

Facility Name & ID Number Heather Health Care Center Inc.

002-3945 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	173	TOTALS	173	63,145	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	517	34	2,470	3,021	8
9	SNF/PED					9
10	ICF	46,791	1,128	1,152	49,071	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	47,308	1,162	3,622	52,092	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 82.50%

D. How many bed reserve days during this year were paid by the Department?
0 (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)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES NO

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

I. On what date did you start providing long term care at this location?
Date started 4/1/1978

J. Was the facility purchased or leased after January 1, 1978?
YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 173 and days of care provided 2,165

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Heather Health Care Center Inc. # 002-3945 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	263,413	49,056	24,828	337,297	1,843	339,140	(2,119)	337,021		1
2	Food Purchase		343,292		343,292	(28,161)	315,131	2,233	317,364		2
3	Housekeeping	235,547	58,321		293,867	1,652	295,519	7,348	302,867		3
4	Laundry	78,264	23,409		101,672	433	102,105		102,105		4
5	Heat and Other Utilities			203,937	203,937		203,937	(3,183)	200,753		5
6	Maintenance	55,724		206,384	262,108	223	262,331	42,661	304,992		6
7	Other (specify):* related party/security			210	210		210	6,759	6,969		7
8	TOTAL General Services	632,947	474,078	435,359	1,542,384	(24,010)	1,518,374	53,699	1,572,073		8
	B. Health Care and Programs										
9	Medical Director			31,000	31,000		31,000		31,000		9
10	Nursing and Medical Records	2,420,073	110,865	22,170	2,553,108	10,934	2,564,042	54,288	2,618,330		10
10a	Therapy	41,555	1,495	54,720	97,770		97,770		97,770		10a
11	Activities	368,978	45,317	3,437	417,731	49	417,780		417,780		11
12	Social Services										12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							6,931	6,931		15
16	TOTAL Health Care and Programs	2,830,606	157,677	111,326	3,099,610	10,983	3,110,593	61,219	3,171,811		16
	C. General Administration										
17	Administrative	116,755			116,755		116,755	208,574	325,329		17
18	Directors Fees										18
19	Professional Services			556,980	556,980		556,980	(477,458)	79,522		19
20	Dues, Fees, Subscriptions & Promotions			125,966	125,966		125,966	(97,517)	28,448		20
21	Clerical & General Office Expenses	89,407	19,200	182,202	290,809	789	291,598	251,591	543,189		21
22	Employee Benefits & Payroll Taxes			649,863	649,863	9,844	659,707	(2,679)	657,027		22
23	Inservice Training & Education			379	379		379		379		23
24	Travel and Seminar							1,552	1,552		24
25	Other Admin. Staff Transportation			1,928	1,928		1,928	14,658	16,586		25
26	Insurance-Prop.Liab.Malpractice			438,805	438,805		438,805	4,188	442,993		26
27	Other (specify):* related party			85,510	85,510		85,510	(13,246)	72,264		27
28	TOTAL General Administration	206,162	19,200	2,041,633	2,266,995	10,633	2,277,628	(110,337)	2,167,290		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,669,715	650,955	2,588,318	6,908,989	(2,394)	6,906,595	4,580	6,911,175		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 Inc.

#002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			116,231	116,231		116,231	(19,940)	96,291			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			94,653	94,653		94,653	182,433	277,087			32
33	Real Estate Taxes			412,097	412,097	(412,097)	0	419,925	419,925			33
34	Rent-Facility & Grounds			260,387	260,387	412,097	672,484	(672,484)	(0)			34
35	Rent-Equipment & Vehicles			7,872	7,872		7,872	36,377	44,249			35
36	Other (specify):*											36
37	TOTAL Ownership			891,240	891,240		891,240	(53,689)	837,551			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		314,617	621,458	936,075	2,394	938,469	(280,857)	657,612			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			392,542	392,542		392,542		392,542			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		314,617	1,014,000	1,328,616	2,394	1,331,010	(280,857)	1,050,154			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,669,715	965,572	4,493,558	9,128,845		9,128,845	(329,966)	8,798,879			45

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

002-3945
 Period Beginning: 1/1/2018
 Period Ending: 12/31/2018

IDPH License No. 36-2949011

Reclassifications - Pages 3 & 4

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(28,161)	Employee Meals
	22	28,161	Employee Meals
22		(18,317)	Uniform Reclass
	1	1,843	Uniform Reclass
	3	1,652	Uniform Reclass
	4	433	Uniform Reclass
	6	223	Uniform Reclass
	10	13,328	Uniform Reclass
	11	49	Uniform Reclass
	21	789	Uniform Reclass
10		(2,394)	Oxygen Cost Reclass
	39	2,394	Oxygen Cost Reclass
33		(412,097)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	412,097	Rent - Real Estate Tax on associated landowner (Pg 6)

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space	(9,983)	6		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	(7,475)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(425)	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	(23,324)	21		17
18	Fines and Penalties	(130)	32		18
19	Entertainment	(396)	20		19
20	Contributions	(4,064)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(14,116)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(85,510)	27		24
25	Fund Raising, Advertising and Promotional	(9,330)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (154,752)		\$	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 & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(79,734)	Pg 6s	34
35	Other- Attach Schedule	(95,481)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (175,215)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (329,966)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

Heather Health Care Center Inc.

