



Facility Name & ID Number Heather Health Care Center

# 0023945 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	6,782	322	1,167	8,271	8
9	SNF/PED					9
10	ICF	34,445	39	781	35,265	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	41,227	361	1,948	43,536	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.95%

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 1,056

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: 12/31/15 Fiscal Year: 12/31/15

\* 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
	<b>A. General Services</b>										
1	Dietary	237,673	34,696	26,940	299,309	1,381	300,690	(6,656)	294,034		1
2	Food Purchase		360,050		360,050	(32,438)	327,612	(24,381)	303,231		2
3	Housekeeping	192,725	39,473		232,198	1,238	233,436	8,446	241,882		3
4	Laundry	71,689	12,691		84,380	325	84,705		84,705		4
5	Heat and Other Utilities			137,973	137,973		137,973	544	138,517		5
6	Maintenance	59,677		149,182	208,859	167	209,026	41,900	250,926		6
7	Other (specify):* related party/security			192	192		192	7,558	7,750		7
8	<b>TOTAL General Services</b>	561,764	446,910	314,287	1,322,961	(29,327)	1,293,634	27,411	1,321,045		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	1,877,490	106,967	8,578	1,993,035	9,392	2,002,427	52,123	2,054,550		10
10a	Therapy		3,327	89,657	92,984		92,984		92,984		10a
11	Activities	324,988	15,075	2,644	342,707	37	342,744		342,744		11
12	Social Services										12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							7,590	7,590		15
16	<b>TOTAL Health Care and Programs</b>	2,202,478	125,369	118,879	2,446,726	9,429	2,456,155	59,713	2,515,868		16
	<b>C. General Administration</b>										
17	Administrative	111,586			111,586		111,586	135,305	246,891		17
18	Directors Fees										18
19	Professional Services			402,479	402,479		402,479	(345,009)	57,470		19
20	Dues, Fees, Subscriptions & Promotions			68,162	68,162		68,162	(43,257)	24,905		20
21	Clerical & General Office Expenses	87,605	15,973	105,315	208,893	591	209,484	243,260	452,744		21
22	Employee Benefits & Payroll Taxes			550,823	550,823	18,711	569,534	(2,846)	566,688		22
23	Inservice Training & Education										23
24	Travel and Seminar			818	818		818	1,121	1,939		24
25	Other Admin. Staff Transportation			3,199	3,199		3,199	13,057	16,256		25
26	Insurance-Prop.Liab.Malpractice			217,027	217,027		217,027	5,295	222,322		26
27	Other (specify):* related party			114,032	114,032		114,032	(55,796)	58,236		27
28	<b>TOTAL General Administration</b>	199,191	15,973	1,461,855	1,677,019	19,302	1,696,321	(48,870)	1,647,451		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,963,433	588,252	1,895,021	5,446,706	(596)	5,446,110	38,254	5,484,364		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 &amp; ID Number

Heather Health Care Center

#0023945

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

## 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	
	<b>D. Ownership</b>											
30	Depreciation			106,262	106,262		106,262	(13,776)	92,486			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			74,114	74,114		74,114	5,934	80,048			32
33	Real Estate Taxes			388,210	388,210	(388,210)		393,554	393,554			33
34	Rent-Facility & Grounds			5,055	5,055	388,210	393,265	(393,265)				34
35	Rent-Equipment & Vehicles			12,829	12,829		12,829	43,506	56,335			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			586,470	586,470		586,470	35,953	622,423			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		223,434	265,235	488,669	596	489,265	(59,246)	430,019			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			353,415	353,415		353,415		353,415			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		223,434	618,650	842,084	596	842,680	(59,246)	783,434			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,963,433	811,686	3,100,141	6,875,260		6,875,260	14,961	6,890,221			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  
 Period Beginning: 01/01/2015  
 Period Ending: 12/31/2015

IDPH License No. 0023945

Page 4A

Reclassifications - Pages 3 & 4

From Line	To Line	Amount	Description
2		\$ (32,438.00)	Employee Meals
	22	\$ 32,438.00	Employee Meals
22		\$ (13,727.00)	Uniform Reclass
	1	\$ 1,381.00	Uniform Reclass
	3	\$ 1,238.00	Uniform Reclass
	4	\$ 325.00	Uniform Reclass
	6	\$ 167.00	Uniform Reclass
	10	\$ 9,988.00	Uniform Reclass
	11	\$ 37.00	Uniform Reclass
	21	\$ 591.00	Uniform Reclass
10		\$ (596.49)	Oxygen Cost Reclass
	39	\$ 596.49	Oxygen Cost Reclass
33		-388208	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	388208	Rent - Real Estate Tax on associated landowner (Pg 6)



Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

**VI. ADJUSTMENT DETAIL**

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

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

		1	2	3	
	<b>NON-ALLOWABLE EXPENSES</b>	<b>Amount</b>	<b>Refer- ence</b>	<b>BHF USE ONLY</b>	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(3,468)	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	(924)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(254)	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	(21,526)	21		17
18	Fines and Penalties	(175)	32		18
19	Entertainment	(274)	20		19
20	Contributions	(3,564)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,310)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(114,032)	27		24
25	Fund Raising, Advertising and Promotional	(18,554)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (165,081)		\$	30

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

		1	2	
		<b>Amount</b>	<b>Reference</b>	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	246,518		34
35	Other- Attach Schedule	(66,476)		35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 180,042		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ 14,961		37

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

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

		1	2	3	4	
		<b>Yes</b>	<b>No</b>	<b>Amount</b>	<b>Reference</b>	
38	Medically Necessary Transport.		x	\$		38
39			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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

