 42,257	\$ 0	\$ 1,123,419	1
2	Roof Flat and Mansard - ALDBEN	2010	8,187	819	10	819		2,661	2
3	Asphalt Parking Lot Sealcoat - ALDBEN	2010	5,556	694	8	694		2,257	3
4									4
5	Fan Condenser Sprinkler - GTMECH	2011	5,593	1,119	5	1,119		2,890	5
6	Dishwasher Repipe Disconnect - BELEC	2011	3,184	637	5	637		1,380	6
7									7
8	Fire Sprinkler Pump Conversion - ALDBEN	2012	39,531	1,581	25	1,581		3,031	8
9	Fire Sprinkler Pump Conversion - ALDBEN	2012	45,723	1,829	25	1,829		3,353	9
10	Fire Sprinkler Pump Conversion - ALDBEN	2012	4,763	191	25	191		333	10
11	Repair,new Motor,Inducer,Exchanger,Heat - GTMECH	2012	6,091	609	10	609		1,218	11
12	Repair Dishwasher - Reducer,Speed - TOPNOT	2012	3,516	703	5	703		1,348	12
13									13
14	Fire Protection System, Dry Pipe Sprinkler System - ALDBEN	2013	5,426	226	20	226		226	14
15	Fire Protection System, Dry Pipe Sprinkler System - ALDBEN	2013	4,807	120	20	120		120	15
16	Fire Protection, Power, Dry Sprinkler System - OAKFIR	2013	8,131	203	20	203		203	16
17	Asphalt Paving - ALDBEN	2013	2,943	123	8	123		123	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,456,908	\$ 51,111		\$ 51,111	\$ 0	\$ 1,142,561	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:

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	\$ 380,572	\$ 38,069	\$ 38,069	\$	Various	\$ 190,647	71
72	Current Year Purchases	16,985	893	893		Various	893	72
73	Fully Depreciated Assets	482,459	11,136	11,136		Various	482,459	73
74								74
75	TOTALS	\$ 880,016	\$ 50,098	\$ 50,098	\$		\$ 673,999	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	Related Party - AMS	Various	98 - '02	\$	\$	\$	\$	3	\$ 3,911	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$ 3,911	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)	\$ 2,524,424	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 101,208	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 101,208	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)	\$ 1,820,471	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.

Facility Name & ID Number Heather Health Care Center

0023945

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: 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?

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning 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. 12/31/2014 \$ Varies

13. 12/31/2015 \$ Varies

14. 12/31/2016 \$ Varies

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: \$ 31,313 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>18,085</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>18,085</u>	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.

Facility Name & ID Number Heather Health Care Center # 0023945 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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Skilled nursing on site.</u></p>	<p>2. CLASSROOM PORTION:</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. CLINICAL PORTION:</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			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39-3	hrs	\$		\$	142,112	\$		\$	142,112	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				15,998				15,998	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				268,646				268,646	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					34,570			34,570	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): Except. Care	39-1, 39-3, if any										12
13	Other (specify): See Pg 16A						(78,615)	69,087			(9,528)	13
14	TOTAL			\$		\$	348,141	\$	103,657	\$	451,797	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.

XIV. Special Services (Direct Cost)

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

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	\$0.00	\$142,111.17
2.	ST	39-3	To Col 5	0.00	15,997.96
3.					
4.	PT	39-3	To Col 5	0.00	268,645.75
5.					
6.					
7.					
8.	Pharmacy Supplies per GL Manual Input from Related Party- Forum Drugs			0.00	41,887.74 (7,318.00)
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	0.00	34,569.74
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		(78,615.00)
Other		0.00	111,903.09
Manual Input: Related Party - Prism			(37,197.00)
Manual Input: Related Party FECII - I.V.			(4,889.00)
Manual Input: Related Party FECII - Wound Care			(1,702.00)
			972.13