ID# 002-3945

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (21,859)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(4,754)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	22,844	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	7,401	6	4
5				5
6	Elim ABC Deprec Exp from Pg 12 series -	587	30	6
7	Adj for ABC Related Party Profit - Pg 13			7
8	Real Estate Tax Refund			8
9				9
10	Late Fees on utilities	(6,793)	5	10
11				11
12	Intercompany interest is not allowed (gl 7031)	(91,894)	32	12
13				13
14	A/P Adjustments (vendor discounts)	(637)	10	14
15	Miscellaneous Income - Medical Records	(300)	10	15
16	Miscellaneous Income - TF interest accrued	(43)	10	16
17	Miscellaneous Income - Jury Duty	(34)	10	17
18				18
19				19
20	Depreciation Adj		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	Total	(95,481)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heather Health Care Center Inc.# 002-3945 Report Period Beginning:

1/1/2018

Ending: 12/31/2018

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	2,760	(4,879)	0	0	0	0	0	0	0	(2,119)	1
2	Food Purchase	(425)	0	0	2,658	0	0	0	0	0	0	0	2,233	2
3	Housekeeping	0	0	7,348	0	0	0	0	0	0	0	0	7,348	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(6,793)	0	3,610	0	0	0	0	0	0	0	0	(3,183)	5
6	Maintenance	20,262	0	23,855	0	0	0	103	(1,560)	0	0	0	42,661	6
7	Other (specify):*	0	0	6,759	0	0	0	0	0	0	0	0	6,759	7
8	TOTAL General Services	13,044	0	44,332	(2,221)	0	0	103	(1,560)	0	0	0	53,699	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(1,014)	0	48,711	8,499	(1,908)	0	0	0	0	0	0	54,288	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	6,931	0	0	0	0	0	0	0	0	6,931	15
16	TOTAL Health Care and Programs	(1,014)	0	55,642	8,499	(1,908)	0	0	0	0	0	0	61,219	16
	C. General Administration													
17	Administrative	0	0	208,574	0	0	0	0	0	0	0	0	208,574	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(14,116)	55	(463,397)	0	0	0	0	0	0	0	0	(477,458)	19
20	Fees, Subscriptions & Promotions	(13,789)	0	(83,728)	0	0	0	0	0	0	0	0	(97,517)	20
21	Clerical & General Office Expenses	(23,324)	0	274,915	0	0	0	0	0	0	0	0	251,591	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(2,679)	0	0	0	0	0	0	(2,679)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,552	0	0	0	0	0	0	0	0	1,552	24
25	Other Admin. Staff Transportation	0	0	14,658	0	0	0	0	0	0	0	0	14,658	25
26	Insurance-Prop.Liab.Malpractice	0	3,882	306	0	0	0	0	0	0	0	0	4,188	26
27	Other (specify):*	(85,510)	0	72,264	0	0	0	0	0	0	0	0	(13,246)	27
28	TOTAL General Administration	(136,739)	3,937	25,144	0	(2,679)	0	0	0	0	0	0	(110,337)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(124,710)	3,937	125,118	6,278	(4,588)	0	103	(1,560)	0	0	0	4,580	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heather Health Care Center Inc.# 002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(26,025)	0	6,085	0	0	0	0	0	0	0	0	(19,940)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(99,499)	179,141	102,791	0	0	0	0	0	0	0	0	182,433	32
33	Real Estate Taxes	0	412,097	7,828	0	0	0	0	0	0	0	0	419,925	33
34	Rent-Facility & Grounds	0	(672,484)	0	0	0	0	0	0	0	0	0	(672,484)	34
35	Rent-Equipment & Vehicles	0	0	36,377	0	0	0	0	0	0	0	0	36,377	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(125,524)	(81,246)	153,081	0	0	0	0	0	0	0	0	(53,689)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(69,384)	(11,308)	(200,165)	0	0	0	0	0	(280,857)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(69,384)	(11,308)	(200,165)	0	0	0	0	0	(280,857)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(250,233)	(77,309)	278,199	(63,106)	(15,895)	(200,165)	103	(1,560)	0	0	0	(329,966)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: 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	\$ 672,484	Heather Health Care Center II, LLC		\$	(672,484)	1
2	V	33 Real Estate Tax Expense		Heather Health Care Center II, LLC		412,097	412,097	2
3	V	26 General Insurance		Heather Health Care Center II, LLC		3,882	3,882	3
4	V	32 Interest - Mortgage		Heather Health Care Center II, LLC		174,893	174,893	4
5	V	32 Amortization Expense		Heather Health Care Center II, LLC		4,248	4,248	5
6	V	19 Bank Charges		Heather Health Care Center II, LLC		55	55	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 672,484			\$ 595,175	\$ * (77,309)	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 3,610	\$	3,610	15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		1,552		1,552	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		14,658		14,658	17
18	V	26 Insurance		Alden Management Services, Inc.		306		306	18
19	V	20 Dues/Subscriptions	85,584	Alden Management Services, Inc.		1,856		(83,728)	19
20	V	30 Depreciation		Alden Management Services, Inc.		6,085		6,085	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		7,828		7,828	21
22	V	35 Rent-Equip/Vehicles		Alden Management Services, Inc.		36,377		36,377	22
23	V	32 Interest		Alden Management Services, Inc.		102,791		102,791	23
24	V	1 Dietary Aide Coordinator Salary		Alden Management Services, Inc.		2,760		2,760	24
25	V	3 Housekeeping Coordinator Salary		Alden Management Services, Inc.		7,348		7,348	25
26	V	7 Employee Benef % -Gen'l Servs		Alden Management Services, Inc.		6,759		6,759	26
27	V	10 Nurs/Med Records Salary		Alden Management Services, Inc.		48,711		48,711	27
28	V	15 Employee Benef % - Health Care		Alden Management Services, Inc.		6,931		6,931	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		208,574		208,574	29
30	V	27 Employee Benef %-Administrative		Alden Management Services, Inc.		72,264		72,264	30
31	V	19 Professional Fees	505,586	Alden Management Services, Inc.		42,189		(463,397)	31
32	V	21 Gen'l & Admin	58,992	Alden Management Services, Inc.		333,907		274,915	32
33	V	6 Repairs & Maintenance	42,168	Alden Management Services, Inc.		66,023		23,855	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 692,330			\$ 970,529	\$ *	278,199	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	\$ 24,168	Prism Health Care Services, Inc.	0.00%	\$	\$(24,168)
16	V	1 Dietary salary		Prism Health Care Services, Inc.		14,326	14,326
17	V	2 Tube feeding	26,867	Prism Health Care Services, Inc.		14,170	(12,697)
18	V	10 Equipment rental	6,660			10,997	4,337
19	V	39 Ancillary supplies	138,961	Prism Health Care Services, Inc.		39,574	(99,387)
20	V	1 Gen'l & admin & benefits		Prism Health Care Services, Inc.		4,963	4,963
21	V	2 Gen'l & admin & benefits		Prism Health Care Services, Inc.		15,356	15,356
22	V	10 Gen'l & admin & benefits		Prism Health Care Services, Inc.		4,163	4,163
23	V	39 Gen'l & admin & benefits		Prism Health Care Services, Inc.		30,003	30,003
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		\$ 196,657			\$ 133,551	\$ * (63,106)

