



Facility Name & ID Number Heather Health Care Center

# 0023945 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

**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<br>Level of Care | 2 3 4 5<br>Patient Days by Level of Care and Primary Source of Payment |                  |            |            |    |
|----|--------------------|------------------------------------------------------------------------|------------------|------------|------------|----|
|    |                    | 2<br>Medicaid Recipient                                                | 3<br>Private Pay | 4<br>Other | 5<br>Total |    |
| 8  | SNF                | 716                                                                    | 112              | 1,551      | 2,379      | 8  |
| 9  | SNF/PED            |                                                                        |                  |            |            | 9  |
| 10 | ICF                | 42,686                                                                 | 619              | 877        | 44,182     | 10 |
| 11 | ICF/DD             |                                                                        |                  |            |            | 11 |
| 12 | SC                 |                                                                        |                  |            |            | 12 |
| 13 | DD 16 OR LESS      |                                                                        |                  |            |            | 13 |
| 14 | TOTALS             | 43,402                                                                 | 731              | 2,428      | 46,561     | 14 |

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 73.74%

**D. How many bed reserve days during this year were paid by the Department?**  
 \_\_\_\_\_ (Do not include bed reserve days in Section B.)

**E. List all services provided by your facility for non-patients.**  
 (E.g., day care, "meals on wheels", outpatient therapy)

\_\_\_\_\_

**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 select/input same as last yr 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 969

Medicare Intermediary National Government Services

**IV. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/17 Fiscal Year: 12/31/17

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

Facility Name & ID Number Heather Health Care Center # 0023945 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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

|     | Operating Expenses                                           | Costs Per General Ledger |               |            |            | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR BHF USE ONLY |     |
|-----|--------------------------------------------------------------|--------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|-----|
|     |                                                              | Salary/Wage<br>1         | Supplies<br>2 | Other<br>3 | Total<br>4 |                        |                            |                   |                        | 9                | 10  |
|     | <b>A. General Services</b>                                   |                          |               |            |            |                        |                            |                   |                        |                  |     |
| 1   | Dietary                                                      | 249,122                  | 40,898        | 26,996     | 317,016    | 1,414                  | 318,430                    | (4,407)           | 314,023                |                  | 1   |
| 2   | Food Purchase                                                |                          | 330,171       |            | 330,171    | (27,948)               | 302,223                    | (12,962)          | 289,261                |                  | 2   |
| 3   | Housekeeping                                                 | 234,968                  | 50,735        |            | 285,703    | 1,268                  | 286,971                    | 7,695             | 294,666                |                  | 3   |
| 4   | Laundry                                                      | 71,781                   | 19,653        |            | 91,433     | 332                    | 91,765                     |                   | 91,765                 |                  | 4   |
| 5   | Heat and Other Utilities                                     |                          |               | 178,997    | 178,997    |                        | 178,997                    | (1,724)           | 177,273                |                  | 5   |
| 6   | Maintenance                                                  | 37,715                   |               | 277,930    | 315,645    | 171                    | 315,816                    | 75,328            | 391,144                |                  | 6   |
| 7   | Other (specify):* <b>related party/security</b>              |                          |               | 206        | 206        |                        | 206                        | 8,625             | 8,831                  |                  | 7   |
| 8   | <b>TOTAL General Services</b>                                | 593,586                  | 441,457       | 484,130    | 1,519,173  | (24,763)               | 1,494,410                  | 72,555            | 1,566,964              |                  | 8   |
|     | <b>B. Health Care and Programs</b>                           |                          |               |            |            |                        |                            |                   |                        |                  |     |
| 9   | Medical Director                                             |                          |               | 29,000     | 29,000     |                        | 29,000                     |                   | 29,000                 |                  | 9   |
| 10  | Nursing and Medical Records                                  | 2,158,522                | 98,596        | 10,364     | 2,267,481  | 7,165                  | 2,274,646                  | 59,719            | 2,334,365              |                  | 10  |
| 10a | Therapy                                                      |                          | 2,277         | 127,836    | 130,113    |                        | 130,113                    |                   | 130,113                |                  | 10a |
| 11  | Activities                                                   | 326,268                  | 33,512        | 4,037      | 363,816    | 37                     | 363,853                    |                   | 363,853                |                  | 11  |
| 12  | Social Services                                              |                          |               |            |            |                        |                            |                   |                        |                  | 12  |
| 13  | CNA Training                                                 |                          |               |            |            |                        |                            |                   |                        |                  | 13  |
| 14  | Program Transportation                                       |                          |               |            |            |                        |                            |                   |                        |                  | 14  |
| 15  | Other (specify):* <b>related party</b>                       |                          |               |            |            |                        |                            | 8,346             | 8,346                  |                  | 15  |
| 16  | <b>TOTAL Health Care and Programs</b>                        | 2,484,790                | 134,384       | 171,236    | 2,790,410  | 7,202                  | 2,797,612                  | 68,065            | 2,865,677              |                  | 16  |
|     | <b>C. General Administration</b>                             |                          |               |            |            |                        |                            |                   |                        |                  |     |
| 17  | Administrative                                               | 125,512                  |               |            | 125,512    |                        | 125,512                    | 164,826           | 290,338                |                  | 17  |
| 18  | Directors Fees                                               |                          |               |            |            |                        |                            |                   |                        |                  | 18  |
| 19  | Professional Services                                        |                          |               | 463,393    | 463,393    |                        | 463,393                    | (383,139)         | 80,254                 |                  | 19  |
| 20  | Dues, Fees, Subscriptions & Promotions                       |                          |               | 120,467    | 120,467    |                        | 120,467                    | (97,322)          | 23,145                 |                  | 20  |
| 21  | Clerical & General Office Expenses                           | 98,406                   | 18,901        | 181,920    | 299,226    | 606                    | 299,832                    | 205,816           | 505,648                |                  | 21  |
| 22  | Employee Benefits & Payroll Taxes                            |                          |               | 584,539    | 584,539    | 13,892                 | 598,431                    | (4,414)           | 594,017                |                  | 22  |
| 23  | Inservice Training & Education                               |                          |               |            |            |                        |                            |                   |                        |                  | 23  |
| 24  | Travel and Seminar                                           |                          |               | 125        | 125        |                        | 125                        | 1,119             | 1,244                  |                  | 24  |
| 25  | Other Admin. Staff Transportation                            |                          |               | 3,030      | 3,030      |                        | 3,030                      | 12,294            | 15,324                 |                  | 25  |
| 26  | Insurance-Prop.Liab.Malpractice                              |                          |               | 252,333    | 252,333    |                        | 252,333                    | 4,494             | 256,827                |                  | 26  |
| 27  | Other (specify):* <b>related party</b>                       |                          |               | 115,248    | 159,244    |                        | 159,244                    | (93,519)          | 65,725                 |                  | 27  |
| 28  | <b>TOTAL General Administration</b>                          | 223,918                  | 18,901        | 1,721,055  | 2,007,869  | 14,498                 | 2,022,367                  | (189,846)         | 1,832,522              |                  | 28  |
| 29  | <b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b> | 3,302,293                | 594,741       | 2,376,421  | 6,317,452  | (3,063)                | 6,314,389                  | (49,225)          | 6,265,163              |                  | 29  |

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

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

Facility Name & ID Number Heather Health Care Center

#0023945

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

## V. COST CENTER EXPENSES (continued)

|    | Capital Expense                                       | Cost Per General Ledger |               |            |            | Reclass-ification<br>5 | Reclassified<br>Total<br>6 | Adjust-ments<br>7 | Adjusted<br>Total<br>8 | FOR BHF USE ONLY |    |    |
|----|-------------------------------------------------------|-------------------------|---------------|------------|------------|------------------------|----------------------------|-------------------|------------------------|------------------|----|----|
|    |                                                       | Salary/Wage<br>1        | Supplies<br>2 | Other<br>3 | Total<br>4 |                        |                            |                   |                        | 9                | 10 |    |
|    | <b>D. Ownership</b>                                   |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
| 30 | Depreciation                                          |                         |               | 104,140    | 104,140    |                        | 104,140                    | (18,726)          | 85,414                 |                  |    | 30 |
| 31 | Amortization of Pre-Op. & Org.                        |                         |               |            |            |                        |                            |                   |                        |                  |    | 31 |
| 32 | Interest                                              |                         |               | 85,506     | 85,506     |                        | 85,506                     | (3,083)           | 82,423                 |                  |    | 32 |
| 33 | Real Estate Taxes                                     |                         |               | 208,146    | 208,146    | (208,146)              | (0)                        | 211,998           | 211,997                |                  |    | 33 |
| 34 | Rent-Facility & Grounds                               |                         |               | 4,234      | 4,234      | 208,146                | 212,380                    | (212,379)         | 0                      |                  |    | 34 |
| 35 | Rent-Equipment & Vehicles                             |                         |               | 7,846      | 7,846      |                        | 7,846                      | 33,563            | 41,409                 |                  |    | 35 |
| 36 | Other (specify):*                                     |                         |               |            |            |                        |                            |                   |                        |                  |    | 36 |
| 37 | <b>TOTAL Ownership</b>                                |                         |               | 409,872    | 409,872    |                        | 409,872                    | 11,373            | 421,244                |                  |    | 37 |
|    | <b>Ancillary Expense</b>                              |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
|    | <b>E. Special Cost Centers</b>                        |                         |               |            |            |                        |                            |                   |                        |                  |    |    |
| 38 | Medically Necessary Transportation                    |                         |               |            |            |                        |                            |                   |                        |                  |    | 38 |
| 39 | Ancillary Service Centers                             |                         | 207,150       | 278,228    | 485,377    | 3,063                  | 488,440                    | (110,521)         | 377,919                |                  |    | 39 |
| 40 | Barber and Beauty Shops                               |                         |               |            |            |                        |                            |                   |                        |                  |    | 40 |
| 41 | Coffee and Gift Shops                                 |                         |               |            |            |                        |                            |                   |                        |                  |    | 41 |
| 42 | Provider Participation Fee                            |                         |               | 365,835    | 365,835    |                        | 365,835                    |                   | 365,835                |                  |    | 42 |
| 43 | Other (specify):*                                     |                         |               |            |            |                        |                            |                   |                        |                  |    | 43 |
| 44 | <b>TOTAL Special Cost Centers</b>                     |                         | 207,150       | 644,062    | 851,212    | 3,063                  | 854,275                    | (110,521)         | 743,753                |                  |    | 44 |
| 45 | <b>GRAND TOTAL COST</b><br>(sum of lines 29, 37 & 44) | 3,302,293               | 801,891       | 3,430,355  | 7,578,535  |                        | 7,578,535                  | (148,374)         | 7,430,161              |                  |    | 45 |

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

0023945  
 Period Beginning: 01/01/2017  
 Period Ending: 12/31/2017

IDPH License No. 0

Reclassifications - Pages 3 & 4

| <u>From Line</u> | <u>To Line</u> | <u>Amount</u> | <u>Description</u>                                    |
|------------------|----------------|---------------|-------------------------------------------------------|
| 2                |                | (27,948)      | Employee Meals                                        |
|                  | 22             | 27,948        | Employee Meals                                        |
| 22               |                | (14,056)      | Uniform Reclass                                       |
|                  | 1              | 1,414         | Uniform Reclass                                       |
|                  | 3              | 1,268         | Uniform Reclass                                       |
|                  | 4              | 332           | Uniform Reclass                                       |
|                  | 6              | 171           | Uniform Reclass                                       |
|                  | 10             | 10,228        | Uniform Reclass                                       |
|                  | 11             | 37            | Uniform Reclass                                       |
|                  | 21             | 606           | Uniform Reclass                                       |
| 10               |                | (3,063)       | Oxygen Cost Reclass                                   |
|                  | 39             | 3,063         | Oxygen Cost Reclass                                   |
| 33               |                | (208,146)     | Rent - Real Estate Tax on associated landowner (Pg 6) |
|                  | 34             | 208,146       | Rent - Real Estate Tax on associated landowner (Pg 6) |

Also, check your reclasses on last year's file, as there may be reclasses specific to your facility.