13. Col 6: Supplies Total	To Col 6	0.00	69,087.22

13. Total Line 13, Column 8		0.00	(9,527.78)

14. Total		0.00	451,796.84
			=====

Facility Name & ID Number Heather Health Care Center# 0023945Report Period Beginning: 01/01/2013Ending: 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	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>81,500</u>)	<u>1,003,009</u>	<u>1,003,009</u>	3
4	Supply Inventory (priced at)	<u>3,402</u>	<u>3,402</u>	4
5	Short-Term Investments			5
6	Prepaid Insurance		<u>4,701</u>	6
7	Other Prepaid Expenses	<u>12,532</u>	<u>12,532</u>	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ <u>1,018,943</u>	\$ <u>1,023,644</u>	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		<u>197,659</u>	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	<u>1,317,990</u>	<u>1,317,990</u>	15
16	Equipment, at Historical Cost	<u>902,761</u>	<u>902,761</u>	16
17	Accumulated Depreciation (book methods)	<u>(1,647,080)</u>	<u>(1,647,080)</u>	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 (spec <u>RR, CIP, S/H loan</u>)			22
23	Other(specify): <u>Due from Affiliate,</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ <u>573,671</u>	\$ <u>771,330</u>	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ <u>1,592,614</u>	\$ <u>1,794,974</u>	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ <u>501,345</u>	\$ <u>501,345</u>	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	<u>37,116</u>	<u>37,116</u>	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	<u>338,222</u>	<u>338,222</u>	30
31	Accrued Taxes Payable (excluding real estate taxes)	<u>13,743</u>	<u>13,743</u>	31
32	Accrued Real Estate Taxes(Sch.IX-B)		<u>327,600</u>	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/Ins,d/t PA,SaleTx,etc.</u>	<u>141,790</u>	<u>141,790</u>	36
37	<u>Due to Affiliates</u>	<u>668,636</u>	<u>61,609</u>	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ <u>1,700,852</u>	\$ <u>1,421,425</u>	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	<u>12,780,972</u>	<u>12,780,972</u>	43
44	<u>Sharehold.loan, other</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ <u>12,780,972</u>	\$ <u>12,780,972</u>	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ <u>14,481,824</u>	\$ <u>14,202,397</u>	46
47	TOTAL EQUITY (page 18, line 24)	\$ <u>(12,889,210)</u>	\$ <u>(12,407,423)</u>	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ <u>1,592,614</u>	\$ <u>1,794,974</u>	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (12,351,439)	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded		3
4	after prior year report submitted:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (12,351,439)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(537,772)	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)	\$ (537,772)	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)	\$ (12,889,210)	24 *

* This must agree with page 17, line 47.

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

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

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 6,265,017	1	
2	Discounts and Allowances for all Levels	()	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,265,017	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	105,139	6	
7	Oxygen	9,434	7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 114,572	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		17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory		19	
20	Radiology and X-Ray		20	
21	Other Medical Services	80	21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 80	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***	2,256	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,256	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	<u>See Page 19A</u>	4,652	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 4,652	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,386,578	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,374,800	31	
32	Health Care	2,358,328	32	
33	General Administration	1,646,453	33	
B. Capital Expense				
34	Ownership	611,135	34	
C. Ancillary Expense				
35	Special Cost Centers	580,546	35	
36	Provider Participation Fee	353,087	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,924,349	40	
41	Income before Income Taxes (line 30 minus line 40)**	(537,772)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (537,772)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,380,631	44
45	Private Pay - Net Inpatient Revenue	72,918	45
46	Medicare - Net Inpatient Revenue	825,784	46
47	Other-(specify) <u>Hospice/Insurance</u>	219,744	47
48	Other-(specify) <u>Veterans/Sales Allow.</u>	(234,061)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,265,017	49

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

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

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Miscellaneous Income- Medical Records	2,339.00
Miscellaneous Income - Refund from State of Illinois for late license fee pa	2,312.99