<b>BHF USE ONLY</b>					
48		49		50	51
					52

## Heather Health Care Center

ID# 0023945

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (4,589)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(12,825)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	8,852	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	16,815	6	4
5				5
6	Elim ABC Deprec Exp from Pg 12 series -			6
7	Adj for ABC Related Party Profit - Pg 13			7
8				8
9				9
10	Late Fees on utilities	(2,776)	5	10
11				11
12	Intercompany interest is not allowed (gl 7031)	(70,988)	32	12
13				13
14	A/P Adjustments (vendor discounts)	2	10	14
15	Miscellaneous Income - Medical Records	(401)	10	15
16	Miscellaneous Income - Jury Duty			16
17	Collection Fees (gl6965)			17
18				18
19	AMS Depreciation Adj	(241)	30	19
20	Depreciation Adj	(325)	30	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(66,476)	49

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heather Health Care Center# 0023945

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

## 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	2,539	(9,195)	0	0	0	0	0	0	0	(6,656)	1
2	Food Purchase	(254)	0	0	(24,127)	0	0	0	0	0	0	0	(24,381)	2
3	Housekeeping	0	0	8,446	0	0	0	0	0	0	0	0	8,446	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,776)	0	3,320	0	0	0	0	0	0	0	0	544	5
6	Maintenance	22,199	0	19,877	0	0	0	(176)	0	0	0	0	41,900	6
7	Other (specify):*	0	0	7,558	0	0	0	0	0	0	0	0	7,558	7
8	<b>TOTAL General Services</b>	<b>19,169</b>	<b>0</b>	<b>41,740</b>	<b>(33,322)</b>	<b>0</b>	<b>0</b>	<b>(176)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,411</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(399)	0	47,845	5,347	(671)	0	0	0	0	0	0	52,123	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	7,590	0	0	0	0	0	0	0	0	7,590	15
16	<b>TOTAL Health Care and Programs</b>	<b>(399)</b>	<b>0</b>	<b>55,435</b>	<b>5,347</b>	<b>(671)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,713</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	135,305	0	0	0	0	0	0	0	0	135,305	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(2,310)	0	(342,699)	0	0	0	0	0	0	0	0	(345,009)	19
20	Fees, Subscriptions & Promotions	(22,392)	0	(20,865)	0	0	0	0	0	0	0	0	(43,257)	20
21	Clerical & General Office Expenses	(21,526)	0	264,786	0	0	0	0	0	0	0	0	243,260	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(2,846)	0	0	0	0	0	0	(2,846)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,121	0	0	0	0	0	0	0	0	1,121	24
25	Other Admin. Staff Transportation	0	0	13,057	0	0	0	0	0	0	0	0	13,057	25
26	Insurance-Prop.Liab.Malpractice	0	5,055	240	0	0	0	0	0	0	0	0	5,295	26
27	Other (specify):*	(114,032)	0	58,236	0	0	0	0	0	0	0	0	(55,796)	27
28	<b>TOTAL General Administration</b>	<b>(160,260)</b>	<b>5,055</b>	<b>109,181</b>	<b>0</b>	<b>(2,846)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(48,870)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(141,490)</b>	<b>5,055</b>	<b>206,356</b>	<b>(27,975)</b>	<b>(3,516)</b>	<b>0</b>	<b>(176)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,254</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heather Health Care Center# 0023945

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>D. Ownership</b>													
30	Depreciation	(17,980)	0	4,204	0	0	0	0	0	0	0	0	(13,776)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(72,087)	0	78,021	0	0	0	0	0	0	0	0	5,934	32
33	Real Estate Taxes	0	388,210	5,344	0	0	0	0	0	0	0	0	393,554	33
34	Rent-Facility & Grounds	0	(393,265)	0	0	0	0	0	0	0	0	0	(393,265)	34
35	Rent-Equipment & Vehicles	0	0	43,506	0	0	0	0	0	0	0	0	43,506	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(90,067)</b>	<b>(5,055)</b>	<b>131,075</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,953</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(32,626)	(1,190)	(25,430)	0	0	0	0	0	(59,246)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(32,626)</b>	<b>(1,190)</b>	<b>(25,430)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(59,246)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(231,557)	0	337,431	(60,601)	(4,706)	(25,430)	(176)	0	0	0	0	14,961	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 PG 6-Supp		See PG 6-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	\$ 393,265	Heather Health Care Center II, LLC	0.00%	\$	\$ (393,265)	1
2	V	33 Real Estate Tax Expense		Heather Health Care Center II, LLC		388,210	388,210	2
3	V	26 Property & Liability Insurance		Heather Health Care Center II, LLC		5,055	5,055	3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$ 393,265			\$ 393,265	\$ *	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%	\$ 3,320	\$	3,320	15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		1,121		1,121	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		13,057		13,057	17
18	V	26 Insurance		Alden Management Services, Inc.		240		240	18
19	V	20 Dues/Subscriptions	24,816	Alden Management Services, Inc.		3,951		(20,865)	19
20	V	30 Depreciation		Alden Management Services, Inc.		4,204		4,204	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		5,344		5,344	21
22	V	35 Rent-Equip/Vehicles		Alden Management Services, Inc.		43,506		43,506	22
23	V	32 Interest		Alden Management Services, Inc.		78,021		78,021	23
24	V	1 Dietary Aide Coordinator Salary		Alden Management Services, Inc.		2,539		2,539	24
25	V	3 Housekeeping Coordinaoor Salary		Alden Management Services, Inc.		8,446		8,446	25
26	V	7 Employee Benef %- Gen'l Servs		Alden Management Services, Inc.		7,558		7,558	26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		47,845		47,845	27
28	V	15 Employee Benef %-Health Care		Alden Management Services, Inc.		7,590		7,590	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		135,305		135,305	29
30	V	27 Employee Benef %-Administrative		Alden Management Services, Inc.		58,236		58,236	30
31	V	19 Professional Fees	386,834	Alden Management Services, Inc.		44,135		(342,699)	31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		264,786		264,786	32
33	V	6 Repairs & Maintenance	22,214	Alden Management Services, Inc.		42,091		19,877	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 433,864			\$ 771,295	\$ *	337,431	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary consultant	\$ 26,400	Prism Health Care Services, Inc.	0.00%	\$ 144	\$ (26,256)
16	V	1 Dietary salary		Prism Health Care Services, Inc.		13,230	13,230
17	V	2 Tube feeding	52,831	Prism Health Care Services, Inc.		16,550	(36,280)
18	V	10 Equipment rental	6,660			8,809	2,149
19	V	39 Ancillary supplies	102,631	Prism Health Care Services, Inc.		44,862	(57,769)
20	V	1 Gen'l & admin & benefits		Prism Health Care Services, Inc.		3,831	3,831
21	V	2 Gen'l & admin & benefits		Prism Health Care Services, Inc.		12,153	12,153
22	V	10 Gen'l & admin & benefits		Prism Health Care Services, Inc.		3,198	3,198
23	V	39 Gen'l & admin & benefits		Prism Health Care Services, Inc.		25,143	25,143
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		\$ 188,522			\$ 127,922	\$ * (60,601)