**VI. ADJUSTMENT DETAIL**

**A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)**

|    |                                                                | 1            | 2              | 3               |    |
|----|----------------------------------------------------------------|--------------|----------------|-----------------|----|
|    | NON-ALLOWABLE EXPENSES                                         | Amount       | Refer-<br>ence | BHF USE<br>ONLY |    |
| 1  | Day Care                                                       | \$           |                | \$              | 1  |
| 2  | Other Care for Outpatients                                     |              |                |                 | 2  |
| 3  | Governmental Sponsored Special Programs                        |              |                |                 | 3  |
| 4  | Non-Patient Meals                                              |              |                |                 | 4  |
| 5  | Telephone, TV & Radio in Resident Rooms                        | (3,092)      | 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                           | (12,273)     | 32             |                 | 10 |
| 11 | Discounts, Allowances, Rebates & Refunds                       |              |                |                 | 11 |
| 12 | Non-Working Officer's or Owner's Salary                        |              |                |                 | 12 |
| 13 | Sales Tax                                                      | (327)        | 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                                          | (23,501)     | 21             |                 | 17 |
| 18 | Fines and Penalties                                            | (248)        | 32             |                 | 18 |
| 19 | Entertainment                                                  | (106)        | 20             |                 | 19 |
| 20 | Contributions                                                  | (5,294)      | 20             |                 | 20 |
| 21 | Owner or Key-Man Insurance                                     |              |                |                 | 21 |
| 22 | Special Legal Fees & Legal Retainers                           | (1,318)      | 19             |                 | 22 |
| 23 | Malpractice Insurance for Individuals                          |              |                |                 | 23 |
| 24 | Bad Debt                                                       | (159,244)    | 27             |                 | 24 |
| 25 | Fund Raising, Advertising and Promotional                      | (7,523)      | 20             |                 | 25 |
| 26 | Income Taxes and Illinois Personal<br>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>                       | \$ (212,926) |                | \$              | 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         |    |
|----|--------------------------------------------------------------|--------------|-----------|----|
|    |                                                              | Amount       | Reference |    |
| 31 | Non-Paid Workers-Attach Schedule*                            | \$           |           | 31 |
| 32 | Donated Goods-Attach Schedule*                               |              |           | 32 |
| 33 | Amortization of Organization &<br>Pre-Operating Expense      |              |           | 33 |
| 34 | Adjustments for Related Organization<br>Costs (Schedule VII) | 126,876      | Pg 6s     | 34 |
| 35 | Other- Attach Schedule                                       | (62,324)     | Pg 5A     | 35 |
| 36 | <b>SUBTOTAL (B): (sum of lines 31-35)</b>                    | \$ 64,552    |           | 36 |
|    | (sum of SUBTOTALS                                            |              |           |    |
| 37 | <b>TOTAL ADJUSTMENTS (A) and (B) )</b>                       | \$ (148,374) |           | 37 |

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

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

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

| BHF USE ONLY |  |    |  |    |  |    |  |
|--------------|--|----|--|----|--|----|--|
| 48           |  | 49 |  | 50 |  | 51 |  |
|              |  |    |  |    |  |    |  |

Heather Health Care Center

ID# 0023945

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

| NON-ALLOWABLE EXPENSES |                                                      | Amount      | Sch. V Line Reference | Sch. V Line |
|------------------------|------------------------------------------------------|-------------|-----------------------|-------------|
| 1                      | Elim Deprec Exp on Pg 12 items under \$2,500 -       | \$ (16,764) | 30                    | 1           |
| 2                      | Elim Deprec Exp on Pg 13 items under \$2500 -        | (4,883)     | 30                    | 2           |
| 3                      | Expense Pg 12 items under \$2,500 - curr yr purchs + | 37,979      | 6                     | 3           |
| 4                      | Expense Pg 13 items under \$2,500 - curr yr purchs + | 8,960       | 6                     | 4           |
| 5                      |                                                      |             |                       | 5           |
| 6                      | Elim ABC Deprec Exp from Pg 12 series -              |             | 30                    | 6           |
| 7                      | Adj for ABC Related Party Profit - Pg 13             |             |                       | 7           |
| 8                      | Real Estate Tax Refund                               | 136         | 33                    | 8           |
| 9                      |                                                      |             |                       | 9           |
| 10                     | Late Fees on utilities                               | (4,911)     | 5                     | 10          |
| 11                     |                                                      |             |                       | 11          |
| 12                     | Intercompany interest is not allowed (gl 7031)       | (82,250)    | 32                    | 12          |
| 13                     |                                                      |             |                       | 13          |
| 14                     | A/P Adjustments (vendor discounts)                   | (5)         | 10                    | 14          |
| 15                     | Miscellaneous Income - Medical Records               | (708)       | 10                    | 15          |
| 16                     | Miscellaneous Income - Jury Duty                     | (17)        | 10                    | 16          |
| 17                     | Collection Fees (gl6965)                             |             |                       | 17          |
| 18                     |                                                      |             |                       | 18          |
| 19                     | AMS Depreciation Adj                                 |             |                       | 19          |
| 20                     | Depreciation Adj                                     | 140         | 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>                                         | (62,324)    |                       | 49          |

## STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heather Health Care Center# 0023945

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

## 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            | 2,625          | (7,032)         | 0              | 0        | 0           | 0         | 0        | 0        | 0        | (4,407)           | 1         |
| 2   | Food Purchase                                              | (327)            | 0            | 0              | (12,635)        | 0              | 0        | 0           | 0         | 0        | 0        | 0        | (12,962)          | 2         |
| 3   | Housekeeping                                               | 0                | 0            | 7,695          | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 7,695             | 3         |
| 4   | Laundry                                                    | 0                | 0            | 0              | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 0                 | 4         |
| 5   | Heat and Other Utilities                                   | (4,911)          | 0            | 3,187          | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | (1,724)           | 5         |
| 6   | Maintenance                                                | 43,847           | 0            | 31,458         | 0               | 0              | 0        | (63)        | 86        | 0        | 0        | 0        | 75,328            | 6         |
| 7   | Other (specify):*                                          | 0                | 0            | 8,625          | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 8,625             | 7         |
| 8   | <b>TOTAL General Services</b>                              | <b>38,609</b>    | <b>0</b>     | <b>53,590</b>  | <b>(19,667)</b> | <b>0</b>       | <b>0</b> | <b>(63)</b> | <b>86</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>72,555</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                                | (730)            | 0            | 55,349         | 6,620           | (1,520)        | 0        | 0           | 0         | 0        | 0        | 0        | 59,719            | 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            | 8,346          | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 8,346             | 15        |
| 16  | <b>TOTAL Health Care and Programs</b>                      | <b>(730)</b>     | <b>0</b>     | <b>63,695</b>  | <b>6,620</b>    | <b>(1,520)</b> | <b>0</b> | <b>0</b>    | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>68,065</b>     | <b>16</b> |
|     | <b>C. General Administration</b>                           |                  |              |                |                 |                |          |             |           |          |          |          |                   |           |
| 17  | Administrative                                             | 0                | 0            | 164,826        | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 164,826           | 17        |
| 18  | Directors Fees                                             | 0                | 0            | 0              | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 0                 | 18        |
| 19  | Professional Services                                      | (1,318)          | 0            | (381,821)      | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | (383,139)         | 19        |
| 20  | Fees, Subscriptions & Promotions                           | (12,923)         | 0            | (84,399)       | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | (97,322)          | 20        |
| 21  | Clerical & General Office Expenses                         | (23,501)         | 0            | 229,317        | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 205,816           | 21        |
| 22  | Employee Benefits & Payroll Taxes                          | 0                | 0            | 0              | 0               | (4,414)        | 0        | 0           | 0         | 0        | 0        | 0        | (4,414)           | 22        |
| 23  | Inservice Training & Education                             | 0                | 0            | 0              | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 0                 | 23        |
| 24  | Travel and Seminar                                         | 0                | 0            | 1,119          | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 1,119             | 24        |
| 25  | Other Admin. Staff Transportation                          | 0                | 0            | 12,294         | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 12,294            | 25        |
| 26  | Insurance-Prop.Liab.Malpractice                            | 0                | 4,234        | 260            | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | 4,494             | 26        |
| 27  | Other (specify):*                                          | (159,244)        | 0            | 65,725         | 0               | 0              | 0        | 0           | 0         | 0        | 0        | 0        | (93,519)          | 27        |
| 28  | <b>TOTAL General Administration</b>                        | <b>(196,986)</b> | <b>4,234</b> | <b>7,321</b>   | <b>0</b>        | <b>(4,414)</b> | <b>0</b> | <b>0</b>    | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>(189,846)</b>  | <b>28</b> |
| 29  | <b>TOTAL Operating Expense</b><br>(sum of lines 8,16 & 28) | <b>(159,107)</b> | <b>4,234</b> | <b>124,606</b> | <b>(13,047)</b> | <b>(5,934)</b> | <b>0</b> | <b>(63)</b> | <b>86</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(49,225)</b>   | <b>29</b> |

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heather Health Care Center# 0023945

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

|    | Capital Expense                                            | PAGES<br>5 & 5A  | PAGE<br>6      | PAGE<br>6A     | PAGE<br>6B      | PAGE<br>6C      | PAGE<br>6D      | PAGE<br>6E  | PAGE<br>6F | PAGE<br>6G | PAGE<br>6H | PAGE<br>6I | SUMMARY<br>TOTALS<br>(to Sch V, col.7) |           |
|----|------------------------------------------------------------|------------------|----------------|----------------|-----------------|-----------------|-----------------|-------------|------------|------------|------------|------------|----------------------------------------|-----------|
|    | <b>D. Ownership</b>                                        |                  |                |                |                 |                 |                 |             |            |            |            |            |                                        |           |
| 30 | Depreciation                                               | (21,508)         | 0              | 2,782          | 0               | 0               | 0               | 0           | 0          | 0          | 0          | 0          | (18,726)                               | 30        |
| 31 | Amortization of Pre-Op. & Org.                             | 0                | 0              | 0              | 0               | 0               | 0               | 0           | 0          | 0          | 0          | 0          | 0                                      | 31        |
| 32 | Interest                                                   | (94,771)         | 0              | 91,688         | 0               | 0               | 0               | 0           | 0          | 0          | 0          | 0          | (3,083)                                | 32        |
| 33 | Real Estate Taxes                                          | 136              | 208,146        | 3,716          | 0               | 0               | 0               | 0           | 0          | 0          | 0          | 0          | 211,998                                | 33        |
| 34 | Rent-Facility & Grounds                                    | 0                | (212,379)      | 0              | 0               | 0               | 0               | 0           | 0          | 0          | 0          | 0          | (212,379)                              | 34        |
| 35 | Rent-Equipment & Vehicles                                  | 0                | 0              | 33,563         | 0               | 0               | 0               | 0           | 0          | 0          | 0          | 0          | 33,563                                 | 35        |
| 36 | Other (specify):*                                          | 0                | 0              | 0              | 0               | 0               | 0               | 0           | 0          | 0          | 0          | 0          | 0                                      | 36        |
| 37 | <b>TOTAL Ownership</b>                                     | <b>(116,143)</b> | <b>(4,234)</b> | <b>131,749</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>11,373</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              | (41,917)        | (4,200)         | (64,405)        | 0           | 0          | 0          | 0          | 0          | (110,521)                              | 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>(41,917)</b> | <b>(4,200)</b>  | <b>(64,405)</b> | <b>0</b>    | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(110,521)</b>                       | <b>44</b> |
| 45 | <b>GRAND TOTAL COST<br/>(sum of lines 29, 37 &amp; 44)</b> | <b>(275,250)</b> | <b>0</b>       | <b>256,355</b> | <b>(54,963)</b> | <b>(10,134)</b> | <b>(64,405)</b> | <b>(63)</b> | <b>86</b>  | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>(148,374)</b>                       | <b>45</b> |

**VII. RELATED PARTIES**

**A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.**

| 1 OWNERS              |             | 2 RELATED NURSING HOMES |      | 3 OTHER RELATED BUSINESS ENTITIES |      |                  |
|-----------------------|-------------|-------------------------|------|-----------------------------------|------|------------------|
| Name                  | Ownership % | Name                    | City | Name                              | City | Type of Business |
| The Alden Group, Ltd. | 100         | See PG6-Supp            |      | See PG6-Supp                      |      |                  |
|                       |             |                         |      |                                   |      |                  |
|                       |             |                         |      |                                   |      |                  |
|                       |             |                         |      |                                   |      |                  |
|                       |             |                         |      |                                   |      |                  |

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

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

| 1          | 2     | 3 Cost Per General Ledger         | 4          | 5 Cost to Related Organization     | 6                    | 7                                      | 8 Difference: Adjustments for Related Organization Costs (7 minus 4) |                |
|------------|-------|-----------------------------------|------------|------------------------------------|----------------------|----------------------------------------|----------------------------------------------------------------------|----------------|
| Schedule V | Line  | Item                              | Amount     | Name of Related Organization       | Percent of Ownership | Operating Cost of Related Organization |                                                                      |                |
| 1          | V     | 34 Rent Income                    | \$ 212,379 | Heather Health Care Center II, LLC | 0.00%                | \$                                     |                                                                      | \$ (212,379) 1 |
| 2          | V     | 33 Real Estate Tax Expense        |            | Heather Health Care Center II, LLC |                      | 208,146                                |                                                                      | 208,146 2      |
| 3          | V     | 26 Property & Liability Insurance |            | Heather Health Care Center II, LLC |                      | 4,234                                  |                                                                      | 4,234 3        |
| 4          | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 5          | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 6          | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 7          | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 8          | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 9          | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 10         | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 11         | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 12         | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 13         | V     |                                   |            |                                    |                      |                                        |                                                                      |                |
| 14         | Total |                                   | \$ 212,379 |                                    |                      | \$ 212,379                             | \$ *                                                                 |                |