* 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	\$ 154,632	Forum Extended Care Services II, Inc.	0.00%	\$ 142,349	\$ (12,284)
16	V	39 IV	9,074	Forum Extended Care Services II, Inc.		8,353	(721)
17	V	39 wound care	9,687	Forum Extended Care Services II, Inc.		8,918	(770)
18	V	10 house stock	19,872	Forum Extended Care Services II, Inc.		18,293	(1,579)
19	V	10 pharmacy consultant	4,152	Forum Extended Care Services II, Inc.		3,822	(330)
20	V	22 vaccinations	2,679	Forum Extended Care Services II, Inc.			(2,679)
21	V	39 vaccinations				2,466	2,466
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		\$ 200,096			\$ 184,201	\$ * (15,895)

* 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	\$ 675,070	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 474,904	\$ (200,165)
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		\$ 675,070			\$ 474,904	\$ * (200,165)

* 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	\$ 34,085	Alden Bennett Construction Company, Inc.	0.00%	\$ 34,189	\$	103	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 34,085			\$ 34,189	\$ *	103	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	\$ 2,367	Alden Design Group, Ltd.	0.00%	\$ 807	\$ (1,560)
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		\$ 2,367			\$ 807	\$ * (1,560)

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

Facility Name & ID Number

Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heather Health Care Center, Inc.	Harvey	The Forum 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 F	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/Alz	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	Alden Courts of Shorewood, Inc.		SNF	26
27			Alden Estates of Skokie, Inc.	Skokie	Alden Estates-Courts of Huntley, Inc.		SNF	27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30			Alden - Long Grove Rehabilitation and Health C	Long Grove				30

Facility Name & ID Number Heather Health Care Center Inc. # 002-3945 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg A.	Chairman-Board of D	Chairman	100.00	177,835	1.548	3.87	Salary	\$ 7,165	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	96,127	1.548	3.87	Salary	3,873	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	96,127	1.548	3.87	Salary	3,873	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	112,310	1.548	3.87	Salary	4,525	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	60,688	1.548	3.87	Salary	2,445	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	177,835	1.3545	3.87	Salary	7,165	6-7, 17-7	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	\$ 29,046		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 Inc.