\* 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 drugs	\$ 59,797	Forum Extended Care Services II, Inc.	0.00%	\$ 57,713	\$ (2,084)
16	V	39 IV	29,006			27,995	(1,011)
17	V	39 wound care	24,154			23,312	(842)
18	V	10 house stock	15,089			14,563	(526)
19	V	10 pharmacy consultant	4,152			4,007	(145)
20	V	22 vaccinations	2,846				(2,846)
21	V	39 vaccinations				2,746	2,746
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		\$ 135,043			\$ 130,337	\$ * (4,706)

\* 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	\$ 333,541	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 308,111	\$ (25,430)
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		\$ 333,541			\$ 308,111	\$ * (25,430)

\* 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	\$ 14,791	Alden Bennett Construction Company, Inc.	0.00%	\$ 14,615	\$ (176)
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	<b>Total</b>		\$ 14,791			\$ 14,615	\$ * (176)

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

Facility Name &amp; ID Number

Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

## 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 C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Ca	Chicago	Forum Extended Care	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Se	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and F	McHenry	Alden Gardens of Bloo	Bloomingtondale	Supportive Living F	6
7			Alden - Wentworth Rehabilitation and Health C	Chicago	Alden Garden Courts	DesPlaines	Assisted Living/Alz	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Water	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health	Bloomingtondale	Alden Gardens of Wat	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomingtondale	Prism Health Care Ser	Schaumburg	Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health	Orland Park	Community Physical T	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Ca	Chicago	Alden Bennett Constr	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipme	Fort Atkinson, WI	Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health	Cicero	Alden Design Group, I	Chicago	Design & Engineeri	14
15			Alden Trails, Inc.	Bloomingtondale	Achieve Recovery and	Elmhurst	Rehab-substance ab	15
16			Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates	Family Solutions for S	Addison	Private duty care	16
17			Alden - North Shore Rehabilitation and Health C	Skokie	Family Home Health S	Addison	Home health & hosj	17
18			Alden - Des Plaines Rehabilitation and Health C	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								30

Facility Name & ID Number Heather Health Care Center # 0023945 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

## 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 A.	President	CEO	100.00	178,565	1.392	3.48	Salary	\$ 6,435	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	96,521	1.392	3.48	Salary	3,479	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	96,521	1.392	3.48	Salary	3,479	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	105,351	1.392	3.48	Salary	3,797	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	60,341	1.392	3.48	Salary	2,175	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	\$ 19,364		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:

01/01/2015

Ending: 2/31/2015

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	1,251,552	34	\$ 95,438	\$ 43,536	\$ 3,320	1
2	24	Trav & Seminar	Patient Days	1,251,552	34	32,213	43,536	1,121	2
3	25	Other Admin Travel	Patient Days	1,251,552	34	375,370	43,536	13,057	3
4	26	Insurance	Patient Days	1,251,552	34	6,897	43,536	240	4
5	20	Dues & Subscriptions	Patient Days	1,251,552	34	113,573	43,536	3,951	5
6	30	Depreciation	No of Providers/usage	34	34	156,306	1	4,204	6
7	33	Real Estate Tax	Patient Days/usage	1,251,552	34	176,959	43,536	5,344	7
8	35	Rent-Equip & Vehicle	Patient Days	1,251,552	34	1,250,701	43,536	43,506	8
9	32	Interest	Patient Days/usage	1,251,552	34	2,158,573	43,536	78,021	9
10	1	Dietary Salary	Patient Days	1,251,552	34	72,994	72,994	2,539	10
11	3	Housekeeping Salary	Patient Days	1,251,552	34	242,795	242,795	8,446	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,251,552	34	217,281	43,536	7,558	12
13	10	Nurs & Med Records Salary	Patient Days	1,251,552	34	1,562,220	1,562,220	47,845	13
14	15	Employee Benefits -Health Care	Patient Days	1,251,552	34	218,198	43,536	7,590	14
15	17	Administrative Salary	Patient Days/usage	1,251,552	34	4,332,153	4,332,153	135,305	15
16	27	Employee Benefits - Admin	Patient Days	1,251,552	34	1,674,148	43,536	58,236	16
17	19	Professional fees	Patient Days	1,251,552	34	1,213,223	909,774	44,135	17
18	21	Gen'I & Admin	Patient Days	1,251,552	34	7,611,926	6,744,406	264,786	18
19	6	Repair & Maint.	Patient Days	1,251,552	34	1,835,211	1,239,870	42,091	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 23,346,179	\$ 15,104,212	\$ 771,295	25

Facility Name & ID Number

Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

**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			
	<b>A. Directly Facility Related</b>																
	<b>Long-Term</b>																
1							\$	\$			\$	1					
2												2					
3												3					
4	Insurance Interest (GL07053)		x	Medical Malpractice							2,951	4					
5												5					
	<b>Working Capital</b>																
6	Related party-AMS		x	Working Capital							78,021	6					
7												7					
8												8					
9	<b>TOTAL Facility Related</b>						\$	\$			\$	80,972	9				
	<b>B. Non-Facility Related*</b>																
10	Int Income (GL#4975)										(924)	10					
11												11					
12												12					
13												13					
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$	(924)	14				
15	<b>TOTALS (line 9+line14)</b>						\$	\$			\$	80,048	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ \_\_\_\_\_ Line # 36

