

Facility Name & ID Number Alden of Waterford

0042036 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	99	Skilled (SNF)	99	36,135	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	99	TOTALS	99	36,135	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	695	3,139	13,253	17,087	8
9	SNF/PED					9
10	ICF	7,299	2,402	545	10,246	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	7,994	5,541	13,798	27,333	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.64%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

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 12/29/01

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 99 and days of care provided 13,152

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

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Alden of Waterford

0042036

Report Period Beginning:

01/01/2013

Ending:

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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	470,164	25,826	22,800	518,790	2,360	521,150	(8,367)	512,783		1
2	Food Purchase		288,318		288,318	(28,099)	260,219	(13,182)	247,037		2
3	Housekeeping	131,274	15,765		147,039	1,088	148,127	4,095	152,222		3
4	Laundry	33,928	23,943		57,871	131	58,002		58,002		4
5	Heat and Other Utilities			235,996	235,996		235,996	605	236,601		5
6	Maintenance	40,099		264,066	304,165	(12)	304,153	36,157	340,310		6
7	Other (specify):* Security/related party			1,759	1,759		1,759	5,249	7,008		7
8	TOTAL General Services	675,465	353,852	524,621	1,553,938	(24,532)	1,529,406	24,557	1,553,963		8
	B. Health Care and Programs										
9	Medical Director			9,000	9,000		9,000	27,000	36,000		9
10	Nursing and Medical Records	2,230,939	218,168	6,747	2,455,854	(3,845)	2,452,009	21,158	2,473,167		10
10a	Therapy	63,343	3,513	21,388	88,244		88,244		88,244		10a
11	Activities	99,562	4,363	32,912	136,837	165	137,002		137,002		11
12	Social Services	46,189			46,189		46,189		46,189		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							3,791	3,791		15
16	TOTAL Health Care and Programs	2,440,033	226,044	70,047	2,736,124	(3,680)	2,732,444	51,949	2,784,393		16
	C. General Administration										
17	Administrative	110,687			110,687		110,687	63,935	174,622		17
18	Directors Fees										18
19	Professional Services			622,445	622,445	(1,530)	620,915	(556,850)	64,065		19
20	Dues, Fees, Subscriptions & Promotions			72,946	72,946		72,946	(62,673)	10,273		20
21	Clerical & General Office Expenses	251,400	20,173	94,921	366,494	134	366,628	161,361	527,989		21
22	Employee Benefits & Payroll Taxes			653,016	653,016	20,369	673,385	(13,759)	659,626		22
23	Inservice Training & Education										23
24	Travel and Seminar			612	612		612	689	1,301		24
25	Other Admin. Staff Transportation			4,911	4,911		4,911	8,700	13,611		25
26	Insurance-Prop.Liab.Malpractice			113,963	113,963		113,963	11,454	125,417		26
27	Other (specify):* related party			321,970	321,970		321,970	(283,678)	38,292		27
28	TOTAL General Administration	362,087	20,173	1,884,784	2,267,044	18,973	2,286,017	(670,821)	1,615,196		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,477,585	600,069	2,479,452	6,557,106	(9,239)	6,547,867	(594,315)	5,953,552		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

Alden of Waterford

#0042036

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Ending:

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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			15,068	15,068		15,068	303,023	318,091			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			146,552	146,552		146,552	343,635	490,187			32
33	Real Estate Taxes			73,726	73,726	(73,726)		77,526	77,526			33
34	Rent-Facility & Grounds			728,093	728,093	73,726	801,819	(801,819)				34
35	Rent-Equipment & Vehicles			16,033	16,033		16,033	28,757	44,790			35
36	Other (specify):* MIP							52,165	52,165			36
37	TOTAL Ownership			979,472	979,472		979,472	3,287	982,759			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		877,675	1,628,601	2,506,276	9,239	2,515,515	(123,172)	2,392,343			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			143,682	143,682		143,682		143,682			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		877,675	1,772,283	2,649,958	9,239	2,659,197	(123,172)	2,536,025			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,477,585	1,477,744	5,231,207	10,186,536		10,186,536	(714,200)	9,472,336			45

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

Alden of Waterford
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 Ending: 12/31/2013

IDPH License ID Number: 0042036

Pg 4A

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(28,099.00)	Employee Meals
	22	28,099.00	Employee Meals
22		(7,730.00)	Uniforms
	1	830.00	Uniforms
	3	1,088.00	Uniforms
	4	131.00	Uniforms
	6	(12.00)	Uniforms
	10	5,394.00	Uniforms
	11	165.00	Uniforms
	21	134.00	Uniforms
10		(9,239.00)	Oxygen - to appropriate cost center
	39	9,239.00	Oxygen - to appropriate cost center
33		(73,726.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	73,726.00	Rent - Real Estate Tax on associated landowner (Pg 6)
19		(1,530.00)	Linda Roberts
	1	1,530.00	Linda Roberts

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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	(6,598)	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	(193,644)	30		9
10	Interest and Other Investment Income	(13,066)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,057)	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	(7,776)	21		17
18	Fines and Penalties	(5)	32		18
19	Entertainment	(3,488)	20		19
20	Contributions	(3,249)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(3,442)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(321,970)	27		24
25	Fund Raising, Advertising and Promotional	(24,337)	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)	\$ (580,632)		\$	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)	120,201	Various	34
35	Other- Attach Schedule	(253,769)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (133,568)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (714,200)		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
						52