002-3945 Report Period Beginning: 1/1/2018

Ending: 2/31/2018

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	1,345,058	36	\$ 93,217	\$ 52,092	\$ 3,610	1
2	24	Trav & Seminar	Patient Days	1,345,058	36	40,070	52,092	1,552	2
3	25	Other Admin Travel	Patient Days	1,345,058	36	378,471	52,092	14,658	3
4	26	Insurance	Patient Days	1,345,058	36	7,901	52,092	306	4
5	20	Dues & Subscriptions	Patient Days	1,345,058	36	47,918	52,092	1,856	5
6	30	Depreciation	No of Providers/usage	36	36	241,024	1	6,085	6
7	33	Real Estate Tax	Patient Days/usage	1,345,058	36	225,231	52,092	7,828	7
8	35	Rent-Equip & Vehicle	Patient Days	1,345,058	36	939,296	52,092	36,377	8
9	32	Interest	Patient Days/usage	1,345,058	36	2,386,801	52,092	102,791	9
10	1	Dietary Salary	Patient Days	1,345,058	36	71,277	71,277	2,760	10
11	3	Housekeeping Salary	Patient Days	1,345,058	36	189,741	189,741	7,348	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,345,058	36	174,531	52,092	6,759	12
13	10	Nurs & Med Records Salary	Patient Days	1,345,058	36	1,365,622	1,365,622	48,711	13
14	15	Employee Benefits -Health Care	Patient Days	1,345,058	36	178,975	52,092	6,931	14
15	17	Administrative Salary	Patient Days/usage	1,345,058	36	5,672,224	52,092	208,574	15
16	27	Employee Benefits - Admin	Patient Days	1,345,058	36	1,865,905	1,865,905	72,264	16
17	19	Professional fees	Patient Days	1,345,058	36	1,189,339	934,398	42,189	17
18	21	Gen'I & Admin	Patient Days	1,345,058	36	8,621,748	7,630,656	333,907	18
19	6	Repair & Maint.	Patient Days	1,345,058	36	1,609,999	1,070,693	66,023	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 25,299,290	\$ 13,128,292	\$ 970,529	25

Facility Name & ID Number

Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	MB Loan (GL 2504/7055)		x	Mortgage	\$35,357.46	06/21/18	\$ 5,200,000	\$ 5,152,516	04/15/23	0.0400	\$ 174,893	1						
2	Interest Capital Lease (GL 7030)			Phone Lease							847	2						
3												3						
4	Insurance Interest (GL7053)		x	Medical Malpractice							1,782	4						
5	Amort Financing Fees (GL 1920)		x								4,248	5						
Working Capital																		
6	Related party - AMS		x								102,791	6						
7												7						
8												8						
9	TOTAL Facility Related				\$35,357.46		\$ 5,200,000	\$ 5,152,516			\$ 284,561	9						
B. Non-Facility Related*																		
10	Interest Income (GL 4975)										(7,475)	10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (7,475)	14						
15	TOTALS (line 9+line14)						\$ 5,200,000	\$ 5,152,516			\$ 277,087	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.)

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heather Health Care Center Inc. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 002-3945

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 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party - Alden Management</u>	\$ <u>202,125.00</u>	\$ <u>7,828.00</u>
2. <u>29-18-410-063-0000</u>	<u>Nursing facility</u>	\$ <u>344,048.89</u>	\$ <u>344,048.89</u>
3. <u>29-18-410-054-0000</u>	<u>Nursing facility</u>	\$ <u>3,848.31</u>	\$ <u>3,848.31</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>550,022.20</u></u>	\$ <u><u>355,725.20</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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 Inc.

002-3945 Report Period Beginning:

1/1/2018 Ending:

12/31/2018

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.

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: Nursing facility, 62,115, 2005, \$ 187,500, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 62,115, (blank), \$ 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
	Improvement Type**										
9		LAND IMPROVEMENT/ROOFING/HVAC	1980		168,496		10-27			168,496	9
10		PAVING/PAINTING/DRAINAGE TILE	1981		13,153		10-30			13,153	10
11		ROOFING	1983		3,100		12			3,100	11
12		DOOR WINDOW/BEARING ASSEMBLE/WATER PUMP	1984		15,805		5			15,805	12
13		ROOFING/HEAT EXCHANGE/MOTOR/BASEBOARD	1985		17,603		8-10			17,603	13
14		ROOF REPAIR/SEAL PARKING LOT/HEAT EXCHANGE	1986		40,170		2-10			40,170	14
15		COMPRESSOR REPR/INSTLL FLOW/SWTCH/REWIRE ALARM	1988		22,171		5 & 10			22,171	15
16		ANDERSON (ELEVATOR UV5 VALVE)	1990		1,577		5			1,577	16
17		REPL HEAT EXCHANGE/ROOFTOP EXHST/RE-BRICK WALL	1991		22,663		5-25			22,663	17
18		HOT WATER TANK/SEWER REPAIR	1992		15,092		5 & 15			15,092	18
19		SEWAGE EJECTOR/VALVE/MOTOR/WINDOW REPAIR	1993		20,312		5&10			20,312	19
20		ROOF REPAIR/BOILER/PUMP REPAAIR/ALARM REPAIR/WINDC	1994		45,851		3			45,851	20
21											21
22		ALARM REPAIR/LOCK SET&KEYS/FLOOR REPAIR/FLOOR TILE	1995		44,195		10			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 & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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		5,920	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	114	20	114		3,900	51
52	WRAP CHILLER PIPES	1998	2,682	112	20	112		2,682	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	68	20	68		1,374	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	\$ 578		\$ 578	\$	\$ 603,197	70