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>																				
1.	Real Estate Tax accrual used on 2014 report.			\$	340,000	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.)			\$	358,710	2																
3.	Under or (over) accrual (line 2 minus line 1).			\$	18,710	3																
4.	Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	369,500	4																
5.	Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$		5																
6.	Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		6																
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	388,210	7																
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax		\$	5,344																	
		Total Real Estate Tax Expense, Sch V, Line 33		\$	393,554																	
Real Estate Tax Bill for Calendar Year:		2010	228,642	8	<b>FOR BHF USE ONLY</b> <table border="1" style="width: 100%;"> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2014</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION</td> <td style="text-align: right;">\$</td> <td style="text-align: center;">16</td> </tr> </table>		13	FROM R. E. TAX STATEMENT FOR 2014	\$	13	14	PLUS APPEAL COST FROM LINE 5	\$	14	15	LESS REFUND FROM LINE 6	\$	15	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
13	FROM R. E. TAX STATEMENT FOR 2014	\$	13																			
14	PLUS APPEAL COST FROM LINE 5	\$	14																			
15	LESS REFUND FROM LINE 6	\$	15																			
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16																			
		2011	290,319	9																		
		2012	318,044	10																		
		2013	330,090	11																		
		2014	358,710	12																		
The current year accrual is based on an estimated 3% increase of the prior year tax																						

**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.**

## 2014 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 2014 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 2014.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>153,627.00</u>	\$ <u>5,344.00</u>
2. <u>29-18-410-063-0000</u>	<u>Nursing facility</u>	\$ <u>355,692.16</u>	\$ <u>355,692.16</u>
3. <u>29-18-410-054-0000</u>	<u>Nursing facility</u>	\$ <u>3,017.61</u>	\$ <u>3,017.61</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>512,336.77</u></u>	\$ <u><u>364,053.77</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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

**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					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
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		3-20			44,195	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		3,075	27
28		WINDOW REPAIR	1996		6,466	323	20	323		6,332	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		2,589	31
32		INSTALL ASPHALT	1996		16,215		10			16,215	32
33											33
34		INSTALL DOOR FRAME	1997		2,517		10			2,517	34
35		INSTALL VENT PIPE FOR DRYER	1997		6,180		5			6,180	35
36		INSTALL TILE	1997		1,706		5			1,706	36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

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**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		5,068	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		15			28,760	44
45	WHIRLPOOL TURBINE	1998	1,599		5			1,599	45
46	REPLACE EXHAUST FAN	1998	1,950		15			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			1,764	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		3,396	51
52	WRAP CHILLER PIPES	1998	2,682	134	20	134		2,302	52
53	REPLACE PUMP MOTOR	1998	4,425		15			4,425	53
54	PAINT	1998	7,845		20			7,845	54
55	CLIMATE SERICE (CLEANED BOILER, VALVE)	1999	1,374	69	20	69		1,168	55
56	CLIMATE SERVICE (REPLACE MISING VALVE	1999	3,317		15			3,317	56
57	CLIMATE SERVICE (INSTALLL HOT WATER HEATER)	1999	7,391		15			7,391	57
58	CLIMATE SERVICE (INSTALL ROOF TOP REPLACEMENT)	1999	9,935		10			9,935	58
59	CLIMATE SERVICE (REPAIR HEATING UNIT)	1999	1,643		15			1,643	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	\$ 1,297		\$ 1,297	\$	\$ 600,945	70

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 604,381	\$ 1,297		\$ 1,297	\$ (0)	\$ 600,945	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		15			4,565	4
5	WIGDAHL ELECTRIC (RECEPTACLES INSTALLED)	1999	5,457	273	20	273		4,229	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		15			2,540	10
11	CLIMATE SERVICE, INC.-BOILER	1999	8,437	422	20	422		6,363	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			3,244	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		20			1,313	22
23	CLIMATE SERVICES-BOILER ROOM	2000	4,422	221	20	221		3,298	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		3,222	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		4,027	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 743,981	\$ 2,755		\$ 2,755	\$ (0)	\$ 733,597	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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 743,981	\$ 2,755		\$ 2,755	\$ (0)	\$ 733,597	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		637	6
7	Replace RPZ Valve main Boiler Room	2002	545	36	15	36		503	7
8	Replace RPZ Valves 1 small Boiler Room	2002	1,865	124	15	124	0	1,720	8
9	Replace 3 outside valves	2002	1,165	78	15	78		1,042	9
10	ABC - Replace doors	2002	4,103		10			4,103	10
11	Security Services - Keypad entry system	2002	1,575	105	15	105		1,374	11
12	Security Services - Door Alarm System	2002	2,035	136	15	136		1,775	12
13	CAPPS Replace Drain Line	2002	2,965	148	20	148		2,051	13
14	GT Mechanical - replace chiller condensor motor	2002	2,876	192	15	192		2,572	14
15	GT Mechanical - Replace Bearing assem. Big Boiler	2002	1,357	90	15	90		1,259	15
16	GT Mechanical - Hot water circ pump lg. Boiler room	2002	698	47	15	47		651	16
17	CSI - Replace valves, steamer & timer on ovens	2002	1,761	117	15	117		1,643	17
18	Healthcare Products - Repair wheelchairs	2002	2,282		3			2,282	18
19	CAPPS - Repair Sprinkler System	2002	1,165	78	15	78		1,042	19
20	GT Mechanical - Repair Heater	2002	1,658	111	15	111		1,465	20
21	A&B Custom Cabel install 21 cable outlets	2003	1,731		10			1,731	21
22	ABC - New floor in PT Room	2003	3,896		10			3,896	22
23	A&B Custom Cabel install 27 cable outlets	2003	2,318		10			2,318	23
24	A&B Custom Cabel install 97 cable outlets	2003	6,969		10			6,969	24
25	Security Service - Door alarm service	2003	2,284	152	15	152		1,903	25
26	Capps - Repair 1st floor drains	2003	1,553		10			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		3,150	29
30	New Horizons Comm - Repair Phone system	2003	1,908		5			1,908	30
31	Capps - New Laundry Tub 1of2	2003	1,800		10			1,800	31
32	Capps - New Laundry Tub 2of2	2003	2,214		10			2,214	32
33	New Horizons Comm - Repair Phone system	2003	2,897		5			2,897	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 816,434	\$ 4,466		\$ 4,466	\$ (0)	\$ 801,968	34