Line 28 Total: 4,652

Ending: 12/31/2013

Facility Name & ID Number Heather Health Care Center

0023945

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	2**	3	4	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,120	\$ 90,626	\$ 42.75	1
2	Assistant Director of Nursing	1,400	47,861	33.75	2
3	Registered Nurses	9,907	306,228	29.06	3
4	Licensed Practical Nurses	26,238	720,662	25.26	4
5	CNAs & Orderlies	48,937	579,990	10.81	5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides				8
9	Activity Director	2,080	37,880	18.21	9
10	Activity Assistants	8,535	91,249	9.87	10
11	Social Service Workers				11
12	Dietician				12
13	Food Service Supervisor	2,080	37,627	18.09	13
14	Head Cook				14
15	Cook Helpers/Assistants	16,582	212,455	11.36	15
16	Dishwashers				16
17	Maintenance Workers	2,080	68,502	32.93	17
18	Housekeepers	17,392	224,901	11.77	18
19	Laundry	5,090	65,815	11.17	19
20	Administrator	2,080	81,285	39.08	20
21	Assistant Administrator				21
22	Other Administrative	3,944	77,714	18.83	22
23	Office Manager	2,080	28,877	13.88	23
24	Clerical	2,198	20,642	8.99	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	75,510	36.30	29
30	Habilitation Aides (DD Homes)				30
31	Medical Records				31
32	Other Health C: <u>Beh Counselors</u>	11,328	226,977	19.26	32
33	Other(specify)				33
34	TOTAL (lines 1 - 33)	166,151	\$ 2,994,801 *	\$ 16.65	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 \$ 22,800	1-3	35
36	Medical Director	Monthly 28,500	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 1,152	11-3	44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	\$ 56,604		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	46 \$ 1,361	3-3	50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	46 \$ 1,361		53

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

0023945

Report Period Beginning: **01/01/2013**

Ending: **12/31/2013**

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount			
Valarie Kay	Administrator	0	\$ 81,285	Workers' Compensation Insurance	\$ 127,984	IDPH License Fee	\$			
		0		Unemployment Compensation Insurance	33,218	Advertising: Employee Recruitment	137			
		0		FICA Taxes	221,826	Health Care Worker Background Check				
		0		Employee Health Insurance	46,291	(Indicate # of checks performed <u>108</u>)	1,080			
		0		Employee Meals	32,375	Patient Background Checks	80 1,416			
		0		Illinois Municipal Retirement Fund (IMRF)*		Ill Health Care Association	3,391			
		0		Union,Health, Welfare	72,660	Surety Bonds	788			
				Dental & Life Insurance	1,578	Collaborative Healthcare/Health Care Council	4,179			
				Pension	7,938	Corporate Annual Report/Secretary of State	309			
				Misc Payroll Costs/401K Match	3,408	Related party- AMS	2,397			
				Employee Drug Test/Vaccinations	2,675	Less: Public Relations Expense	()			
				Employee Relations/Employee Dishonesty	9,193	Non-allowable advertising	()			
						Yellow page advertising	()			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$ 81,285	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 13,697		
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)						
Description			Amount							
			\$							
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)										
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount		
Alden Management Services, Inc.	Consulting Fees		\$ 312,697			\$	Out-of-State Travel	\$		
BDO Seidman/Virchow Krause	Accounting Fees		7,543							
Ava Daley/KPMG	Accounting Fees		333							
MIDCAP	Accounting Fees		2,748				In-State Travel			
Plante Moran/Linda Roberts	Medicare Compliance/Food Serv		3,499							
CICENT First Adv Corp	Tax Consultants		5,056							
Clerk of the CC/Recorder/Sheriff	Legal Fees:Collections		1,666				Related party- AMS	728		
Leonard Smith/Ariana Fisch/Markle	Legal Fees:Collections		977				Seminar Expense			
Clerk of the Circuit Court	Legal Fees:Non-Collections		1,017							
							Illinois Council Sem	255		
AMS (Eliminated)	Allocated Legal Fees		43,992				Entertainment Expense	()		
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			\$	TOTAL (agree to Sch. V, line 24, col. 8)		\$ 983

* Attach copy of IMRF notifications

**See instructions.

Heather Health Care Center
Legal Fee Support
2013

Legal Fees Reported on Pg 21, Section C:	\$	48,351.74
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(48,186.74)
Less: Non-allowable legal fees, if any, deducted on Pg 5A (AMS Allocated Legal Fees)		
Allowable Legal Fees	\$	<u>165.00</u>

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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Heather Health Care Center

0023945

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. ILLHCA \$3,390.80, Health Care Council \$3,979
- (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. \$ 19,611 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. n/a
- (9) Are you presently operating under a sublease agreement? _____ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 353,087
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. \$ 32,375 Has any meal income been offset against related costs? _____ 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? N/A
Attach invoices and a summary of services for all architect and appraisal fees.