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

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 604,381	\$ 578		\$ 578	\$	\$ 603,197	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		5,048	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		7,629	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		3,961	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		3,939	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		15			4,559	33
34	TOTAL (lines 1 thru 33)		\$ 743,981	\$ 1,733		\$ 1,733	\$	\$ 739,847	34

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

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 743,981	\$ 1,733		\$ 1,733	\$	\$ 739,847	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		778	6
7	Replace RPZ Valve main Boiler Room	2002	545		15			545	7
8	Replace RPZ Valves 1 small Boiler Room	2002	1,865		15		0	1,865	8
9	Replace 3 outside valves	2002	1,165		15			1,165	9
10	ABC - Replace doors	2002	4,103		10			4,103	10
11	Security Services - Keypad entry system	2002	1,575		15			1,575	11
12	Security Services - Door Alarm System	2002	2,035		15			2,035	12
13	CAPPS Replace Drain Line	2002	2,965	148	20	148		2,495	13
14	GT Mechanical - replace chiller condensor motor	2002	2,876		15			2,876	14
15	GT Mechanical - Replace Bearing assem. Big Boiler	2002	1,357		15			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		15			1,761	17
18	Healthcare Products - Repair wheelchairs	2002	2,282		3			2,282	18
19	CAPPS - Repair Sprinkler System	2002	1,165		15			1,165	19
20	GT Mechanical - Repair Heater	2002	1,658		15			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	77	15	77		2,284	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	105	15	105		3,755	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	TOTAL (lines 1 thru 33)		\$ 816,434	\$ 2,110		\$ 2,110	\$ 0	\$ 811,443	34

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

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 816,434	\$ 2,110		\$ 2,110	\$	\$ 811,443	1
2	Forum Prof Ctr: Remodeling	1979	14,770		20			14,770	2
3	Forum Prof Ctr: Build Improv - multiple	1980	28,765		15			28,765	3
4	Forum Prof Ctr: Tennant Improv	1986	908		13			908	4
5	Forum Prof Ctr: AMS remodel	1990	6,169		10			6,169	5
6	Forum Prof Ctr: Roof	1994	3,254		16			3,254	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,147		16			1,147	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,812		10			1,812	8
9	Forum Prof Ctr: Remodel/electrical	2001	706		7			706	9
10	Forum Prof Ctr: bathroom remodel	2002	624		5			624	10
11	Forum Prof Ctr: remodel suites/etc.	2003	803		9			803	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,471		7			2,471	12
13	Forum Prof Ctr: Suite renovation	2005	2,383		10			2,383	13
14	Forum Prof Ctr: Superior installations, etc.	2006	119		4			119	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	479		7			479	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	412		7			412	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	838	90	10	90		771	17
18	Forum Prof Ctr: Building Renovations	2010	1,427		5			1,427	18
19	Forum Prof Ctr: Building Renovations	2011	4,480	356	10	356		3,252	19
20	Forum Prof Ctr: Building Renovations	2012	272	37	15	37		258	20
21	Forum Prof Ctr: Building Renovations	2013	408	58	7	58		282	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	415	42	10	42		177	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	338	65	10	65		290	23
24	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	952	106	13	106		176	24
25	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,du	2018	20,591	718	15	718		718	25
26									26
27	Alden Mgt Servs: Remodel suites	1993	6,577		7			6,577	27
28	Alden Mgt Servs: Remodel suites	2002	274		13			274	28
29	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81	16	15	16		40	30
31	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	1,259	15	1,259		1,259	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 961,610	\$ 4,857		\$ 4,857	\$	\$ 897,712	34

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

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 961,610	\$ 4,857		\$ 4,857	\$	\$ 897,712	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		998	22
23	ABC - New Outdoor Sign Install	2005	1,637		12			1,637	23
24	ABC - New Mental Institution Unit	2006	32,303	1,615	20	1,615		19,380	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		2,749	29
30	AC Compressor and Repair	2006	10,386	692	15	692		8,538	30
31	ABC - Fire ID plate and sprinkler system repairs	2006	10,563	704	15	704		8,508	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,130,017	\$ 8,156		\$ 8,156	\$	\$ 1,048,340	34

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

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 1,130,017	\$ 8,156		\$ 8,156	\$	\$ 1,048,340	1
2	New MI Unit	2007	9,497		10			9,497	2
3	Masonry	2007	43,549	2,903	15	2,903		32,418	3
4	Hot Water Storage	2007	5,984		10			5,984	4
5	Compressor Contractor	2007	7,052	470	15	470		5,602	5
6	Heating/Vent	2007	9,645		10			9,645	6
7	Cubicle Repair	2007	3,015		10			3,015	7
8	Lockset Replacement	2007	2,538		10			2,538	8
9	Roof Replacements	2007	3,556		10			3,556	9
10	Duct Work	2007	3,201	160	20	160		1,881	10
11	Fan Motor and Compressor	2007	3,696		10			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		10			4,956	14
15	Refrigeration Leak Repair	2007	5,864		10			5,864	15
16	Circulation Pump	2007	6,842		10			6,842	16
17	New Hot Water Heater	2007	8,605		10			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	66	10	66		3,933	20
21	Top Notch - Evaporator Assembly w/parts	2008	2,892	121	10	121		2,892	21
22	ABC - Repair south wing Roof	2008	6,404	321	10	321		6,404	22
23	Top Notch - Condensing Unit	2008	3,919	261	15	261		2,742	23
24	GT Mechanical - Dining Room Compressor Motor	2008	3,069	154	10	154		3,069	24
25	GT Mechanical - Motor & Bearing Assembly	2008	2,960	148	10	148		2,960	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		1,338	27
28	ABC - New MI Unit	2009	36,050	2,403	15	2,403		24,233	28
29	ABC - New Security Fence	2009	6,519	435	15	435		4,130	29
30	J.D. & Sons - New Roofing Material - Partial	2009	5,000	500	10	500		4,708	30
31	J.D. & Sons - New Roofing Material	2009	15,000	1,500	10	1,500		14,125	31
32	Top Notch - New Booster	2009	5,406		5			5,406	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,366,461	\$ 17,730		\$ 17,730	\$	\$ 1,253,040	34