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

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# 0023945

Report Period Beginning:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 816,434	\$ 4,466		\$ 4,466	\$ (0)	\$ 801,968	1
2	Forum Prof Ctr: Remodeling	1979	15,638		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	30,456		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	961		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,532		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,445		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,215		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,919	15	10	15		1,915	8
9	Forum Prof Ctr: Remodel/electrical	2001	747	14	7	14		734	9
10	Forum Prof Ctr: bathroom remodel	2002	661		5			661	10
11	Forum Prof Ctr: remodel suites/etc.	2003	850		9			850	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,616	79	7	79		2,555	12
13	Forum Prof Ctr: Suite renovation	2005	528	(13)	10	(13)		587	13
14	Forum Prof Ctr: Superior installations, etc.	2006	126		4			126	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	508	48	7	48		508	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	436	50	7	50		398	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	887	85	10	85		445	17
18	Forum Prof Ctr: Building Renovations	2010	1,511	267	5	267		1,276	18
19	Forum Prof Ctr: Building Renovations	2011	6,625	656	10	656		2,163	19
20	Forum Prof Ctr: Building Renovations	2012	288	39	15	39		117	20
21	Forum Prof Ctr: Building Renovations	2013	432	26	7	26		51	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	440	12		12		12	22
23	Alden Mgt Servs: Remodel suites	1993	6,963		10			6,963	23
24	Alden Mgt Servs: Remodel suites	2002	290	4	13	4		286	24
25	Alden Mgt Servs: Remodel suites	2003	6,295	12	11	12		6,295	25
26	Alden Mgt Servs: Motor Controller PC Board	2014	86	10		10		10	26
27									27
28	Adjust for ABC Related Party Profit	2008	(73)	(10)		(10)		(42)	28
29	Adjust for ABC Related Party Profit	2009	(86)	(12)		(12)		(32)	29
30	Adjust for ABC Related Party Profit	2011	(168)	(24)		(24)		(57)	30
31	Adjust for ABC Related Party Profit	2012	5,558	794		794		1,588	31
32	Adjust for ABC Related Party Profit	2013	177	12		12		24	32
33	Adjust for ABC Related Party Profit	2014	(47)	(1)		(1)		(1)	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 912,251	\$ 6,529		\$ 6,529	\$ (0)	\$ 885,482	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12D, Carried Forward</b>		\$ 912,251	\$ 6,529		\$ 6,529	\$ (0)	\$ 885,482	1
2	ABC - Repair Roof	2003	10,191		10			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		10			1,760	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		10			7,090	9
10	ABC - WATER HEATER	2004	8,891		10			8,891	10
11	Top Notch - Door & Frame w/Hardware	2005	3,595	180	10	180		3,595	11
12	ABC - Bathroom Repairs	2005	4,307		10			4,307	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	178	10	178		10,661	15
16	GT Mechanical - Repair Boiler	2005	4,334	108	10	108		4,334	16
17	CAPPS - New RPZ	2005	1,965	49	10	49		1,965	17
18	GT Mechanical - Bell and Gosset Bearing Assembly/GE Motor	2005	2,398	100	10	100		2,398	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	249	10	249		4,980	20
21	ABC - Bathroom Repairs	2005	14,900	993	10	993		14,900	21
22	Long Elevator - Repairs to electric eye	2005	1,509	75	20	75		773	22
23	ABC - New Outdoor Sign Install	2005	1,637	136	12	136		1,376	23
24	ABC - New Mental Institution Unit	2006	32,303	1,615	20	1,615		14,535	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		2,950	26
27	Roof Repairs	2006	3,060	306	10	306		2,856	27
28	GT MECH - Repair thermostat and replaced blower	2006	5,077	508	10	508		4,570	28
29	AMS-Generator Install remote Annunicator	2006	3,192	213	15	213		2,110	29
30	AC Compressor and Repair	2006	10,386	692	15	692		6,462	30
31	ABC - Fire ID plate and sprinkler system repairs	2006	10,563	704	15	704		6,396	31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,080,658	\$ 12,933		\$ 12,934	\$ (0)	\$ 1,025,216	34