\* 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%                | \$ 3,187                               | \$ 3,187 15                                            |
| 16         | V     | 24 Travel & Seminar                |            | Alden Management Services, Inc. |                      | 1,119                                  | 1,119 16                                               |
| 17         | V     | 25 Other Admin Travel              |            | Alden Management Services, Inc. |                      | 12,294                                 | 12,294 17                                              |
| 18         | V     | 26 Insurance                       |            | Alden Management Services, Inc. |                      | 260                                    | 260 18                                                 |
| 19         | V     | 20 Dues/Subscriptions              | 85,584     | Alden Management Services, Inc. |                      | 1,185                                  | (84,399) 19                                            |
| 20         | V     | 30 Depreciation                    |            | Alden Management Services, Inc. |                      | 2,782                                  | 2,782 20                                               |
| 21         | V     | 33 Real Estate Tax                 |            | Alden Management Services, Inc. |                      | 3,716                                  | 3,716 21                                               |
| 22         | V     | 35 Rent-Equip/Vehicles             |            | Alden Management Services, Inc. |                      | 33,563                                 | 33,563 22                                              |
| 23         | V     | 32 Interest                        |            | Alden Management Services, Inc. |                      | 91,688                                 | 91,688 23                                              |
| 24         | V     | 1 Dietary Aide Coordinator Salary  |            | Alden Management Services, Inc. |                      | 2,625                                  | 2,625 24                                               |
| 25         | V     | 3 Housekeeping Coordinator Salary  |            | Alden Management Services, Inc. |                      | 7,695                                  | 7,695 25                                               |
| 26         | V     | 7 Employee Benef % -Gen'l Servs    |            | Alden Management Services, Inc. |                      | 8,625                                  | 8,625 26                                               |
| 27         | V     | 10 Nurs/Med Records Salary         |            | Alden Management Services, Inc. |                      | 55,349                                 | 55,349 27                                              |
| 28         | V     | 15 Employee Benef % - Health Care  |            | Alden Management Services, Inc. |                      | 8,346                                  | 8,346 28                                               |
| 29         | V     | 17 Administrative Salary           |            | Alden Management Services, Inc. |                      | 164,826                                | 164,826 29                                             |
| 30         | V     | 27 Employee Benef %-Administrative |            | Alden Management Services, Inc. |                      | 65,725                                 | 65,725 30                                              |
| 31         | V     | 19 Professional Fees               | 420,322    | Alden Management Services, Inc. |                      | 38,501                                 | (381,821) 31                                           |
| 32         | V     | 21 Gen'l & Admin                   | 59,496     | Alden Management Services, Inc. |                      | 288,813                                | 229,317 32                                             |
| 33         | V     | 6 Repairs & Maintenance            | 90,777     | Alden Management Services, Inc. |                      | 122,235                                | 31,458 33                                              |
| 34         | V     |                                    |            |                                 |                      |                                        |                                                        |
| 35         | V     |                                    |            |                                 |                      |                                        |                                                        |
| 36         | V     |                                    |            |                                 |                      |                                        |                                                        |
| 37         | V     |                                    |            |                                 |                      |                                        |                                                        |
| 38         | V     |                                    |            |                                 |                      |                                        |                                                        |
| 39         | Total |                                    | \$ 656,179 |                                 |                      | \$ 912,534                             | \$ * 256,355 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%                | \$                                     | \$(26,400)                                             |
| 16         | V     | 1 Dietary salary            |            | Prism Health Care Services, Inc. |                      | 14,981                                 | 14,981                                                 |
| 17         | V     | 2 Tube feeding              | 44,894     | Prism Health Care Services, Inc. |                      | 17,256                                 | (27,638)                                               |
| 18         | V     | 10 Equipment rental         | 6,660      |                                  |                      | 9,694                                  | 3,034                                                  |
| 19         | V     | 39 Ancillary supplies       | 99,604     | Prism Health Care Services, Inc. |                      | 30,688                                 | (68,916)                                               |
| 20         | V     | 1 Gen'l & admin & benefits  |            | Prism Health Care Services, Inc. |                      | 4,387                                  | 4,387                                                  |
| 21         | V     | 2 Gen'l & admin & benefits  |            | Prism Health Care Services, Inc. |                      | 15,002                                 | 15,002                                                 |
| 22         | V     | 10 Gen'l & admin & benefits |            | Prism Health Care Services, Inc. |                      | 3,586                                  | 3,586                                                  |
| 23         | V     | 39 Gen'l & admin & benefits |            | Prism Health Care Services, Inc. |                      | 27,000                                 | 27,000                                                 |
| 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 |                             | \$ 177,558 |                                  |                      | \$ 122,594                             | \$ * (54,963)                                          |

\* 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                  | \$ 98,251  | Forum Extended Care Services II, Inc. | 0.00%                | \$ 90,692                              | \$ (7,559)                                             |
| 16         | V     | 39 IV                     | 1,417      | Forum Extended Care Services II, Inc. |                      | 1,308                                  | (109)                                                  |
| 17         | V     | 39 wound care             | 7,878      | Forum Extended Care Services II, Inc. |                      | 7,271                                  | (606)                                                  |
| 18         | V     | 10 house stock            | 15,601     | Forum Extended Care Services II, Inc. |                      | 14,401                                 | (1,200)                                                |
| 19         | V     | 10 pharmacy consultant    | 4,152      | Forum Extended Care Services II, Inc. |                      | 3,833                                  | (319)                                                  |
| 20         | V     | 22 vaccinations           | 4,414      | Forum Extended Care Services II, Inc. |                      |                                        | (4,414)                                                |
| 21         | V     | 39 vaccinations           |            |                                       |                      | 4,074                                  | 4,074                                                  |
| 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 |                           | \$ 131,712 |                                       |                      | \$ 121,579                             | \$ * (10,134)                                          |

\* 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                | \$ 410,601 | Community Physical Therapy & Associates, Ltd. | 0.00%                | \$ 346,196                             | \$ (64,405)                                            |
| 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 |                           | \$ 410,601 |                                               |                      | \$ 346,196                             | \$ * (64,405)                                          |

\* 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   | \$ 46,884 | Alden Bennett Construction Company, Inc. | 0.00%                | \$ 46,822                              | \$                                                     | (63) | 15 |
| 16         | V            |                           |           |                                          |                      |                                        |                                                        |      | 16 |
| 17         | V            |                           |           |                                          |                      |                                        |                                                        |      | 17 |
| 18         | V            |                           |           |                                          |                      |                                        |                                                        |      | 18 |
| 19         | V            |                           |           |                                          |                      |                                        |                                                        |      | 19 |
| 20         | V            |                           |           |                                          |                      |                                        |                                                        |      | 20 |
| 21         | V            |                           |           |                                          |                      |                                        |                                                        |      | 21 |
| 22         | V            |                           |           |                                          |                      |                                        |                                                        |      | 22 |
| 23         | V            |                           |           |                                          |                      |                                        |                                                        |      | 23 |
| 24         | V            |                           |           |                                          |                      |                                        |                                                        |      | 24 |
| 25         | V            |                           |           |                                          |                      |                                        |                                                        |      | 25 |
| 26         | V            |                           |           |                                          |                      |                                        |                                                        |      | 26 |
| 27         | V            |                           |           |                                          |                      |                                        |                                                        |      | 27 |
| 28         | V            |                           |           |                                          |                      |                                        |                                                        |      | 28 |
| 29         | V            |                           |           |                                          |                      |                                        |                                                        |      | 29 |
| 30         | V            |                           |           |                                          |                      |                                        |                                                        |      | 30 |
| 31         | V            |                           |           |                                          |                      |                                        |                                                        |      | 31 |
| 32         | V            |                           |           |                                          |                      |                                        |                                                        |      | 32 |
| 33         | V            |                           |           |                                          |                      |                                        |                                                        |      | 33 |
| 34         | V            |                           |           |                                          |                      |                                        |                                                        |      | 34 |
| 35         | V            |                           |           |                                          |                      |                                        |                                                        |      | 35 |
| 36         | V            |                           |           |                                          |                      |                                        |                                                        |      | 36 |
| 37         | V            |                           |           |                                          |                      |                                        |                                                        |      | 37 |
| 38         | V            |                           |           |                                          |                      |                                        |                                                        |      | 38 |
| 39         | <b>Total</b> |                           | \$ 46,884 |                                          |                      | \$ 46,822                              | \$ *                                                   | (63) | 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            | 6 Repairs & Maintenance   | \$ 391 | Alden Design Group, Inc.       | 0.00%                | \$ 477                                 | \$ 86                                                  | 15    |
| 16         | V            |                           |        |                                |                      |                                        |                                                        | 16    |
| 17         | V            |                           |        |                                |                      |                                        |                                                        | 17    |
| 18         | V            |                           |        |                                |                      |                                        |                                                        | 18    |
| 19         | V            |                           |        |                                |                      |                                        |                                                        | 19    |
| 20         | V            |                           |        |                                |                      |                                        |                                                        | 20    |
| 21         | V            |                           |        |                                |                      |                                        |                                                        | 21    |
| 22         | V            |                           |        |                                |                      |                                        |                                                        | 22    |
| 23         | V            |                           |        |                                |                      |                                        |                                                        | 23    |
| 24         | V            |                           |        |                                |                      |                                        |                                                        | 24    |
| 25         | V            |                           |        |                                |                      |                                        |                                                        | 25    |
| 26         | V            |                           |        |                                |                      |                                        |                                                        | 26    |
| 27         | V            |                           |        |                                |                      |                                        |                                                        | 27    |
| 28         | V            |                           |        |                                |                      |                                        |                                                        | 28    |
| 29         | V            |                           |        |                                |                      |                                        |                                                        | 29    |
| 30         | V            |                           |        |                                |                      |                                        |                                                        | 30    |
| 31         | V            |                           |        |                                |                      |                                        |                                                        | 31    |
| 32         | V            |                           |        |                                |                      |                                        |                                                        | 32    |
| 33         | V            |                           |        |                                |                      |                                        |                                                        | 33    |
| 34         | V            |                           |        |                                |                      |                                        |                                                        | 34    |
| 35         | V            |                           |        |                                |                      |                                        |                                                        | 35    |
| 36         | V            |                           |        |                                |                      |                                        |                                                        | 36    |
| 37         | V            |                           |        |                                |                      |                                        |                                                        | 37    |
| 38         | V            |                           |        |                                |                      |                                        |                                                        | 38    |
| 39         | <b>Total</b> |                           | \$ 391 |                                |                      | \$ 477                                 | \$ *                                                   | 86 39 |

\* 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:

01/01/2017

Ending: 12/31/2017

## VII. RELATED PARTIES

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

|    | 1<br>OWNERS |             | 2<br>RELATED NURSING HOMES                       |                 | 3<br>OTHER RELATED BUSINESS ENTITIES        |      |                      |    |
|----|-------------|-------------|--------------------------------------------------|-----------------|---------------------------------------------|------|----------------------|----|
|    | Name        | Ownership % | Name                                             | City            | Name                                        | City | Type of Business     |    |
| 1  |             |             | Heather Health Care Center, Inc.                 | Harvey          | The Forum Professional Center, LP           |      | Rental property      | 1  |
| 2  |             |             | Alden-Lincoln Park Rehabilitation and Health C   | Chicago         |                                             |      |                      | 2  |
| 3  |             |             | Alden-Northmoor Rehabilitation and Health Ca     | Chicago         | Forum Extended Care Services II, Inc.       |      | Pharmacy             | 3  |
| 4  |             |             | Alden-Lakeland Rehabilitation and Health Care    | Chicago         | FECS of Central Illinois, Inc.              |      | Pharmacy             | 4  |
| 5  |             |             | Alden of Old Town East, Inc.                     | Bloomingtondale | Alden Management Services, Inc.             |      | Management           | 5  |
| 6  |             |             | Alden Terrace of McHenry Rehabilitation and E    | McHenry         | Alden Gardens of Bloomingtondale, Inc.      |      | Supportive Living F  | 6  |
| 7  |             |             | Wentworth Rehabilitation and Health Care Cen     | Chicago         | Alden Garden Courts of DesPlaines, LLC      |      | Assisted Living/Alzh | 7  |
| 8  |             |             | Alden Estates of Naperville, Inc.                | Naperville      | Alden Courts of Waterford, LLC              |      | SNF & Alzheimers I   | 8  |
| 9  |             |             | Alden - Valley Ridge Rehabilitation and Health   | Bloomingtondale | Alden Gardens of Waterford, LLC             |      | Assisted Living      | 9  |
| 10 |             |             | Alden Village Health Facility for Children and Y | Bloomingtondale | Prism Health Care Services, Inc.            |      | Nursing and Durabl   | 10 |
| 11 |             |             | Alden - Orland Park Rehabilitation and Health    | Orland Park     | Community Physical Therapy & Associates, Lt |      | Therapy Provider     | 11 |
| 12 |             |             | Princeton Rehabilitation and Health Care Cent    | Chicago         | Alden Bennett Construction Company, Inc.    |      | General Contractor   | 12 |
| 13 |             |             | Alden of Old Town West, Inc.                     | Bloomingtondale | Fort Medical Equipment, LLC                 |      | Nursing and Durabl   | 13 |
| 14 |             |             | Alden - Town Manor Rehabilitation and Health     | Cicero          | Alden Design Group, Inc.                    |      | Design & Engineeri   | 14 |
| 15 |             |             | Alden Trails, Inc.                               | Bloomingtondale |                                             |      |                      | 15 |
| 16 |             |             | Alden - Poplar Creek Rehabilitation and Health   | Hoffman Estates | Family Solutions for Seniors, Inc           |      | Private duty care    | 16 |
| 17 |             |             | Alden - North Shore Rehabilitation and Health    | (Skokie         | Family Home Health Services, Inc.           |      | Home health & hosp   | 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   | Alden Courts of Shorewood, Inc.             |      | SNF                  | 29 |
| 30 |             |             | Alden - Long Grove Rehabilitation and Health     | C Long Grove    |                                             |      |                      | 30 |

Facility Name & ID Number Heather Health Care Center # 0023945 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