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

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 1,366,461	\$ 17,730		\$ 17,730	\$	\$ 1,253,040	1
2	Roof Flat and Mansard - ALDBEN	2010	8,187	819	10	819		6,755	2
3	Asphalt Parking Lot Sealcoat - ALDBEN	2010	5,556	522	8	522		5,556	3
4									4
5	Fan Condenser Sprinkler - GTMECH	2011	5,593		5			5,593	5
6	Dishwasher Repipe Disconnect - BELEC	2011	3,184	(1)	5	(1)		3,184	6
7									7
8	Fire Sprinkler Pump Conversion - ALDBEN	2012	39,531	1,581	25	1,581		10,936	8
9	Fire Sprinkler Pump Conversion - ALDBEN	2012	45,723	1,829	25	1,829		12,498	9
10	Fire Sprinkler Pump Conversion - ALDBEN	2012	4,763	191	25	191		1,287	10
11	Repair, new Motor, Inducer, Exchanger, Heat - GTMECH	2012	6,091	609	10	609		4,263	11
12	Repair Dishwasher - Reducer, Speed - TOPNOT	2012	3,516		5			3,516	12
13									13
14	Fire Protection System, Dry Pipe Sprinkler System - ALDBEN	2013	5,426	271	20	271		1,581	14
15	Fire Protection System, Dry Pipe Sprinkler System - ALDBEN	2013	4,807	240	20	240		1,320	15
16	Fire Protection, Power, Dry Sprinkler System - OAKFIR	2013	8,131	407	20	407		2,238	16
17	Asphalt Paving - ALDBEN	2013	2,943	368	8	368		1,963	17
18									18
19	Room, Built Electric Room - ALDBEN	2014	6,248	417	15	417		1,876	19
20	Fire Sprinklers - ALDBEN	2014	18,337	917	20	917		3,897	20
21	Elevator, Repair - KONINC	2014	15,248	3,050	5	3,050		13,471	21
22	Chiller Circuit Repair - GTMECH	2014	10,512	2,102	5	2,102		9,109	22
23									23
24	Roof Repairs - JDROOF	2015	15,000	1,500	10	1,500		4,875	24
25	Elevator Rpair - SUBELE	2015	6,819	1,364	5	1,364		4,319	25
26									26
27	Sprinklers Installed - SENSAU	2016	4,875	195	25	195		536	27
28	Motors (6) for roof top Exhaust, HVAC -ALDBEN	2016	3,359	672	5	672		1,456	28
29									29
30	Radiotor for Generaor	2017	6,366	1,273	5	1,273		2,440	30
31	Repaired Toilets	2017	4,914	983	5	983		1,720	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,601,589	\$ 37,039		\$ 37,039	\$	\$ 1,357,429	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 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 1,601,589	\$ 37,039		\$ 37,039	\$	\$ 1,357,429	1
2	Adjust for ABC Related Party Profit	2008	(73)	(63)		(63)		(73)	2
3	Adjust for ABC Related Party Profit	2009	(86)	(30)		(30)		(86)	3
4	Adjust for ABC Related Party Profit	2011	(168)	(63)		(63)		(168)	4
5	Adjust for ABC Related Party Profit	2012	5,558	794		794		3,970	5
6	Adjust for ABC Related Party Profit	2013	177	12		12		60	6
7	Adjust for ABC Related Party Profit	2014	(47)	(44)		(44)		(47)	7
8	Adjust for ABC Related Party Profit	2016	(21)	(19)		(19)		(21)	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)		\$ 1,606,929	\$ 37,626		\$ 37,626	\$	\$ 1,361,064	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 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 1,606,929	\$ 37,626		\$ 37,626	\$	\$ 1,361,064	1
2	Repaired compressor - GTMECH, basement	2018	5,136	599	5	599	(0)	599	2
3	Roof repair- JDROOF, roof	2018	4,250	496	5	496	0	496	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)		\$ 1,616,314	\$ 38,721		\$ 38,721	\$ 0	\$ 1,362,159	34