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12E, Carried Forward</b>		\$ 1,080,658	\$ 12,933		\$ 12,934	\$ 0	\$ 1,025,216	1
2	New MI Unit	2007	9,497	950	10	950		8,233	2
3	Masonry	2007	43,549	2,903	15	2,903		23,709	3
4	Hot Water Storage	2007	5,984	598	10	598		5,336	4
5	Compressor Contractor	2007	7,052	470	15	470		4,192	5
6	Heating/Vent	2007	9,645	964	10	964		8,600	6
7	Cubicle Repair	2007	3,015	302	10	302		2,689	7
8	Lockset Replacement	2007	2,538	254	10	254		2,242	8
9	Roof Replacements	2007	3,556	356	10	356		3,112	9
10	Duct Work	2007	3,201	160	20	160		1,401	10
11	Fan Motor and Compressor	2007	3,696	370	10	370		3,173	11
12	New Paving	2007	14,960	1,091	8	1,091		14,960	12
13	New Carpet	2007	3,101		5			3,101	13
14	New Roof Installation	2007	4,956	496	10	496		4,171	14
15	Refrigeration Leak Repair	2007	5,864	586	10	586		4,935	15
16	Circulation Pump	2007	6,842	684	10	684		5,702	16
17	New Hot Water Heater	2007	8,605	861	10	861		7,027	17
18									18
19	ABC-Key Pad Replacements	2008	3,798		5			3,798	19
20	GT Mechanical-Dining Area	2008	3,933	393	10	393		3,081	20
21	Top Notch - Evaporator Assembly w/parts	2008	2,892	289	10	289		2,193	21
22	ABC - Repair south wing Roof	2008	6,404	640	10	640		4,803	22
23	Top Notch - Condensing Unit	2008	3,919	261	15	261		1,959	23
24	GT Mechanical - Dining Room Compressor Motor	2008	3,069	307	10	307		2,301	24
25	GT Mechanical - Motor & Bearing Assembly	2008	2,960	296	10	296		2,220	25
26	GT Mechanical - New Oil Pump	2008	2,802		5			2,802	26
27	ABC- New Plumbing Fixtures/35 New Windows	2008	2,630	132	20	132		942	27
28	ABC - New MI Unit	2009	36,050	2,403	15	2,403		17,024	28
29	ABC - New Security Fence	2009	6,519	435	15	435		2,825	29
30	J.D. & Sons - New Roofing Material - Partial	2009	5,000	500	10	500		3,208	30
31	J.D. & Sons - New Roofing Material	2009	15,000	1,500	10	1,500		9,625	31
32	Top Notch - New Booster	2009	5,406		5			5,406	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,317,101	\$ 31,134		\$ 31,134	\$ 0	\$ 1,189,986	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	<b>Totals from Page 12F, Carried Forward</b>		\$ 1,317,101	\$ 31,134		\$ 31,134	\$ (0)	\$ 1,189,986	1
2	Roof Flat and Mansard - ALDBEN	2010	8,187	819	10	819		4,298	2
3	Asphalt Parking Lot Sealcoat - ALDBEN	2010	5,556	694	8	694		3,646	3
4									4
5	Fan Condenser Sprinkler - GTMECH	2011	5,593	1,119	5	1,119		5,127	5
6	Dishwasher Repipe Disconnect - BELEC	2011	3,184	637	5	637		2,653	6
7									7
8	Fire Sprinkler Pump Conversion - ALDBEN	2012	39,531	1,581	25	1,581		6,193	8
9	Fire Sprinkler Pump Conversion - ALDBEN	2012	45,723	1,829	25	1,829		7,011	9
10	Fire Sprinkler Pump Conversion - ALDBEN	2012	4,763	191	25	191		714	10
11	Repair,new Motor,Inducer,Exchanger,Heat - GTMECH	2012	6,091	609	10	609		2,436	11
12	Repair Dishwasher - Reducer,Speed - TOPNOT	2012	3,516	703	5	703		2,754	12
13									13
14	Fire Protection System, Dry Pipe Sprinkler System - ALDBEN	2013	5,426	271	20	271		768	14
15	Fire Protection System, Dry Pipe Sprinkler System - ALDBEN	2013	4,807	240	20	240		600	15
16	Fire Protection, Power, Dry Sprinkler System - OAKFIR	2013	8,131	407	20	407		1,017	16
17	Asphalt Paving - ALDBEN	2013	2,943	368	8	368		859	17
18									18
19	Room, Built Electric Room - ALDBEN	2014	6,248	417	15	417		625	19
20	Fire Sprinklers - ALDBEN	2014	18,337	917	20	917		1,146	20
21	Elevator, Repair - KONINC	2014	15,248	3,050	5	3,050		4,321	21
22	Chiller Circuit Repair - GTMECH	2014	10,512	2,102	5	2,102		2,803	22
23									23
24	Roof Repairs - JDROOF	2015	15,000	375	10	375		375	24
25	Elevator Rpair - SUBELE	2015	6,819	227	5	227		227	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,532,714	\$ 47,691		\$ 47,690	\$ (0)	\$ 1,237,559	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:

01/01/2015

Ending:

12/31/2015

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	\$ 433,492	\$ 38,564	\$ 38,564	\$	varies	\$ 218,512	71
72	Current Year Purchases	46,279	3,280	3,280		varies	3,280	72
73	Fully Depreciated Assets	539,828	2,951	2,951		varies	539,828	73
74								74
75	TOTALS	\$ 1,019,599	\$ 44,795	\$ 44,795	\$		\$ 761,620	75

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

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	related party-AMS	various	1998-2004	4,026				3	4,026	77
78										78
79										79
80	TOTALS			\$ 4,026	\$	\$	\$		\$ 4,026	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)	\$ 2,743,839	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 92,486	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 92,486	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)	\$ 2,003,205	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: 01/01/2015

Ending: 12/31/2015

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: Related Party Cost is Eliminated

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 7/1/2015

Ending 6/30/2025

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

Fiscal Year Ending                      Annual Rent

12. 12/31/2016                      \$ varies

13. 12/31/2017                      \$ varies

14. 12/31/2018                      \$ 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: \$ 27,912 Description: <---copy machine gl 6861 & equip lease 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>13,429</u>	17
18					18
19	<u>Auto lease - gl 6890</u>	<u>various</u>	<u>0.00</u>		19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>13,429</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: 01/01/2015 Ending: 12/31/2015  
**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. <b>CLASSROOM PORTION:</b></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. <b>CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

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

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

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

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

	Service	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	\$		\$	122,986	\$		\$	122,986	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				14,443				14,443	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				124,048				124,048	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					60,459			60,459	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):	39-1, 39-3, if any						166			166	12
13	Other (specify):	See Pg 16A					(25,430)	133,347			107,917	13
14	<b>TOTAL</b>			\$		\$	236,047	\$	193,972	\$	430,019	14