## 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<br>Name                                                                                                                                                            | 2<br>Title             | 3<br>Function     | 4<br>Ownership Interest | 5<br>Compensation Received From Other Nursing Homes* | 6<br>Average Hours Per Work Week Devoted to this Facility and % of Total Work Week |         | 7<br>Compensation Included in Costs for this Reporting Period** |           | 8<br>Schedule V. Line & Column Reference |    |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------|-------------------------|------------------------------------------------------|------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------|-----------|------------------------------------------|----|
|    |                                                                                                                                                                      |                        |                   |                         |                                                      | Hours                                                                              | Percent | Description                                                     | Amount    |                                          |    |
| 1  | Floyd A. Schlossberg A.                                                                                                                                              | Chairman-Board of D    | Chairman          | 100.00                  | 178,475                                              | 1.412                                                                              | 3.53    | Salary                                                          | \$ 6,525  | 17-7                                     | 1  |
| 2  | Lauren Magnusson B.                                                                                                                                                  | Dir. Of Clinical Servi | Technical Nursing | 0.00                    | 96,473                                               | 1.412                                                                              | 3.53    | Salary                                                          | 3,527     | 10-7                                     | 2  |
| 3  | Terry Magnusson C.                                                                                                                                                   | Dir. of Purchasing     | Supervise Mainten | 0.00                    | 96,473                                               | 1.412                                                                              | 3.53    | Salary                                                          | 3,527     | 6-7                                      | 3  |
| 4  | Ina Schlossberg D.                                                                                                                                                   | Board Member           | General Operation | 0.00                    | 110,845                                              | 1.412                                                                              | 3.53    | Salary                                                          | 4,052     | 17-7                                     | 4  |
| 5  | Randi Schlossberg-Schullo F.                                                                                                                                         | President              | General Operation | 0.00                    | 178,476                                              | 1.059                                                                              | 3.53    | Salary                                                          | 6,524     | 21 & 6-7                                 | 5  |
| 6  | Audra Elisco E.                                                                                                                                                      | Training Coordinator   | Train employees   | 0.00                    | 60,738                                               | 1.412                                                                              | 3.53    | Salary                                                          | 2,220     | 21-7                                     | 6  |
| 7  | A. Floyd Schlossberg is the Chairman of the Board of Directors, 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 | F. Randi Schlossberg-Schullo is the daughter of Floyd Schlossberg. Randi is President of Alden Management Services, Inc.                                             |                        |                   |                         |                                                      |                                                                                    |         |                                                                 |           |                                          | 12 |
| 13 |                                                                                                                                                                      |                        |                   |                         |                                                      |                                                                                    |         | TOTAL                                                           | \$ 26,375 |                                          | 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:

01/01/2017

Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES  NO

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

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

| 1                         | 2      | 3                                                        | 4                     | 5                                        | 6                                   | 7                                           | 8              | 9                               |         |    |
|---------------------------|--------|----------------------------------------------------------|-----------------------|------------------------------------------|-------------------------------------|---------------------------------------------|----------------|---------------------------------|---------|----|
| Schedule V Line Reference | Item   | Unit of Allocation (i.e.,Days, Direct Cost, Square Feet) | Total Units           | Number of Subunits Being Allocated Among | Total Indirect Cost Being Allocated | Amount of Salary Cost Contained in Column 6 | Facility Units | Allocation (col.8/col.4)x col.6 |         |    |
| 1                         | 5      | Utilities                                                | Patient Days          | 1,320,269                                | 35                                  | \$ 90,340                                   | \$ 46,561      | \$ 3,187                        | 1       |    |
| 2                         | 24     | Trav & Seminar                                           | Patient Days          | 1,320,269                                | 35                                  | 31,744                                      | 46,561         | 1,119                           | 2       |    |
| 3                         | 25     | Other Admin Travel                                       | Patient Days          | 1,320,269                                | 35                                  | 348,589                                     | 46,561         | 12,294                          | 3       |    |
| 4                         | 26     | Insurance                                                | Patient Days          | 1,320,269                                | 35                                  | 7,373                                       | 46,561         | 260                             | 4       |    |
| 5                         | 20     | Dues & Subscriptions                                     | Patient Days          | 1,320,269                                | 35                                  | 33,588                                      | 46,561         | 1,185                           | 5       |    |
| 6                         | 30     | Depreciation                                             | No of Providers/usage | 35                                       | 35                                  | 119,326                                     | 1              | 2,782                           | 6       |    |
| 7                         | 33     | Real Estate Tax                                          | Patient Days/usage    | 1,320,269                                | 35                                  | 129,699                                     | 46,561         | 3,716                           | 7       |    |
| 8                         | 35     | Rent-Equip & Vehicle                                     | Patient Days          | 1,320,269                                | 35                                  | 951,681                                     | 46,561         | 33,563                          | 8       |    |
| 9                         | 32     | Interest                                                 | Patient Days/usage    | 1,320,269                                | 35                                  | 2,187,612                                   | 46,561         | 91,688                          | 9       |    |
| 10                        | 1      | Dietary Salary                                           | Patient Days          | 1,320,269                                | 35                                  | 74,426                                      | 74,426         | 46,561                          | 2,625   | 10 |
| 11                        | 3      | Housekeeping Salary                                      | Patient Days          | 1,320,269                                | 35                                  | 218,203                                     | 218,203        | 46,561                          | 7,695   | 11 |
| 12                        | 7      | Employee Benefits -Gen'I Servs                           | Patient Days          | 1,320,269                                | 35                                  | 244,557                                     | 46,561         | 8,625                           | 12      |    |
| 13                        | 10     | Nurs & Med Records Salary                                | Patient Days          | 1,320,269                                | 35                                  | 1,647,662                                   | 1,647,662      | 46,561                          | 55,349  | 13 |
| 14                        | 15     | Employee Benefits -Health Care                           | Patient Days          | 1,320,269                                | 35                                  | 236,654                                     | 46,561         | 8,346                           | 14      |    |
| 15                        | 17     | Administrative Salary                                    | Patient Days/usage    | 1,320,269                                | 35                                  | 4,903,376                                   | 4,750,005      | 46,561                          | 164,826 | 15 |
| 16                        | 27     | Employee Benefits - Admin                                | Patient Days          | 1,320,269                                | 35                                  | 1,863,643                                   | 46,561         | 65,725                          | 16      |    |
| 17                        | 19     | Professional fees                                        | Patient Days          | 1,320,269                                | 35                                  | 1,119,817                                   | 920,527        | 46,561                          | 38,501  | 17 |
| 18                        | 21     | Gen'I & Admin                                            | Patient Days          | 1,320,269                                | 35                                  | 8,189,318                                   | 7,151,399      | 46,561                          | 288,813 | 18 |
| 19                        | 6      | Repair & Maint.                                          | Patient Days          | 1,320,269                                | 35                                  | 1,823,498                                   | 1,358,004      | 46,561                          | 122,235 | 19 |
| 20                        |        |                                                          |                       |                                          |                                     |                                             |                |                                 | 20      |    |
| 21                        |        |                                                          |                       |                                          |                                     |                                             |                |                                 | 21      |    |
| 22                        |        |                                                          |                       |                                          |                                     |                                             |                |                                 | 22      |    |
| 23                        |        |                                                          |                       |                                          |                                     |                                             |                |                                 | 23      |    |
| 24                        |        |                                                          |                       |                                          |                                     |                                             |                |                                 | 24      |    |
| 25                        | TOTALS |                                                          |                       |                                          |                                     | \$ 24,221,106                               | \$ 16,120,226  | \$ 912,534                      | 25      |    |

Facility Name & ID Number

Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

| 1                                   | 2                                 | 3 | 4                   | 5 | 6              |           | 8  | 9 | 10 |                 |                          |              |                |          |               |                          |                                   |         |
|-------------------------------------|-----------------------------------|---|---------------------|---|----------------|-----------|----|---|----|-----------------|--------------------------|--------------|----------------|----------|---------------|--------------------------|-----------------------------------|---------|
|                                     |                                   |   |                     |   | Name of Lender | Related** |    |   |    | Purpose of Loan | Monthly Payment Required | Date of Note | Amount of Note |          | Maturity Date | Interest Rate (4 Digits) | Reporting Period Interest Expense |         |
|                                     |                                   |   |                     |   |                | YES       |    |   |    |                 |                          |              | NO             | Original |               |                          |                                   | Balance |
| <b>A. Directly Facility Related</b> |                                   |   |                     |   |                |           |    |   |    |                 |                          |              |                |          |               |                          |                                   |         |
| <b>Long-Term</b>                    |                                   |   |                     |   |                |           |    |   |    |                 |                          |              |                |          |               |                          |                                   |         |
| 1                                   |                                   |   |                     |   |                | \$        | \$ |   |    | \$              | 1                        |              |                |          |               |                          |                                   |         |
| 2                                   |                                   |   |                     |   |                |           |    |   |    |                 | 2                        |              |                |          |               |                          |                                   |         |
| 3                                   |                                   |   |                     |   |                |           |    |   |    |                 | 3                        |              |                |          |               |                          |                                   |         |
| 4                                   | Insurance Interest (GL7053)       | x | Medical Malpractice |   |                |           |    |   |    | 3,008           | 4                        |              |                |          |               |                          |                                   |         |
| 5                                   |                                   |   |                     |   |                |           |    |   |    |                 | 5                        |              |                |          |               |                          |                                   |         |
| <b>Working Capital</b>              |                                   |   |                     |   |                |           |    |   |    |                 |                          |              |                |          |               |                          |                                   |         |
| 6                                   | Related party-AMS                 | x | Working Capital     |   |                |           |    |   |    | 91,688          | 6                        |              |                |          |               |                          |                                   |         |
| 7                                   |                                   |   |                     |   |                |           |    |   |    |                 | 7                        |              |                |          |               |                          |                                   |         |
| 8                                   |                                   |   |                     |   |                |           |    |   |    |                 | 8                        |              |                |          |               |                          |                                   |         |
| 9                                   | <b>TOTAL Facility Related</b>     |   |                     |   |                | \$        | \$ |   |    | \$ 94,696       | 9                        |              |                |          |               |                          |                                   |         |
| <b>B. Non-Facility Related*</b>     |                                   |   |                     |   |                |           |    |   |    |                 |                          |              |                |          |               |                          |                                   |         |
| 10                                  | Interest Income (GL 4975)         |   |                     |   |                |           |    |   |    | (12,273)        | 10                       |              |                |          |               |                          |                                   |         |
| 11                                  |                                   |   |                     |   |                |           |    |   |    |                 | 11                       |              |                |          |               |                          |                                   |         |
| 12                                  |                                   |   |                     |   |                |           |    |   |    |                 | 12                       |              |                |          |               |                          |                                   |         |
| 13                                  |                                   |   |                     |   |                |           |    |   |    |                 | 13                       |              |                |          |               |                          |                                   |         |
| 14                                  | <b>TOTAL Non-Facility Related</b> |   |                     |   |                | \$        | \$ |   |    | \$ (12,273)     | 14                       |              |                |          |               |                          |                                   |         |
| 15                                  | <b>TOTALS (line 9+line14)</b>     |   |                     |   |                | \$        | \$ |   |    | \$ 82,423       | 15                       |              |                |          |               |                          |                                   |         |

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

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

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



## 2016 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 2016 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 2016.

| (A)                                 | (B)                                   | (C)                         | (D)<br><u>Tax</u><br><u>Applicable to</u><br><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>105,372.00</u>        | \$ <u>3,716.00</u>                                               |
| 2. <u>29-18-410-063-0000</u>        | <u>Nursing facility</u>               | \$ <u>282,434.98</u>        | \$ <u>282,434.98</u>                                             |
| 3. <u>29-18-410-054-0000</u>        | <u>Nursing facility</u>               | \$ <u>3,146.61</u>          | \$ <u>3,146.61</u>                                               |
| 4. _____                            | _____                                 | \$ _____                    | \$ _____                                                         |
| 5. _____                            | _____                                 | \$ _____                    | \$ _____                                                         |
| 6. _____                            | _____                                 | \$ _____                    | \$ _____                                                         |
| 7. _____                            | _____                                 | \$ _____                    | \$ _____                                                         |
| 8. _____                            | _____                                 | \$ _____                    | \$ _____                                                         |
| 9. _____                            | _____                                 | \$ _____                    | \$ _____                                                         |
| 10. _____                           | _____                                 | \$ _____                    | \$ _____                                                         |
| <b>TOTALS</b>                       |                                       | \$ <u><u>390,953.59</u></u> | \$ <u><u>289,297.59</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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Heather Health Care Center

# 0023945 Report Period Beginning:

01/01/2017 Ending:

12/31/2017

**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

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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 | nursing facility | 62,115      | 2005          | \$ 187,500 | 1 |
| 2 |                  |             |               |            | 2 |
| 3 | TOTALS           | 62,115      |               | \$ 187,500 | 3 |

**XI. OWNERSHIP COSTS (continued)**

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

|    | 1                         | 2                                                  | 3             | 4                | 5       | 6                         | 7             | 8                          | 9           |                          |    |
|----|---------------------------|----------------------------------------------------|---------------|------------------|---------|---------------------------|---------------|----------------------------|-------------|--------------------------|----|
|    | Beds*                     | FOR BHF USE ONLY                                   | Year Acquired | Year Constructed | Cost    | Current Book Depreciation | Life in Years | Straight Line Depreciation | Adjustments | Accumulated Depreciation |    |
| 4  |                           |                                                    |               |                  |         |                           |               |                            |             |                          | 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  |                           | 42&14         |                            |             | 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   |                           | 20            |                            |             | 3,127                    | 27 |
| 28 |                           | WINDOW REPAIR                                      | 1996          |                  | 6,466   |                           | 20            |                            |             | 6,466                    | 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   |                           | 20            |                            |             | 2,713                    | 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:

01/01/2017 Ending: 12/31/2017

## 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                        |             | 5,636                    | 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                        |             | 3,786                    | 51 |
| 52 | WRAP CHILLER PIPES                             | 1998             | 2,682      | 134                       | 20            | 134                        |             | 2,570                    | 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                         |             | 1,306                    | 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 | \$ 682                    |               | \$ 682                     | \$          | \$ 602,619               | 70 |