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

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 597,027	\$ 51,507	\$ 51,507	\$	varies	\$ 264,559	71
72	Current Year Purchases	66,090	4,924	4,924		varies	4,924	72
73	Fully Depreciated Assets	617,067	1,139	1,139		varies	617,067	73
74								74
75	TOTALS	\$ 1,280,185	\$ 57,569	\$ 57,569	\$		\$ 886,550	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	related party-AMS	various	1998-2004	3,802					3,802	77
78										78
79										79
80	TOTALS			\$ 3,802	\$	\$	\$		\$ 3,802	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,087,801	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 96,291	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 96,291	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 0	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,252,511	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Related party - cost is eliminated

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning 7/1/2015

Ending 6/30/2025

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

Fiscal Year Ending Annual Rent

12.	<u>12/31/2019</u>	\$ <u>varies</u>
13.	<u>12/31/2020</u>	\$ <u>varies</u>
14.	<u>12/31/2021</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: \$ 12,203 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 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Related party-PG 6A</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>20,698</u>	17
18					18
19	<u>Auto lease-GL 6890</u>		<u>0.00</u>		19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>20,698</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. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			
		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	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 283,942	\$		\$ 283,942	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			21,909			21,909	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			310,200			310,200	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 prescrpts				144,815		144,815	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): _____									12
13	Other (specify): <u>See PG 16A</u>	39-1, 39-3, if any				(200,165)	96,911		(103,254)	13
14	TOTAL			\$		\$ 415,886	\$ 241,726		\$ 657,612	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	283,941.23	
2.	ST	39-3	To Col 5	21,909.17	
3.					
4.	PT	39-3	To Col 5	310,199.82	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			154,632.43	
	Manual Input from Related Party- Forum Drugs & Vaccinations			(9,817.20)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	144,815.23	760,865.45
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3		380.60
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6		0.00
	Total Exceptional Care (Line 12, Col 8)				380.60
13.	Other:	See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT		To Col 5	(200,165.32)	From Page 6D
	Other			165,011.40	
	Manual Input: Related Party - Prism			(69,383.93)	From Page 6B
	Manual Input: Related Party FECII - I.V.			(720.79)	From Page 6C
	Manual Input: Related Party FECII - Wound Care Products			(769.52)	From Page 6C
	Oxygen, from reclass worksheet (Pg 4A)			2,394.00	
13.	Col 6: Supplies Total		To Col 6	96,531.15	96,531.15
13.	Total Line 13, Column 8			(103,634.16)	
14.	Total			657,611.88	

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning: 1/1/2018

Ending:

12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$ 1,471	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>137,000</u>)	2,012,234	2,012,234	3
4	Supply Inventory (priced at)	3,402	3,402	4
5	Short-Term Investments			5
6	Prepaid Insurance		4,285	6
7	Other Prepaid Expenses	13,793	13,793	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	2,417	2,417	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,031,846	\$ 2,037,602	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	39,115	39,115	12
13	Land		197,659	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,567,342	1,567,342	15
16	Equipment, at Historical Cost	1,316,409	1,316,409	16
17	Accumulated Depreciation (book methods)	(2,180,777)	(2,180,777)	17
18	Deferred Charges		41,293	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>Amort Financing Fees</u>		(4,248)	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 742,089	\$ 976,793	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,773,935	\$ 3,014,395	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 613,497	\$ 613,497	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	249,921	249,921	28
29	Short-Term Notes Payable	7,010	91,768	29
30	Accrued Salaries Payable	489,640	489,640	30
31	Accrued Taxes Payable (excluding real estate taxes)	22,227	22,227	31
32	Accrued Real Estate Taxes(Sch.IX-B)		358,300	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/Ins,due to IDPA,Sales Tax</u>	246,799	246,799	36
37	<u>Due to Affiliates (current)</u>	710,417	710,417	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,339,510	\$ 2,782,568	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	31,840	5,099,597	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates (long term)</u>	12,337,528	6,495,374	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 12,369,368	\$ 11,594,972	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 14,708,878	\$ 14,377,540	46
47	TOTAL EQUITY(page 18, line 24)	\$ (11,934,942)	\$ (11,363,145)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,773,935	\$ 3,014,395	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (12,137,143)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (12,137,143)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	202,201	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 202,201	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (11,934,942)	24 *

* This must agree with page 17, line 47.

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 8,994,562	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,994,562	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	312,442	6
7	Oxygen	12,909	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 325,351	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	182	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 182	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	7,475	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 7,475	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG 19A</u>	3,477	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,477	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,331,046	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,542,384	31
32	Health Care	3,099,610	32
33	General Administration	2,266,995	33
B. Capital Expense			
34	Ownership	891,240	34
C. Ancillary Expense			
35	Special Cost Centers	936,075	35
36	Provider Participation Fee	392,542	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,128,845	40
41	Income before Income Taxes (line 30 minus line 40)**	202,201	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 202,201	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,245,076	44
45	Private Pay - Net Inpatient Revenue	201,356	45
46	Medicare - Net Inpatient Revenue	1,335,467	46
47	Other-(specify) <u>Hospice/Insurance</u>	212,662	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,994,562	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 Inc.# 002-3945Report Period Beginning 1/1/2018

Ending:

12/31/2018**Details of Page 19, Line 28**

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (discrbe) (is offset against Sch.# V)	
Miscellaneous Income - Medical Records	\$ 300.00
Miscellaneous Income - Jury Duty	\$ 34.40
Miscellaneous Income - TF Interest Accrued	\$ 42.73
Vendor Discounts	\$ 3,099.69
Line 28 Total:	<u>\$ 3,476.82</u>

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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	2,048	2,080	\$ 94,488	\$ 45.43	1
2	Assistant Director of Nursing	2,080	2,080	62,576	30.08	2
3	Registered Nurses	4,689	5,110	168,445	32.96	3
4	Licensed Practical Nurses	34,891	37,503	1,036,060	27.63	4
5	CNAs & Orderlies	67,978	73,402	1,001,677	13.65	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	32,489	15.62	9
10	Activity Assistants	6,298	6,761	74,865	11.07	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	2,016	2,080	41,784	20.09	13
14	Head Cook					14
15	Cook Helpers/Assistants	15,083	16,826	221,629	13.17	15
16	Dishwashers					16
17	Maintenance Workers	2,040	2,248	55,724	24.79	17
18	Housekeepers	16,855	18,403	235,547	12.80	18
19	Laundry	5,125	5,858	78,264	13.36	19
20	Administrator	2,080	2,080	116,755	56.13	20
21	Assistant Administrator					21
22	Other Administrative	2,312	2,358	47,018	19.94	22
23	Office Manager	5	5	53	10.00	23
24	Clerical	2,994	3,425	42,337	12.36	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,024	2,024	56,828	28.08	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)	12,599	13,660	261,624	19.15	32
33	Other(specify) <u>Clinical Support S</u>	1,176	1,200	41,555	34.63	33
34	TOTAL (lines 1 - 33)	184,373	199,185	\$ 3,669,715 *	\$ 18.42	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	\$2,069 Monthly	24,828	1-3	35
36	Medical Director	\$2,583 Monthly	31,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	\$346 Monthly	4,152	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	\$222 Monthly	2,659	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 62,639		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	\$1,301 Monthly	15,609	10-3	52
53	TOTAL (lines 50 - 52)		\$ 15,609		53

Heather Health Care Center Inc.
 Legal Fee Support
 2018

PG 21A

Legal Fees Reported on Pg 21, Section C:	87,288
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(14,116.16)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)	(45,192.00)
+ Add Back voided invoice of prior year, if any	
Allowable Legal Fees	<u>\$ 27,979.38</u>

<u>In Detail:</u>		
<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Ariana Fisch	11/06/18	193.00
Ariana Fisch	11/06/18	193.00
Ariana Fisch	10/04/18	193.00
Ariana Fisch	08/06/18	243.00
Ariana Fisch	08/06/18	61.26
Jean A. Adams	12/11/18	862.50
Law Offices of Chicago-Kent	12/06/18	186.46
Law Offices of Chicago-Kent	06/07/18	239.06
Mayer Brown LLP	12/05/18	22,902.00
MidCap	12/10/18	112.85
MidCap	10/03/18	31.49
MidCap	08/07/18	40.49
MidCap	07/10/18	13.50
MidCap	02/06/18	493.81
Stern & Associates	11/14/18	83.00
The Stuttley Group	10/24/18	2,131.25
TOTAL ALLOWABLE LEGAL FE		<u>27,979.67</u>

6806 Lgl Non Coll 0.29

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Pogrund & Korey LLC	1/8/2019	1,194.54
Pogrund & Korey LLC	1/8/2019	850.00
Pogrund & Korey LLC	12/6/2018	885.49
Pogrund & Korey LLC	11/6/2018	882.92
Pogrund & Korey LLC	10/4/2018	1,052.67
Pogrund & Korey LLC	9/7/2018	868.24
Pogrund & Korey LLC	8/6/2018	931.27
Pogrund & Korey LLC	7/6/2018	1,207.82
Pogrund & Korey LLC	6/7/2018	750.00
Pogrund & Korey LLC	5/3/2018	500.00
Pogrund & Korey LLC	4/5/2018	500.00
Pogrund & Korey LLC	3/5/2018	500.00
Pogrund & Korey LLC	2/6/2018	500.00
SB2 Inc	1/8/2019	204.55
SB2 Inc	11/6/2018	295.45
SB2 Inc	10/4/2018	334.16
SB2 Inc	10/4/2018	295.45
SB2 Inc	8/6/2018	295.45
SB2 Inc	4/5/2018	295.45
TOTAL Collection-NOT ALLOWABLE LE		<u>14,116.16</u>

6966 Lgl collect

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
AMS Corp Legal Cost Alloc-'18	12/29/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	12/1/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	10/26/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	9/30/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	8/29/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	7/28/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	6/29/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	5/27/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	4/27/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	3/31/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	3/9/2016	3,766.00
AMS Corp Legal Cost Alloc-'18	2/10/2016	3,766.00
TOTAL Allocated Legal Fees		<u>45,192.00</u>
Total Legal Cost		<u>87,287.83</u>

6806-100-003 Lgl non coll

Facility Name & ID Number Heather Health Care Center Inc.

002-3945

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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. II.Health Care Ass. \$16,608
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 18,500 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. \$ 392,542
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 benefit on Schedule V. \$ 28,161 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