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

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

XIV. Special Services (Direct Cost)

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	122,986.00	
2.	ST	39-3	To Col 5	14,443.00	
3.					
4.	PT	39-3	To Col 5	124,048.00	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			59,797.38	
	Manual Input from Related Party- Forum Drugs & Vaccinations			662.00	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	60,459.38	<u>321,936.38</u>
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3	-	0.00
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6	166.00	0.00
	Total Exceptional Care (Line 12, Col 8)			166.00	<u>166.00</u>
13.	Other:	See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT		To Col 5		(25,430.00) From Page 6D

Other		167,230.00	
Manual Input: Related Party - Prism		(32,626.00)	From Page 6B
Manual Input: Related Party FECII - I.V.		(1,011.00)	From Page 6C
Manual Input: Related Party FECII - Wound Care		(842.00)	From Page 6C
Oxygen, from reclass worksheet (Pg 4A)		596.00	
13. Col 6: Supplies Total	To Col 6	133,347.00	133,347.00
13. Total Line 13, Column 8		167,230.21	107,917.00
14. Total			430,019.38

Facility Name & ID Number Heather Health Care Center# 0023945Report Period Beginning: 01/01/2015

Ending:

12/31/2015

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>85,000</u> )	882,173	882,173	3
4	Supply Inventory (priced at )	3,402	3,402	4
5	Short-Term Investments			5
6	Prepaid Insurance		3,963	6
7	Other Prepaid Expenses	13,000	13,000	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	119	119	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 898,694	\$ 902,657	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		197,659	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,399,007	1,399,007	15
16	Equipment, at Historical Cost	1,070,879	1,070,879	16
17	Accumulated Depreciation (book methods)	(1,855,231)	(1,855,231)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 614,655	\$ 812,314	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,513,349	\$ 1,714,971	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 447,945	\$ 447,945	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	157,747	157,747	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	389,845	389,845	30
31	Accrued Taxes Payable (excluding real estate taxes)	13,359	13,359	31
32	Accrued Real Estate Taxes(Sch.IX-B)		369,500	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accr INS, Exps, IDPA, Sales Tx, etc.</u>	155,434	155,434	36
37	<u>Due to affiliates (short term)</u>	694,842	42,063	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,859,172	\$ 1,575,893	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Due to Affiliates (long term)</u>	12,323,463	12,323,463	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 12,323,463	\$ 12,323,463	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 14,182,635	\$ 13,899,356	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (12,669,286)	\$ (12,184,385)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,513,349	\$ 1,714,971	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ (12,689,643)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ (12,689,643)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	20,357	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	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ 20,357	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ (12,669,286)	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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 6,786,544	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,786,544	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	98,478	6
7	Oxygen	9,268	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 107,746	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	924	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 924	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See PG 19A</u>	403	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 403	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,895,617	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,322,961	31
32	Health Care	2,446,726	32
33	General Administration	1,677,019	33
<b>B. Capital Expense</b>			
34	Ownership	586,470	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	488,669	35
36	Provider Participation Fee	353,415	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,875,260	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	20,357	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 20,357	43

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 5,809,140	44
45	Private Pay - Net Inpatient Revenue	16,914	45
46	Medicare - Net Inpatient Revenue	725,748	46
47	Other-(specify) <u>Hospice</u>	124,197	47
48	Other-(specify) <u>Insurance</u>	110,545	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 6,786,544	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>
Misc. Income GL#4977 (discribe) (is offset against Sch.# V)	
Miscellaneous Income - Medical Records	\$ 401
Vendor Discounts	\$ 2

Line 28 Total: 403

**Ending:** 12/31/2015

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

12/31/2015

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,080	\$ 89,840	\$ 43.19	1
2	Assistant Director of Nursing	1,256	46,465	31.77	2
3	Registered Nurses	7,841	244,714	28.89	3
4	Licensed Practical Nurses	29,222	802,785	25.50	4
5	CNAs & Orderlies	53,753	635,042	10.90	5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides				8
9	Activity Director	2,056	40,524	17.54	9
10	Activity Assistants	6,230	67,578	10.16	10
11	Social Service Workers				11
12	Dietician				12
13	Food Service Supervisor	2,080	39,925	19.19	13
14	Head Cook				14
15	Cook Helpers/Assistants	14,999	197,749	11.55	15
16	Dishwashers				16
17	Maintenance Workers	2,080	59,677	28.69	17
18	Housekeepers	16,512	192,726	10.63	18
19	Laundry	5,700	71,689	11.04	19
20	Administrator	2,080	111,586	53.65	20
21	Assistant Administrator				21
22	Other Administrative	2,080	21,219	10.20	22
23	Office Manager	2,080	58,643	28.19	23
24	Clerical	2,214	29,159	12.39	24
25	Vocational Instruction				25
26	Academic Instruction				26
27	Medical Director				27
28	Qualified MR Prof. (QMRP)				28
29	Resident Services Coordinator	2,048	37,226	18.18	29
30	Habilitation Aides (DD Homes)				30
31	Medical Records				31
32	Other Health Care(specify)	10,824	216,885	19.10	32
33	Other(specify)				33
34	TOTAL (lines 1 - 33)	165,135	\$ 2,963,433 *	\$ 16.59	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	\$2,245 Monthly	26,940	1-3 35
36	Medical Director	\$1,500 Monthly	18,000	9-3 36
37	Medical Records Consultant			37
38	Nurse Consultant			10-3 38
39	Pharmacist Consultant	\$346 Monthly	4,152	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	\$220 Monthly	1,719	11-3 44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)		\$ 50,811	49

**C. CONTRACT NURSES**

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses			10-3 50
51	Licensed Practical Nurses			10-3 51
52	Certified Nurse Assistants/Aides	\$368 Monthly	4,416	10-3 52
53	TOTAL (lines 50 - 52)		\$ 4,416	53