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

## 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 | \$ 682                    |               | \$ 682                     | \$          | \$ 602,619               | 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                        |             | 4,775                    | 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                        |             | 7,207                    | 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                        |             | 3,740                    | 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-TELEPHONE 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                        |             | 3,700                    | 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      | 228                       | 15            | 228                        |             | 4,559                    | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>               |                  | \$ 743,981 | \$ 2,065                  |               | \$ 2,065                   | \$          | \$ 738,114               | 34 |

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

## 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 12B, Carried Forward</b>        |                  | \$ 743,981 | \$ 2,065                  |               | \$ 2,065                   |             | \$ 738,114               | 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                         |             | 731                      | 6  |
| 7  | Replace RPZ Valve main Boiler Room                  | 2002             | 545        | 6                         | 15            | 6                          |             | 545                      | 7  |
| 8  | Replace RPZ Valves 1 small Boiler Room              | 2002             | 1,865      | 21                        | 15            | 21                         | 0           | 1,865                    | 8  |
| 9  | Replace 3 outside valves                            | 2002             | 1,165      | 45                        | 15            | 45                         |             | 1,165                    | 9  |
| 10 | ABC - Replace doors                                 | 2002             | 4,103      |                           | 10            |                            |             | 4,103                    | 10 |
| 11 | Security Services - Keypad entry system             | 2002             | 1,575      | 96                        | 15            | 96                         |             | 1,575                    | 11 |
| 12 | Security Services - Door Alarm System               | 2002             | 2,035      | 124                       | 15            | 124                        |             | 2,035                    | 12 |
| 13 | CAPPS Replace Drain Line                            | 2002             | 2,965      | 148                       | 20            | 148                        |             | 2,347                    | 13 |
| 14 | GT Mechanical - replace chiller condensor motor     | 2002             | 2,876      | 112                       | 15            | 112                        |             | 2,876                    | 14 |
| 15 | GT Mechanical - Replace Bearing assem. Big Boiler   | 2002             | 1,357      | 8                         | 15            | 8                          |             | 1,357                    | 15 |
| 16 | GT Mechanical - Hot water circ pump lg. Boiler room | 2002             | 698        |                           | 15            |                            |             | 698                      | 16 |
| 17 | CSI - Replace valves, steamer & timer on ovens      | 2002             | 1,761      | 1                         | 15            | 1                          |             | 1,761                    | 17 |
| 18 | Healthcare Products - Repair wheelchairs            | 2002             | 2,282      |                           | 3             |                            |             | 2,282                    | 18 |
| 19 | CAPPS - Repair Sprinkler System                     | 2002             | 1,165      | 45                        | 15            | 45                         |             | 1,165                    | 19 |
| 20 | GT Mechanical - Repair Heater                       | 2002             | 1,658      | 82                        | 15            | 82                         |             | 1,658                    | 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                        |             | 2,207                    | 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                        |             | 3,650                    | 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 | \$ 3,202                  |               | \$ 3,202                   | \$ 0        | \$ 809,333               | 34 |

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

**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 | \$ 3,202                  |               | \$ 3,202                   | \$          | \$ 809,333               | 1  |
| 2  | Forum Prof Ctr: Remodeling                                    | 1979             | 1,519      |                           | 20            |                            |             | 15,192                   | 2  |
| 3  | Forum Prof Ctr: Build Improv - multiple                       | 1980             | 29,587     |                           | 15            |                            |             | 29,587                   | 3  |
| 4  | Forum Prof Ctr: Tennant Improv                                | 1986             | 934        |                           | 13            |                            |             | 934                      | 4  |
| 5  | Forum Prof Ctr: AMS remodel                                   | 1990             | 6,346      |                           | 10            |                            |             | 6,346                    | 5  |
| 6  | Forum Prof Ctr: Roof                                          | 1994             | 3,347      |                           | 16            |                            |             | 3,347                    | 6  |
| 7  | Forum Prof Ctr: Build Improv-multiple                         | 1995             | 1,180      |                           | 16            |                            |             | 1,180                    | 7  |
| 8  | Forum Prof Ctr: Asphalt/Design/etc.                           | 2000             | 1,864      |                           | 10            |                            |             | 1,864                    | 8  |
| 9  | Forum Prof Ctr: Remodel/electrical                            | 2001             | 726        |                           | 7             |                            |             | 726                      | 9  |
| 10 | Forum Prof Ctr: bathroom remodel                              | 2002             | 642        |                           | 5             |                            |             | 642                      | 10 |
| 11 | Forum Prof Ctr: remodel suites/etc.                           | 2003             | 825        |                           | 9             |                            |             | 825                      | 11 |
| 12 | Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc | 2004             | 2,541      |                           | 7             |                            |             | 2,541                    | 12 |
| 13 | Forum Prof Ctr: Suite renovation                              | 2005             | 2,451      |                           | 10            |                            |             | 2,451                    | 13 |
| 14 | Forum Prof Ctr: Superior installations, etc.                  | 2006             | 123        |                           | 4             |                            |             | 123                      | 14 |
| 15 | Forum Prof Ctr: Sidewalks/major hvac/Condensor                | 2007             | 493        |                           | 7             |                            |             | 493                      | 15 |
| 16 | Forum Prof Ctr: Park. Lot/glass/maj hvac                      | 2008             | 423        |                           | 7             |                            |             | 423                      | 16 |
| 17 | Forum Prof Ctr: Maj Hvac/re-stucco bldg                       | 2009             | 862        | 92                        | 10            | 92                         |             | 700                      | 17 |
| 18 | Forum Prof Ctr: Building Renovations                          | 2010             | 1,468      |                           | 5             |                            |             | 1,468                    | 18 |
| 19 | Forum Prof Ctr: Building Renovations                          | 2011             | 4,608      | 365                       | 10            | 365                        |             | 2,978                    | 19 |
| 20 | Forum Prof Ctr: Building Renovations                          | 2012             | 280        | 38                        | 15            | 38                         |             | 228                      | 20 |
| 21 | Forum Prof Ctr: Building Renovations                          | 2013             | 420        | 60                        | 7             | 60                         |             | 230                      | 21 |
| 22 | Forum Prof Ctr: Elect Install/sewer excavation                | 2014             | 427        | 43                        | 10            | 43                         |             | 140                      | 22 |
| 23 | Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC                  | 2015             | 347        | 99                        | 10            | 99                         |             | 231                      | 23 |
| 24 | Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.        | 2017             | 979        | 73                        | 13            | 73                         |             | 73                       | 24 |
| 25 | Forum Prof Ctr: Paving and sidewalks                          | 2015             | 3,318      | 253                       | 7             | 253                        |             | 3,018                    | 25 |
| 26 | Alden Mgt Servs: Remodel suites                               | 1993             | 6,764      |                           | 7             |                            |             | 6,764                    | 26 |
| 27 | Alden Mgt Servs: Remodel suites                               | 2002             | 282        |                           | 13            |                            |             | 282                      | 27 |
| 28 | Alden Mgt Servs: Remodel suites                               | 2003             | 6,115      |                           | 8             |                            |             | 6,115                    | 28 |
| 29 | Alden Mgt Servs: Motor Controller PC Board                    | 2014             | 83         | 17                        |               | 17                         |             | 60                       | 29 |
| 30 |                                                               |                  |            |                           |               |                            |             |                          | 30 |
| 31 |                                                               |                  |            |                           |               |                            |             |                          | 31 |
| 32 |                                                               |                  |            |                           |               |                            |             |                          | 32 |
| 33 |                                                               |                  |            |                           |               |                            |             |                          | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>                                |                  | \$ 895,388 | \$ 4,242                  |               | \$ 4,242                   | \$          | \$ 898,294               | 34 |

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

**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>                      |                  | \$ 895,388   | \$ 4,242                  |               | \$ 4,242                   | \$          | \$ 898,294               | 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        |                           | 10            |                            |             | 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       |                           | 10            |                            |             | 10,661                   | 15 |
| 16 | GT Mechanical - Repair Boiler                                     | 2005             | 4,334        |                           | 10            |                            |             | 4,334                    | 16 |
| 17 | CAPPS - New RPZ                                                   | 2005             | 1,965        |                           | 10            |                            |             | 1,965                    | 17 |
| 18 | GT Mechanical - Bell and Gosset Bearing Assembly/GE Motor         | 2005             | 2,398        |                           | 10            |                            |             | 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        |                           | 10            |                            |             | 4,980                    | 20 |
| 21 | ABC - Bathroom Repairs                                            | 2005             | 14,900       |                           | 10            |                            |             | 14,900                   | 21 |
| 22 | Long Elevator - Repairs to electric eye                           | 2005             | 1,509        | 75                        | 20            | 75                         |             | 923                      | 22 |
| 23 | ABC - New Outdoor Sign Install                                    | 2005             | 1,637        | 125                       | 12            | 125                        |             | 1,637                    | 23 |
| 24 | ABC - New Mental Institution Unit                                 | 2006             | 32,303       | 1,615                     | 20            | 1,615                      |             | 17,765                   | 24 |
| 25 | GT MECH - new thermostats-repair                                  | 2006             | 3,355        |                           | 5             |                            |             | 3,355                    | 25 |
| 26 | Top Notch- Replace Sink Heater                                    | 2006             | 2,975        |                           | 10            |                            |             | 2,975                    | 26 |
| 27 | Roof Repairs                                                      | 2006             | 3,060        |                           | 10            |                            |             | 3,060                    | 27 |
| 28 | GT MECH - Repair thermostat and replaced blower                   | 2006             | 5,077        |                           | 10            |                            |             | 5,077                    | 28 |
| 29 | AMS-Generator Install remote Annunicator                          | 2006             | 3,192        | 213                       | 15            | 213                        |             | 2,536                    | 29 |
| 30 | AC Compressor and Repair                                          | 2006             | 10,386       | 692                       | 15            | 692                        |             | 7,846                    | 30 |
| 31 | ABC - Fire ID plate and sprinkler system repairs                  | 2006             | 10,563       | 704                       | 15            | 704                        |             | 7,804                    | 31 |
| 32 |                                                                   |                  |              |                           |               |                            |             |                          | 32 |
| 33 |                                                                   |                  |              |                           |               |                            |             |                          | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>                                    |                  | \$ 1,063,795 | \$ 7,666                  |               | \$ 7,666                   | \$          | \$ 1,045,623             | 34 |

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

**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> |                  | \$ 1,063,795 | \$ 7,666                  |               | \$ 7,666                   | \$          | \$ 1,045,623             | 1  |
| 2  | New MI Unit                                  | 2007             | 9,497        | 314                       | 10            | 314                        |             | 9,497                    | 2  |
| 3  | Masonry                                      | 2007             | 43,549       | 2,903                     | 15            | 2,903                      |             | 29,515                   | 3  |
| 4  | Hot Water Storage                            | 2007             | 5,984        | 50                        | 10            | 50                         |             | 5,984                    | 4  |
| 5  | Compressor Contractor                        | 2007             | 7,052        | 470                       | 15            | 470                        |             | 5,132                    | 5  |
| 6  | Heating/Vent                                 | 2007             | 9,645        | 81                        | 10            | 81                         |             | 9,645                    | 6  |
| 7  | Cubicle Repair                               | 2007             | 3,015        | 24                        | 10            | 24                         |             | 3,015                    | 7  |
| 8  | Lockset Replacement                          | 2007             | 2,538        | 42                        | 10            | 42                         |             | 2,538                    | 8  |
| 9  | Roof Replacements                            | 2007             | 3,556        | 88                        | 10            | 88                         |             | 3,556                    | 9  |
| 10 | Duct Work                                    | 2007             | 3,201        | 160                       | 20            | 160                        |             | 1,721                    | 10 |
| 11 | Fan Motor and Compressor                     | 2007             | 3,696        | 153                       | 10            | 153                        |             | 3,696                    | 11 |
| 12 | New Paving                                   | 2007             | 14,960       |                           | 8             |                            |             | 14,960                   | 12 |
| 13 | New Carpet                                   | 2007             | 3,101        |                           | 5             |                            |             | 3,101                    | 13 |
| 14 | New Roof Installation                        | 2007             | 4,956        | 289                       | 10            | 289                        |             | 4,956                    | 14 |
| 15 | Refrigeration Leak Repair                    | 2007             | 5,864        | 343                       | 10            | 343                        |             | 5,864                    | 15 |
| 16 | Circulation Pump                             | 2007             | 6,842        | 456                       | 10            | 456                        |             | 6,842                    | 16 |
| 17 | New Hot Water Heater                         | 2007             | 8,605        | 717                       | 10            | 717                        |             | 8,605                    | 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                        |             | 3,867                    | 20 |
| 21 | Top Notch - Evaporator Assembly w/parts      | 2008             | 2,892        | 289                       | 10            | 289                        |             | 2,771                    | 21 |
| 22 | ABC - Repair south wing Roof                 | 2008             | 6,404        | 640                       | 10            | 640                        |             | 6,083                    | 22 |
| 23 | Top Notch - Condensing Unit                  | 2008             | 3,919        | 261                       | 15            | 261                        |             | 2,481                    | 23 |
| 24 | GT Mechanical - Dining Room Compressor Motor | 2008             | 3,069        | 307                       | 10            | 307                        |             | 2,915                    | 24 |
| 25 | GT Mechanical - Motor & Bearing Assembly     | 2008             | 2,960        | 296                       | 10            | 296                        |             | 2,812                    | 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                        |             | 1,206                    | 27 |
| 28 | ABC - New MI Unit                            | 2009             | 36,050       | 2,403                     | 15            | 2,403                      |             | 21,830                   | 28 |
| 29 | ABC - New Security Fence                     | 2009             | 6,519        | 435                       | 15            | 435                        |             | 3,695                    | 29 |
| 30 | J.D. & Sons - New Roofing Material - Partial | 2009             | 5,000        | 500                       | 10            | 500                        |             | 4,208                    | 30 |
| 31 | J.D. & Sons - New Roofing Material           | 2009             | 15,000       | 1,500                     | 10            | 1,500                      |             | 12,625                   | 31 |
| 32 | Top Notch - New Booster                      | 2009             | 5,406        |                           | 5             |                            |             | 5,406                    | 32 |
| 33 |                                              |                  |              |                           |               |                            |             |                          | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>               |                  | \$ 1,300,238 | \$ 20,912                 |               | \$ 20,912                  | \$          | \$ 1,240,749             | 34 |

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2017 Ending: 12/31/2017

**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>               |                  | \$ 1,300,238 | \$ 20,912                 |               | \$ 20,912                  | \$          | \$ 1,240,749             | 1  |
| 2  | Roof Flat and Mansard - ALDBEN                             | 2010             | 8,187        | 819                       | 10            | 819                        |             | 5,936                    | 2  |
| 3  | Asphalt Parking Lot Sealcoat - ALDBEN                      | 2010             | 5,556        | 694                       | 8             | 694                        |             | 5,034                    | 3  |
| 4  |                                                            |                  |              |                           |               |                            |             |                          | 4  |
| 5  | Fan Condenser Sprinkler - GTMECH                           | 2011             | 5,593        |                           | 5             |                            |             | 5,593                    | 5  |
| 6  | Dishwasher Repipe Disconnect - BELEC                       | 2011             | 3,184        |                           | 5             |                            |             | 3,184                    | 6  |
| 7  |                                                            |                  |              |                           |               |                            |             |                          | 7  |
| 8  | Fire Sprinkler Pump Conversion - ALDBEN                    | 2012             | 39,531       | 1,581                     | 25            | 1,581                      |             | 9,355                    | 8  |
| 9  | Fire Sprinkler Pump Conversion - ALDBEN                    | 2012             | 45,723       | 1,829                     | 25            | 1,829                      |             | 10,669                   | 9  |
| 10 | Fire Sprinkler Pump Conversion - ALDBEN                    | 2012             | 4,763        | 191                       | 25            | 191                        |             | 1,096                    | 10 |
| 11 | Repair,new Motor,Inducer,Exchanger,Heat - GTMECH           | 2012             | 6,091        | 609                       | 10            | 609                        |             | 3,654                    | 11 |
| 12 | Repair Dishwasher - Reducer,Speed - TOPNOT                 | 2012             | 3,516        | 59                        | 5             | 59                         |             | 3,516                    | 12 |
| 13 |                                                            |                  |              |                           |               |                            |             |                          | 13 |
| 14 | Fire Protection System, Dry Pipe Sprinkler System - ALDBEN | 2013             | 5,426        | 271                       | 20            | 271                        |             | 1,310                    | 14 |
| 15 | Fire Protection System, Dry Pipe Sprinkler System - ALDBEN | 2013             | 4,807        | 240                       | 20            | 240                        |             | 1,080                    | 15 |
| 16 | Fire Protection, Power, Dry Sprinkler System - OAKFIR      | 2013             | 8,131        | 407                       | 20            | 407                        |             | 1,831                    | 16 |
| 17 | Asphalt Paving - ALDBEN                                    | 2013             | 2,943        | 368                       | 8             | 368                        |             | 1,595                    | 17 |
| 18 |                                                            |                  |              |                           |               |                            |             |                          | 18 |
| 19 | Room, Built Electric Room - ALDBEN                         | 2014             | 6,248        | 417                       | 15            | 417                        |             | 1,459                    | 19 |
| 20 | Fire Sprinklers - ALDBEN                                   | 2014             | 18,337       | 917                       | 20            | 917                        |             | 2,980                    | 20 |
| 21 | Elevator, Repair - KONINC                                  | 2014             | 15,248       | 3,050                     | 5             | 3,050                      |             | 10,421                   | 21 |
| 22 | Chiller Circuit Repair - GTMECH                            | 2014             | 10,512       | 2,102                     | 5             | 2,102                      |             | 7,007                    | 22 |
| 23 |                                                            |                  |              |                           |               |                            |             |                          | 23 |
| 24 | Roof Repairs - JDROOF                                      | 2015             | 15,000       | 1,500                     | 10            | 1,500                      |             | 3,375                    | 24 |
| 25 | Elevator Rpair - SUBELE                                    | 2015             | 6,819        | 1,364                     | 5             | 1,364                      |             | 2,955                    | 25 |
| 26 |                                                            |                  |              |                           |               |                            |             |                          | 26 |
| 27 | Sprinklers Installed - SENSAU                              | 2016             | 4,875        | 195                       | 25            | 195                        |             | 341                      | 27 |
| 28 | Motors (6) for roof top Exhaust, HVAC -ALDBEN              | 2016             | 3,359        | 672                       | 5             | 672                        |             | 784                      | 28 |
| 29 |                                                            |                  |              |                           |               |                            |             |                          | 29 |
| 30 | Radiotor for Generaor                                      | 2017             | 6,366        | 1,167                     | 5             | 1,167                      |             | 1,167                    | 30 |
| 31 | Repaired Toilets                                           | 2017             | 4,914        | 737                       | 5             | 737                        |             | 737                      | 31 |
| 32 |                                                            |                  |              |                           |               |                            |             |                          | 32 |
| 33 |                                                            |                  |              |                           |               |                            |             |                          | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>                             |                  | \$ 1,535,365 | \$ 40,101                 |               | \$ 40,101                  | \$          | \$ 1,325,828             | 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  | Improvement Type**                           | 3<br>Year<br>Constructed | 4<br>Cost    | 5<br>Current Book<br>Depreciation | 6<br>Life<br>in Years | 7<br>Straight Line<br>Depreciation | 8<br>Adjustments | 9<br>Accumulated<br>Depreciation |    |
|----|----------------------------------------------|--------------------------|--------------|-----------------------------------|-----------------------|------------------------------------|------------------|----------------------------------|----|
| 1  | <b>Totals from Page 12G, Carried Forward</b> |                          | \$ 1,535,365 | \$ 40,101                         |                       | \$ 40,101                          | \$               | \$ 1,325,828                     | 1  |
| 2  | Adjust for ABC Related Party Profit          | 2008                     | (73)         | (10)                              |                       | (10)                               |                  | (10)                             | 2  |
| 3  | Adjust for ABC Related Party Profit          | 2009                     | (86)         | (12)                              |                       | (12)                               |                  | (56)                             | 3  |
| 4  | Adjust for ABC Related Party Profit          | 2011                     | (168)        | (24)                              |                       | (24)                               |                  | (105)                            | 4  |
| 5  | Adjust for ABC Related Party Profit          | 2012                     | 5,558        | 794                               |                       | 794                                |                  | 3,176                            | 5  |
| 6  | Adjust for ABC Related Party Profit          | 2013                     | 177          | 12                                |                       | 12                                 |                  | 48                               | 6  |
| 7  | Adjust for ABC Related Party Profit          | 2014                     | (47)         | (1)                               |                       | (1)                                |                  | (3)                              | 7  |
| 8  | Adjust for ABC Related Party Profit          | 2016                     | (21)         | (1)                               |                       | (1)                                |                  | (2)                              | 8  |
| 9  |                                              |                          |              |                                   |                       |                                    |                  |                                  | 9  |
| 10 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 10 |
| 11 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 11 |
| 12 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 12 |
| 13 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 13 |
| 14 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 14 |
| 15 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 15 |
| 16 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 16 |
| 17 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 17 |
| 18 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 18 |
| 19 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 19 |
| 20 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 20 |
| 21 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 21 |
| 22 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 22 |
| 23 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 23 |
| 24 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 24 |
| 25 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 25 |
| 26 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 26 |
| 27 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 27 |
| 28 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 28 |
| 29 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 29 |
| 30 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 30 |
| 31 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 31 |
| 32 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 32 |
| 33 |                                              |                          |              |                                   |                       |                                    |                  |                                  | 33 |
| 34 | <b>TOTAL (lines 1 thru 33)</b>               |                          | \$ 1,540,705 | \$ 40,859                         |                       | \$ 40,859                          | \$               | \$ 1,328,876                     | 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                  | 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                  |                         | \$ 1,540,705 | \$ 40,859                 |               | \$ 40,859                  | \$          | \$ 1,328,876             | 1  |
| 2                  |                         |              |                           |               |                            |             |                          | 2  |
| 3                  |                         |              |                           |               |                            |             |                          | 3  |
| 4                  |                         |              |                           |               |                            |             |                          | 4  |
| 5                  |                         |              |                           |               |                            |             |                          | 5  |
| 6                  |                         |              |                           |               |                            |             |                          | 6  |
| 7                  |                         |              |                           |               |                            |             |                          | 7  |
| 8                  |                         |              |                           |               |                            |             |                          | 8  |
| 9                  |                         |              |                           |               |                            |             |                          | 9  |
| 10                 |                         |              |                           |               |                            |             |                          | 10 |
| 11                 |                         |              |                           |               |                            |             |                          | 11 |
| 12                 |                         |              |                           |               |                            |             |                          | 12 |
| 13                 |                         |              |                           |               |                            |             |                          | 13 |
| 14                 |                         |              |                           |               |                            |             |                          | 14 |
| 15                 |                         |              |                           |               |                            |             |                          | 15 |
| 16                 |                         |              |                           |               |                            |             |                          | 16 |
| 17                 |                         |              |                           |               |                            |             |                          | 17 |
| 18                 |                         |              |                           |               |                            |             |                          | 18 |
| 19                 |                         |              |                           |               |                            |             |                          | 19 |
| 20                 |                         |              |                           |               |                            |             |                          | 20 |
| 21                 |                         |              |                           |               |                            |             |                          | 21 |
| 22                 |                         |              |                           |               |                            |             |                          | 22 |
| 23                 |                         |              |                           |               |                            |             |                          | 23 |
| 24                 |                         |              |                           |               |                            |             |                          | 24 |
| 25                 |                         |              |                           |               |                            |             |                          | 25 |
| 26                 |                         |              |                           |               |                            |             |                          | 26 |
| 27                 |                         |              |                           |               |                            |             |                          | 27 |
| 28                 |                         |              |                           |               |                            |             |                          | 28 |
| 29                 |                         |              |                           |               |                            |             |                          | 29 |
| 30                 |                         |              |                           |               |                            |             |                          | 30 |
| 31                 |                         |              |                           |               |                            |             |                          | 31 |
| 32                 |                         |              |                           |               |                            |             |                          | 32 |
| 33                 |                         |              |                           |               |                            |             |                          | 33 |
| 34                 | TOTAL (lines 1 thru 33) | \$ 1,540,705 | \$ 40,859                 |               | \$ 40,859                  | \$          | \$ 1,328,876             | 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:

01/01/2017

Ending:

12/31/2017

XI. OWNERSHIP COSTS (continued)

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

|    | Category of Equipment    | 1<br>Cost    | Current Book<br>Depreciation 2 | Straight Line<br>Depreciation 3 | 4<br>Adjustments | Component<br>Life 5 | Accumulated<br>Depreciation 6 |    |
|----|--------------------------|--------------|--------------------------------|---------------------------------|------------------|---------------------|-------------------------------|----|
| 71 | Purchased in Prior Years | \$ 475,092   | \$ 39,858                      | \$ 39,858                       | \$               | varies              | \$ 244,427                    | 71 |
| 72 | Current Year Purchases   | 255,953      | 4,617                          | 4,617                           |                  | varies              | 4,597                         | 72 |
| 73 | Fully Depreciated Assets | 601,070      | 81                             | 81                              |                  | varies              | 601,070                       | 73 |
| 74 |                          |              |                                |                                 |                  |                     |                               | 74 |
| 75 | TOTALS                   | \$ 1,332,114 | \$ 44,555                      | \$ 44,555                       | \$               |                     | \$ 850,094                    | 75 |

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

|    | 1<br>Use          | Model, Make<br>and Year 2 | Year<br>Acquired 3 | 4<br>Cost | Current Book<br>Depreciation 5 | Straight Line<br>Depreciation 6 | 7<br>Adjustments | Life in<br>Years 8 | Accumulated<br>Depreciation 9 |    |
|----|-------------------|---------------------------|--------------------|-----------|--------------------------------|---------------------------------|------------------|--------------------|-------------------------------|----|
| 76 |                   |                           |                    | \$        | \$                             | \$                              | \$               |                    | \$                            | 76 |
| 77 | related party-AMS | various                   | 1998-2004          | 4,026     |                                |                                 |                  |                    | 4,026                         | 77 |
| 78 |                   |                           |                    |           |                                |                                 |                  |                    |                               | 78 |
| 79 |                   |                           |                    |           |                                |                                 |                  |                    |                               | 79 |
| 80 | TOTALS            |                           |                    | \$ 4,026  | \$                             | \$                              | \$               |                    | \$ 4,026                      | 80 |

E. Summary of Care-Related Assets

|    |                            | 1<br>Reference                                                                                           | 2<br>Amount  |      |
|----|----------------------------|----------------------------------------------------------------------------------------------------------|--------------|------|
| 81 | Total Historical Cost      | (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable) | \$ 3,064,345 | 81   |
| 82 | Current Book Depreciation  | (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)                 | \$ 85,414    | 82   |
| 83 | Straight Line Depreciation | (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)                 | \$ 85,414    | 83** |
| 84 | Adjustments                | (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)                 | \$           | 84   |
| 85 | Accumulated Depreciation   | (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)                 | \$ 2,182,996 | 85   |