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries			Ownership %	Amount	D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function				Description	Amount	Description	Amount		
Kay, Valerie E	Administrator		\$ 111,586	Workers' Compensation Insurance	\$ 110,546	IDPH License Fee	\$			
				Unemployment Compensation Insurance	29,145	Advertising: Employee Recruitment				
				FICA Taxes	223,547	Health Care Worker Background Check				
				Employee Health Insurance	51,083	(Indicate # of checks performed <u>20</u> )		650		
				Employee Meals	32,438	Patient Background Checks	<u>204</u>	2,042		
				Illinois Municipal Retirement Fund (IMRF)*		Surety Bonds		1,000		
				Union,Health, Welfare	89,140	Collaborative Healthcare/Health Care Council		17,108		
				Dental & Life Insurance	1,337	Corporate Annual Report/Secretary of State		155		
				Pension	22,433					
				Misc Payroll Costs/401K Match	2,114	Related Party-AMS		3,950		
				Employee Drug Test/Vaccinations	4,078	Less: Public Relations Expense	(			
				Employee Relations/Employee Dishonesty	3,673	Non-allowable advertising	(			
				Related Party Fees	(2,846)	Yellow page advertising	(			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 111,586	TOTAL (agree to Schedule V, line 22, col.8)		\$ 566,688	TOTAL (agree to Sch. V, line 20, col. 8)			\$ 24,905
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description		Amount	
			\$			\$	Out-of-State Travel		\$	
							In-State Travel			
							Related Party-AMS		1,121	
							Seminar Expense		818	
							Entertainment Expense		(	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	(agree to Sch. V, line 24, col. 8)		\$ 1,939	
C. Professional Services										
Vendor/Payee	Type		Amount							
Alden Management Services, Inc.	Consulting fees		\$ 339,926							
MIDCAP	Accounting fees		2,310							
BDO Seidman, LLP	Accounting fees		2,540							
Christine Novotny	Accounting fees		100							
Baker Tilly Vorchow Krause, LLP	Accounting fees		4,865							
AMS (Eliminated)	Legal Fees-Non Collections		46,908							
Kent College of Law/ Recorder	Legal Fees-Non Collections		740							
Ariana Fisch/Clerk of the Circuit Co	Legal Fees:Collections		133							
Markley Investigations Inc	Legal Fees:Collections		284							
Valer Enterprises Inc	Legal Fees:Collections		1,893							
First Advantage Corporation	Tax Credit Service		2,780							
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 402,479							

\* Attach copy of IMRF notifications

\*\*See instructions.

Heather Health Care Center  
 Legal Fee Support  
 2015

Legal Fees Reported on Pg 21, Section C:	\$	49,958.00
Less: Collection, estates, & other non-allowable legal f listed on Pg 5, Line 22		(2,310.00)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)		(46,908.00)
+ Add Back voided invoice of prior year, if any		
Allowable Legal Fees	\$	<u>740.00</u>

In Detail:

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
The Alden Group, LTD.	2/6/2015	51.84
The Alden Group, LTD.	11/6/2015	331.55
The Alden Group, LTD.	9/9/2015	-
The Alden Group, LTD.	5/7/2015	(526.41)
The Alden Group, LTD.	4/8/2015	441.47
The Alden Group, LTD.	3/5/2015	84.94
Clerk of the Circuit Court	10/27/2015	137.00
IIT Chicago-Kent College of Law	12/4/2015	106.25
IIT Chicago-Kent College of Law	12/4/2015	53.13
Sheriff of Cook County	10/27/2015	60.00
<b>TOTAL ALLOWABLE LEGAL FEES</b>		<u><u>739.77</u></u>

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Ariana Fisch	4/8/2015	6.00
Ariana Fisch	8/27/2015	6.00
Clerk of the Circuit Court	2/24/2015	6.00
Clerk of the Circuit Court	6/22/2015	(6.00)
Clerk of the Circuit Court	5/13/2015	6.00
Markley Investigations Inc.	9/16/2015	50.00

Markley Investigations Inc.	6/9/2015	78.00
Markley Investigations Inc.	5/13/2015	78.00
Markley Investigations Inc.	8/6/2015	78.00
Recorder of Deeds Cook County	2/24/2015	40.00
Valer Enterprises Inc.	5/5/2015	20.00
Valer Enterprises Inc.	5/5/2015	10.00
Valer Enterprises Inc.	5/5/2015	30.00
Valer Enterprises Inc.	5/5/2015	40.00
Valer Enterprises Inc.	5/5/2015	138.00
Valer Enterprises Inc.	5/5/2015	276.88
Valer Enterprises Inc.	5/5/2015	56.00
Valer Enterprises Inc.	6/26/2015	1,322.44
	1/8/2016	75.00

**TOTAL Collection-NOT ALLOWABLE LEGAL FEES** 2,310.32

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
AMS Corp Legal Cost Alloc-'15	12/29/15	3,909.00
AMS Corp Legal Cost Alloc-'15	12/02/15	3,909.00
AMS Corp Legal Cost Alloc-'15	11/02/15	3,909.00
AMS Corp Legal Cost Alloc-'15	09/29/15	3,909.00
AMS Corp Legal Cost Alloc-'15	09/02/15	3,909.00
AMS Corp Legal Cost Alloc-'15	08/05/15	3,909.00
AMS Corp Legal Cost Alloc-'15	06/26/15	3,909.00
AMS Corp Legal Cost Alloc-'15	06/08/15	3,909.00
AMS Corp Legal Cost Alloc-'15	05/07/15	3,909.00
AMS Corp Legal Cost Alloc-'15	03/30/15	3,909.00
AMS Corp Legal Cost Alloc-'15	03/04/15	3,909.00
AMS Corp Legal Cost Alloc-'15	02/06/15	3,909.00

**TOTAL Allocated Legal Fees** 46,908.00

Total Legal Co 49,958.09

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	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

## XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? CNA:Yes RN/LPN:No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Health Care Council of ILL \$16,608
- (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. \$ 18,942 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. \$ 353,415  
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. \$ 32,438 Has any meal income been offset against related costs? No Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A**
- (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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes  
Attach invoices and a summary of services for all architect and appraisal fees.