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

|    | 1<br>Description & Year Acquired | 2<br>Cost | Current Book<br>Depreciation 3 | Accumulated<br>Depreciation 4 |    |
|----|----------------------------------|-----------|--------------------------------|-------------------------------|----|
| 86 |                                  | \$        | \$                             | \$                            | 86 |
| 87 |                                  |           |                                |                               | 87 |
| 88 |                                  |           |                                |                               | 88 |
| 89 |                                  |           |                                |                               | 89 |
| 90 |                                  |           |                                |                               | 90 |
| 91 | TOTALS                           | \$        | \$                             | \$                            | 91 |

G. Construction-in-Progress

|    | Description     | Cost       |    |
|----|-----------------|------------|----|
| 92 | Roofing Project | \$ 122,930 | 92 |
| 93 |                 |            | 93 |
| 94 |                 |            | 94 |
| 95 |                 | \$ 122,930 | 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: 01/01/2017

Ending: 12/31/2017

**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<br>Year<br>Constructed | 2<br>Number<br>of Beds | 3<br>Original<br>Lease Date | 4<br>Rental<br>Amount | 5<br>Total Years<br>of Lease | 6<br>Total Years<br>Renewal Option* |   |
|---|--------------------|--------------------------|------------------------|-----------------------------|-----------------------|------------------------------|-------------------------------------|---|
| 3 | Original Building: |                          |                        |                             | \$                    |                              |                                     | 3 |
| 4 | Additions          |                          |                        |                             |                       |                              |                                     | 4 |
| 5 |                    |                          |                        |                             |                       |                              |                                     | 5 |
| 6 |                    |                          |                        |                             |                       |                              |                                     | 6 |
| 7 | <b>TOTAL</b>       |                          |                        |                             | \$                    |                              |                                     | 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. | <u>12/31/2018</u> | \$ <u>varies</u> |
| 13. | <u>12/31/2019</u> | \$ <u>varies</u> |
| 14. | <u>12/31/2020</u> | \$ <u>varies</u> |

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: \$ \_\_\_\_\_ Description: copy machine GL 6861 and equipment lease GL 6859

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

|    | 1<br>Use                    | 2<br>Model Year<br>and Make | 3<br>Monthly Lease<br>Payment | 4<br>Rental Expense<br>for this Period |    |
|----|-----------------------------|-----------------------------|-------------------------------|----------------------------------------|----|
| 17 | <u>related party-PG 6A</u>  | <u>various</u>              | \$ <u>#####</u>               | \$ <u>14,986</u>                       | 17 |
| 18 |                             |                             |                               |                                        | 18 |
| 19 | <u>Auto lease - gl 6890</u> | <u>various</u>              | <u>0.00</u>                   |                                        | 19 |
| 20 |                             |                             |                               |                                        | 20 |
| 21 | <b>TOTAL</b>                |                             | \$ <u>#####</u>               | \$ <u>14,986</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.

**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. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p> | <p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

| COMPLETED                    |  |
|------------------------------|--|
| 1. From this facility        |  |
| 2. From other facilities (f) |  |
| DROP-OUTS                    |  |
| 1. From this facility        |  |
| 2. From other facilities (f) |  |
| <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                                                                        | Schedule V<br>Line & Column<br>Reference | Staff               |      | Outside Practitioner<br>(other than consultant) |            | Supplies<br>(Actual or<br>Allocated) | Total Units<br>(Column 2 + 4) | Total Cost<br>(Col. 3 + 5 + 6) |    |
|----|--------------------------------------------------------------------------------|------------------------------------------|---------------------|------|-------------------------------------------------|------------|--------------------------------------|-------------------------------|--------------------------------|----|
|    |                                                                                |                                          | Units of<br>Service | Cost | Units                                           | Cost       |                                      |                               |                                |    |
|    |                                                                                |                                          |                     |      |                                                 |            |                                      |                               |                                |    |
| 1  | Licensed Occupational Therapist                                                | 39-3                                     | hrs                 | \$   |                                                 | \$ 129,089 | \$                                   |                               | \$ 129,089                     | 1  |
| 2  | Licensed Speech and Language<br>Development Therapist                          | 39-3                                     | hrs                 |      |                                                 | 11,094     |                                      |                               | 11,094                         | 2  |
| 3  | Licensed Recreational Therapist                                                |                                          | hrs                 |      |                                                 |            |                                      |                               |                                | 3  |
| 4  | Licensed Physical Therapist                                                    | 39-3                                     | hrs                 |      |                                                 | 135,040    |                                      |                               | 135,040                        | 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<br>prescrpts   |      |                                                 |            | 94,766                               |                               | 94,766                         | 9  |
| 10 | Psychological Services<br>(Evaluation and Diagnosis/<br>Behavior Modification) |                                          | hrs                 |      |                                                 |            |                                      |                               |                                | 10 |
| 11 | Academic Education                                                             |                                          | hrs                 |      |                                                 |            |                                      |                               |                                | 11 |
| 12 | Other (specify): _____                                                         | 39-1, 39-3, if any                       |                     |      |                                                 |            |                                      |                               |                                | 12 |
| 13 | Other (specify): See Pg 16A                                                    |                                          |                     |      |                                                 | (64,405)   | 72,334                               |                               | 7,929                          | 13 |
| 14 | TOTAL                                                                          |                                          |                     | \$   |                                                 | \$ 210,818 | \$ 167,100                           |                               | \$ 377,919                     | 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           | 129,088.54  |              |
| 2.   | ST                                                          | 39-3             | To Col 5           | 11,094.31   |              |
| 3.   |                                                             |                  |                    |             |              |
| 4.   | PT                                                          | 39-3             | To Col 5           | 135,040.24  |              |
| 5.   |                                                             |                  |                    |             |              |
| 6.   |                                                             |                  |                    |             |              |
| 7.   |                                                             |                  |                    |             |              |
| 8.   | Pharmacy Supplies per GL                                    |                  |                    | 98,250.81   |              |
|      | Manual Input from Related Party- Forum Drugs & Vaccinations |                  |                    | (3,484.78)  | From Page 6C |
| 9.   | Total to line 9 Pharmacy                                    | See Pg 16A       | To Col 6           | 94,766.03   | 369,989.12   |
| 10.  |                                                             |                  |                    |             |              |
| 11.  |                                                             |                  |                    |             |              |
| 12.  | Exceptional Care-Salaries:                                  | See pg 16A       | To Col. 3          |             | 0.00         |
| 12.  | Exceptional Care-Supplies:                                  | See pg 16A       | To Col. 6          |             | 0.00         |
|      | Total Exceptional Care (Line 12, Col 8)                     |                  |                    |             | 0.00         |
| 13.  | Other:                                                      | See Pg 16A       |                    |             |              |
| 13.  | Col 5: Manual Input: Related Party - CPT                    |                  | To Col 5           | (64,404.78) | From Page 6D |
|      | Other                                                       |                  |                    | 111,903.00  |              |
|      | Manual Input: Related Party - Prism                         |                  |                    | (41,916.69) | From Page 6B |
|      | Manual Input: Related Party FECII - I.V.                    |                  |                    | (109.01)    | From Page 6C |
|      | Manual Input: Related Party FECII - Wound Care Products     |                  |                    | (606.08)    | From Page 6C |
|      | Oxygen, from reclass worksheet (Pg 4A)                      |                  |                    | 3,063.00    |              |
| 13.  | Col 6: Supplies Total                                       |                  | To Col 6           | 72,334.22   | 72,334.22    |
| 13.  | Total Line 13, Column 8                                     |                  |                    |             | 7,929.44     |
| 14.  | Total                                                       |                  |                    |             | 377,918.55   |

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 01/01/2017

Ending:

12/31/2017

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(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>100,000</u> ) | 1,385,215    | 1,385,215            | 3  |
| 4                          | Supply Inventory (priced at )                                                    | 3,402        | 3,402                | 4  |
| 5                          | Short-Term Investments                                                           |              |                      | 5  |
| 6                          | Prepaid Insurance                                                                |              | 3,493                | 6  |
| 7                          | Other Prepaid Expenses                                                           | 12,266       | 12,266               | 7  |
| 8                          | Accounts Receivable (owners or related parties)                                  |              |                      | 8  |
| 9                          | Other(specify):                                                                  | 967          | 967                  | 9  |
| 10                         | <b>TOTAL Current Assets (sum of lines 1 thru 9)</b>                              | \$ 1,401,850 | \$ 1,405,343         | 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                                       | 1,427,626    | 1,427,626            | 15 |
| 16                         | Equipment, at Historical Cost                                                    | 1,266,819    | 1,266,819            | 16 |
| 17                         | Accumulated Depreciation (book methods)                                          | (2,064,823)  | (2,064,823)          | 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): <u>Due from Affiliate,</u>                                       | 122,930      | 122,930              | 23 |
| 24                         | <b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>                          | \$ 752,552   | \$ 950,211           | 24 |
| 25                         | <b>TOTAL ASSETS (sum of lines 10 and 24)</b>                                     | \$ 2,154,402 | \$ 2,355,554         | 25 |

|                                              |                                                              | 1               | 2                    |    |
|----------------------------------------------|--------------------------------------------------------------|-----------------|----------------------|----|
|                                              |                                                              | Operating       | After Consolidation* |    |
| <b>C. Current Liabilities</b>                |                                                              |                 |                      |    |
| 26                                           | Accounts Payable                                             | \$ 472,198      | \$ 472,199           | 26 |
| 27                                           | Officer's Accounts Payable                                   |                 |                      | 27 |
| 28                                           | Accounts Payable-Patient Deposits                            | 212,183         | 212,183              | 28 |
| 29                                           | Short-Term Notes Payable                                     |                 |                      | 29 |
| 30                                           | Accrued Salaries Payable                                     | 476,233         | 476,233              | 30 |
| 31                                           | Accrued Taxes Payable (excluding real estate taxes)          | 18,345          | 18,345               | 31 |
| 32                                           | Accrued Real Estate Taxes(Sch.IX-B)                          |                 | 294,100              | 32 |
| 33                                           | Accrued Interest Payable                                     |                 |                      | 33 |
| 34                                           | Deferred Compensation                                        |                 |                      | 34 |
| 35                                           | Federal and State Income Taxes                               |                 |                      | 35 |
| <b>Other Current Liabilities(specify):</b>   |                                                              |                 |                      |    |
| 36                                           | <u>Accr Exp/Ins,due to IDPA,Sales Tax</u>                    | 103,457         | 103,457              | 36 |
| 37                                           | <u>Due to Affiliates</u>                                     | 678,376         | 56,866               | 37 |
| 38                                           | <b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>   | \$ 1,960,792    | \$ 1,633,383         | 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>                         | 12,330,753      | 12,330,753           | 43 |
| 44                                           |                                                              |                 |                      | 44 |
| 45                                           | <b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b> | \$ 12,330,753   | \$ 12,330,753        | 45 |
| 46                                           | <b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>            | \$ 14,291,545   | \$ 13,964,136        | 46 |
| 47                                           | <b>TOTAL EQUITY(page 18, line 24)</b>                        | \$ (12,137,143) | \$ (11,608,582)      | 47 |
| 48                                           | <b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b> | \$ 2,154,402    | \$ 2,355,554         | 48 |

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

|           |                                                                     | <b>1<br/>Total</b>     |             |
|-----------|---------------------------------------------------------------------|------------------------|-------------|
| <b>1</b>  | <b>Balance at Beginning of Year, as Previously Reported</b>         | \$ <b>(12,199,429)</b> | <b>1</b>    |
| <b>2</b>  | Restatements (describe):                                            |                        | <b>2</b>    |
| <b>3</b>  |                                                                     |                        | <b>3</b>    |
| <b>4</b>  |                                                                     |                        | <b>4</b>    |
| <b>5</b>  |                                                                     |                        | <b>5</b>    |
| <b>6</b>  | <b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b> | \$ <b>(12,199,429)</b> | <b>6</b>    |
|           | <b>A. Additions (deductions):</b>                                   |                        |             |
| <b>7</b>  | NET Income (Loss) (from page 19, line 43)                           | <b>62,286</b>          | <b>7</b>    |
| <b>8</b>  | Aquisitions of Pooled Companies                                     |                        | <b>8</b>    |
| <b>9</b>  | Proceeds from Sale of Stock                                         |                        | <b>9</b>    |
| <b>10</b> | Stock Options Exercised                                             |                        | <b>10</b>   |
| <b>11</b> | Contributions and Grants                                            |                        | <b>11</b>   |
| <b>12</b> | Expenditures for Specific Purposes                                  |                        | <b>12</b>   |
| <b>13</b> | Dividends Paid or Other Distributions to Owners                     | ( )                    | <b>13</b>   |
| <b>14</b> | Donated Property, Plant, and Equipment                              |                        | <b>14</b>   |
| <b>15</b> | Other (describe)                                                    |                        | <b>15</b>   |
| <b>16</b> | Other (describe)                                                    |                        | <b>16</b>   |
| <b>17</b> | <b>TOTAL Additions (deductions) (sum of lines 7-16)</b>             | \$ <b>62,286</b>       | <b>17</b>   |
|           | <b>B. Transfers (Itemize):</b>                                      |                        |             |
| <b>18</b> |                                                                     |                        | <b>18</b>   |
| <b>19</b> |                                                                     |                        | <b>19</b>   |
| <b>20</b> |                                                                     |                        | <b>20</b>   |
| <b>21</b> |                                                                     |                        | <b>21</b>   |
| <b>22</b> |                                                                     |                        | <b>22</b>   |
| <b>23</b> | <b>TOTAL Transfers (sum of lines 18-22)</b>                         | \$                     | <b>23</b>   |
| <b>24</b> | <b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>            | \$ <b>(12,137,143)</b> | <b>24</b> * |

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

Facility Name &amp; ID Number Heather Health Care Center

# 0023945

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

**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                       | \$ 7,509,406 | 1   |
| 2                                      | Discounts and Allowances for all Levels                   | ( )          | 2   |
| 3                                      | <b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>      | \$ 7,509,406 | 3   |
| <b>B. Ancillary Revenue</b>            |                                                           |              |     |
| 4                                      | Day Care                                                  |              | 4   |
| 5                                      | Other Care for Outpatients                                |              | 5   |
| 6                                      | Therapy                                                   | 102,502      | 6   |
| 7                                      | Oxygen                                                    | 12,413       | 7   |
| 8                                      | <b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>        | \$ 114,914   | 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                                    | 3,495        | 21  |
| 22                                     | Laundry                                                   |              | 22  |
| 23                                     | <b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b> | \$ 3,495     | 23  |
| <b>D. Non-Operating Revenue</b>        |                                                           |              |     |
| 24                                     | Contributions                                             |              | 24  |
| 25                                     | Interest and Other Investment Income***                   | 12,273       | 25  |
| 26                                     | <b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>   | \$ 12,273    | 26  |
| <b>E. Other Revenue (specify):****</b> |                                                           |              |     |
| 27                                     | <b>Settlement Income (Insurance, Legal, Etc.)</b>         |              | 27  |
| 28                                     | See PG19A                                                 | 733          | 28  |
| 28a                                    |                                                           |              | 28a |
| 29                                     | <b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>      | \$ 733       | 29  |
| 30                                     | <b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>   | \$ 7,640,821 | 30  |

|                                     |                                                                | 2            |    |
|-------------------------------------|----------------------------------------------------------------|--------------|----|
| II. Expenses                        |                                                                | Amount       |    |
| <b>A. Operating Expenses</b>        |                                                                |              |    |
| 31                                  | General Services                                               | 1,519,173    | 31 |
| 32                                  | Health Care                                                    | 2,790,410    | 32 |
| 33                                  | General Administration                                         | 2,007,869    | 33 |
| <b>B. Capital Expense</b>           |                                                                |              |    |
| 34                                  | Ownership                                                      | 409,872      | 34 |
| <b>C. Ancillary Expense</b>         |                                                                |              |    |
| 35                                  | Special Cost Centers                                           | 485,377      | 35 |
| 36                                  | Provider Participation Fee                                     | 365,835      | 36 |
| <b>D. Other Expenses (specify):</b> |                                                                |              |    |
| 37                                  |                                                                |              | 37 |
| 38                                  |                                                                |              | 38 |
| 39                                  |                                                                |              | 39 |
| 40                                  | <b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>               | \$ 7,578,535 | 40 |
| 41                                  | <b>Income before Income Taxes (line 30 minus line 40)**</b>    | 62,286       | 41 |
| 42                                  | <b>Income Taxes</b>                                            |              | 42 |
| 43                                  | <b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b> | \$ 62,286    | 43 |

| III. Net Inpatient Revenue detailed by Payer Source |                                                                       |              |    |
|-----------------------------------------------------|-----------------------------------------------------------------------|--------------|----|
| 44                                                  | Medicaid - Net Inpatient Revenue                                      | \$ 6,449,334 | 44 |
| 45                                                  | Private Pay - Net Inpatient Revenue                                   | 121,798      | 45 |
| 46                                                  | Medicare - Net Inpatient Revenue                                      | 756,158      | 46 |
| 47                                                  | Other-(specify)                                                       | 150,215      | 47 |
| 48                                                  | Other-(specify)                                                       | 31,902       | 48 |
| 49                                                  | <b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b> | \$ 7,509,406 | 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.

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning 01/01/2017 Ending:

12/31/2017

**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                      | \$ 728.21        |
| Vendor Discounts                                            | \$ 4.85          |
| <br>                                                        |                  |
| Line 28 Total:                                              | <u>\$ 733.06</u> |

Facility Name & ID Number Heather Health Care Center

# 0023945

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

(This schedule must cover the entire reporting period.)

|    | 1                             | 2**                        | 3                                      | 4                   |          |    |
|----|-------------------------------|----------------------------|----------------------------------------|---------------------|----------|----|
|    | # of Hrs. Actually Worked     | # of Hrs. Paid and Accrued | Reporting Period Total Salaries, Wages | Average Hourly Wage |          |    |
| 1  | Director of Nursing           | 2,080                      | 2,080                                  | \$ 93,857           | \$ 45.12 | 1  |
| 2  | Assistant Director of Nursing | 2,072                      | 2,080                                  | 60,018              | 28.85    | 2  |
| 3  | Registered Nurses             | 7,679                      | 8,311                                  | 267,094             | 32.14    | 3  |
| 4  | Licensed Practical Nurses     | 30,130                     | 32,645                                 | 879,156             | 26.93    | 4  |
| 5  | CNAs & Orderlies              | 56,995                     | 62,173                                 | 799,997             | 12.87    | 5  |
| 6  | CNA Trainees                  |                            |                                        |                     |          | 6  |
| 7  | Licensed Therapist            |                            |                                        |                     |          | 7  |
| 8  | Rehab/Therapy Aides           |                            |                                        |                     |          | 8  |
| 9  | Activity Director             | 2,080                      | 2,080                                  | 31,807              | 15.29    | 9  |
| 10 | Activity Assistants           | 5,674                      | 5,882                                  | 59,573              | 10.13    | 10 |
| 11 | Social Service Workers        |                            |                                        |                     |          | 11 |
| 12 | Dietician                     |                            |                                        |                     |          | 12 |
| 13 | Food Service Supervisor       | 2,080                      | 2,080                                  | 40,708              | 19.57    | 13 |
| 14 | Head Cook                     |                            |                                        |                     |          | 14 |
| 15 | Cook Helpers/Assistants       | 14,923                     | 16,779                                 | 208,414             | 12.42    | 15 |
| 16 | Dishwashers                   |                            |                                        |                     |          | 16 |
| 17 | Maintenance Workers           | 1,520                      | 1,520                                  | 37,715              | 24.81    | 17 |
| 18 | Housekeepers                  | 18,218                     | 19,493                                 | 234,968             | 12.05    | 18 |
| 19 | Laundry                       | 4,649                      | 5,613                                  | 71,781              | 12.79    | 19 |
| 20 | Administrator                 | 2,088                      | 2,311                                  | 125,512             | 54.31    | 20 |
| 21 | Assistant Administrator       |                            |                                        |                     |          | 21 |
| 22 | Other Administrative          | 2,176                      | 2,255                                  | 47,631              | 21.13    | 22 |
| 23 | Office Manager                |                            |                                        |                     |          | 23 |
| 24 | Clerical                      | 3,671                      | 4,055                                  | 51,182              | 12.62    | 24 |
| 25 | Vocational Instruction        |                            |                                        |                     |          | 25 |
| 26 | Academic Instruction          |                            |                                        |                     |          | 26 |
| 27 | Medical Director              |                            |                                        |                     |          | 27 |
| 28 | Qualified MR Prof. (QMRP)     |                            |                                        |                     |          | 28 |
| 29 | Resident Services Coordinator | 2,080                      | 2,080                                  | 57,992              | 27.88    | 29 |
| 30 | Habilitation Aides (DD Homes) |                            |                                        |                     |          | 30 |
| 31 | Medical Records               |                            |                                        |                     |          | 31 |
| 32 | Other Health Care(specify)    | 11,397                     | 12,079                                 | 234,888             | 19.45    | 32 |
| 33 | Other(specify)                |                            |                                        |                     |          | 33 |
| 34 | TOTAL (lines 1 - 33)          | 169,511                    | 183,515                                | \$ 3,302,293 *      | \$ 17.99 | 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              | \$2,250 Month                              | \$ 26,996                          | 1-3  | 35 |
| 36 | Medical Director                | \$2,417 Month                              | 29,000                             | 9-3  | 36 |
| 37 | Medical Records Consultant      |                                            |                                    |      | 37 |
| 38 | Nurse Consultant                |                                            |                                    | 10-3 | 38 |
| 39 | Pharmacist Consultant           | \$346 Month                                | 4,152                              | 10-3 | 39 |
| 40 | Physical Therapy Consultant     |                                            |                                    |      | 40 |
| 41 | Occupational Therapy Consultant |                                            |                                    |      | 41 |
| 42 | Respiratory Therapy Consultant  |                                            |                                    |      | 42 |
| 43 | Speech Therapy Consultant       |                                            |                                    |      | 43 |
| 44 | Activity Consultant             | \$225 Month                                | 2,700                              | 11-3 | 44 |
| 45 | Social Service Consultant       |                                            |                                    | 11-3 | 45 |
| 46 | Other(specify)                  |                                            |                                    |      | 46 |
| 47 |                                 |                                            |                                    |      | 47 |
| 48 |                                 |                                            |                                    |      | 48 |
| 49 | TOTAL (lines 35 - 48)           |                                            | \$ 62,848                          |      | 49 |

**C. CONTRACT NURSES**

|    | 1                                | 2                    | 3                                  |      |    |
|----|----------------------------------|----------------------|------------------------------------|------|----|
|    | Number of Hrs. Paid & Accrued    | Total Contract Wages | Schedule V Line & Column Reference |      |    |
| 50 | Registered Nurses                |                      | \$                                 |      | 50 |
| 51 | Licensed Practical Nurses        |                      |                                    |      | 51 |
| 52 | Certified Nurse Assistants/Aides | \$481 Month          | 5,777                              | 10-3 | 52 |
| 53 | TOTAL (lines 50 - 52)            |                      | \$ 5,777                           |      | 53 |



Heather Health Care Center  
 Legal Fee Support  
 2017

|                                                                                                                                        |                     |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Legal Fees Reported on Pg 21, Section C:                                                                                               | 74,174              |
| Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22                                                    | (1,318.00)          |
| Non-allowable legal fees, if any, deducted or<br>- Pg 6A (AMS Allocated Legal Fees)<br>+ Add Back voided invoice of prior year, if any | (45,192.00)         |
| Allowable Legal Fees                                                                                                                   | <u>\$ 27,664.48</u> |

In Detail:

| <u>Vendor Name</u>                | <u>Invoice Date</u> | <u>Amount</u>           |
|-----------------------------------|---------------------|-------------------------|
| Von Briesen & Roper               | 09/19/17            | 334.32                  |
| Von Briesen & Roper               | 06/30/17            | 134.64                  |
| Von Briesen & Roper               | 09/19/17            | 39.00                   |
| Von Briesen & Roper               | 08/10/17            | 26.32                   |
| Von Briesen & Roper               | 11/20/17            | 7.28                    |
| The Alden Group, LTD.             | 06/06/17            | 2,320.95                |
| The Alden Group, LTD.             | 09/08/17            | 440.26                  |
| The Alden Group, LTD.             | 02/06/17            | 115.64                  |
| Mayer Brown LLP                   | 05/08/17            | 21,457.00               |
| Chicago-Kent College              | 12/06/17            | 1,062.50                |
| Chicago-Kent College              | 07/10/17            | 717.19                  |
| Chicago-Kent College              | 04/06/17            | 610.94                  |
| Chicago-Kent College              | 11/06/17            | 398.44                  |
| <b>TOTAL ALLOWABLE LEGAL FEES</b> |                     | <u><u>27,664.48</u></u> |

| <u>Vendor Name</u>                               | <u>Invoice Date</u> | <u>Amount</u>          |
|--------------------------------------------------|---------------------|------------------------|
| Pogrund & Korey LLC                              | 1/8/2018            | 522.92                 |
| Pogrund & Korey LLC                              | 1/8/2018            | 500.00                 |
| Pogrund & Korey LLC                              | 10/5/2017           | 263.12                 |
| Pogrund & Korey LLC                              | 8/4/2017            | 26.24                  |
| Pogrund & Korey LLC                              | 7/10/2017           | 6.56                   |
| <b>TOTAL Collection-NOT ALLOWABLE LEGAL FEES</b> |                     | <u><u>1,318.84</u></u> |

| <u>Vendor Name</u>                | <u>Invoice Date</u> | <u>Amount</u>           |
|-----------------------------------|---------------------|-------------------------|
| AMS Corp Legal Cost Alloc-17      | 12/28/17            | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 11/27/2017          | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 10/30/2017          | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 09/27/17            | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 8/29/2017           | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 7/28/2017           | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 7/7/2017            | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 05/26/17            | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 04/28/17            | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 04/05/17            | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 03/02/17            | 3,766.00                |
| AMS Corp Legal Cost Alloc-17      | 02/09/17            | 3,766.00                |
| <b>TOTAL Allocated Legal Fees</b> |                     | <u><u>45,192.00</u></u> |

|                  |                         |
|------------------|-------------------------|
| Total Legal Cost | <u><u>74,175.32</u></u> |
|------------------|-------------------------|

Facility Name & ID Number Heather Health Care Center# 0023945Report Period Beginning: 01/01/2017Ending: 12/31/2017**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 \$17,208
- (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. \$ 13,591 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. \$ 365,835  
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 27,948 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