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (2,077)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(11,003)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	4,290	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	12,865	6	4
5	Correct YTD depreciation	(814)	30	5
6	Adj for ABC related party profit - Pg 12	139	30	6
7				7
8	Late fees on utilities	(1,093)	5	8
9	Flu shot income	(140)	21	9
10				10
11	Misc income - record copies [g/1 4977-100-001]	(1,050)	10	11
12	Marketing Mgr & Aides [g/1 6701 sub 009 & 015]	(73,273)	21	12
13	Mktg Mgr & Aides employee benefits deduction	(13,759)	22	13
14	IL Health Care Assoc. dues (30%)	(820)	20	14
15	Aurora chambers of commerce fees	(300)	20	15
16				16
17	Back out LP mtg int in excess of CON asset limit	(173,207)	32	17
18	Back out LP MIP int in excess of CON asset limit	(20,767)	36	18
19				19
20	Prior year Medical Director settlement	27,000	9	20
21	Eliminate prior year credit	240	24	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		(253,769)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning:

01/01/2013

Ending:

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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	1,461	(9,828)	0	0	0	0	0	0	0	(8,367)	1
2	Food Purchase	(3,057)	0	0	(10,125)	0	0	0	0	0	0	0	(13,182)	2
3	Housekeeping	0	0	4,095	0	0	0	0	0	0	0	0	4,095	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,093)	0	1,698	0	0	0	0	0	0	0	0	605	5
6	Maintenance	10,557	5,087	16,402	0	0	0	210	3,901	0	0	0	36,157	6
7	Other (specify):*	0	0	3,880	1,369	0	0	0	0	0	0	0	5,249	7
8	TOTAL General Services	6,407	5,087	27,536	(18,584)	0	0	210	3,901	0	0	0	24,557	8
	B. Health Care and Programs													
9	Medical Director	27,000	0	0	0	0	0	0	0	0	0	0	27,000	9
10	Nursing and Medical Records	(1,050)	0	24,606	1,351	(3,749)	0	0	0	0	0	0	21,158	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	3,791	0	0	0	0	0	0	0	0	3,791	15
16	TOTAL Health Care and Programs	25,950	0	28,397	1,351	(3,749)	0	0	0	0	0	0	51,949	16
	C. General Administration													
17	Administrative	0	0	63,935	0	0	0	0	0	0	0	0	63,935	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,442)	5,841	(559,249)	0	0	0	0	0	0	0	0	(556,850)	19
20	Fees, Subscriptions & Promotions	(32,194)	604	(31,083)	0	0	0	0	0	0	0	0	(62,673)	20
21	Clerical & General Office Expenses	(81,189)	0	150,249	28,795	63,506	0	0	0	0	0	0	161,361	21
22	Employee Benefits & Payroll Taxes	(13,759)	0	0	0	0	0	0	0	0	0	0	(13,759)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	240	0	449	0	0	0	0	0	0	0	0	689	24
25	Other Admin. Staff Transportation	0	0	8,700	0	0	0	0	0	0	0	0	8,700	25
26	Insurance-Prop.Liab.Malpractice	0	11,331	123	0	0	0	0	0	0	0	0	11,454	26
27	Other (specify):*	(321,970)	0	29,886	2,943	5,463	0	0	0	0	0	0	(283,678)	27
28	TOTAL General Administration	(452,314)	17,776	(336,990)	31,738	68,969	0	0	0	0	0	0	(670,821)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(419,957)	22,863	(281,057)	14,505	65,220	0	210	3,901	0	0	0	(594,315)	29

STATE OF ILLINOIS

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning:

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Summary B

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(207,399)	501,346	9,076	0	0	0	0	0	0	0	0	303,023	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(186,278)	523,168	5,047	0	1,698	0	0	0	0	0	0	343,635	32
33	Real Estate Taxes	0	73,726	3,130	0	670	0	0	0	0	0	0	77,526	33
34	Rent-Facility & Grounds	0	(801,819)	0	0	0	0	0	0	0	0	0	(801,819)	34
35	Rent-Equipment & Vehicles	0	0	28,757	0	0	0	0	0	0	0	0	28,757	35
36	Other (specify):*	(20,767)	72,932	0	0	0	0	0	0	0	0	0	52,165	36
37	TOTAL Ownership	(414,444)	369,353	46,010	0	2,368	0	0	0	0	0	0	3,287	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	(64,974)	(129,369)	71,171	0	0	0	0	0	(123,172)	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	(64,974)	(129,369)	71,171	0	0	0	0	0	(123,172)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(834,401)	392,216	(235,047)	(50,469)	(61,781)	71,171	210	3,901	0	0	0	(714,200)	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
<u>Alden of Waterford Investments, LLC</u>	<u>100</u>	<u>See PG6-Supp</u>		<u>See PG6-Supp</u>		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	<u>34 Rental income</u>	\$ <u>801,819</u>	<u>Waterford Rehab and Courts, LLC</u>	<u>0.00%</u>	\$	\$ <u>(801,819)</u>	1
2	V	<u>32 Interest income-R/R</u>	<u>670</u>	<u>Waterford Rehab and Courts, LLC</u>			<u>(670)</u>	2
3	V	<u>32 Interest income</u>	<u>106,607</u>	<u>Waterford Rehab and Courts, LLC</u>			<u>(106,607)</u>	3
4	V	<u>19 Accounting fees</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>5,841</u>	<u>5,841</u>	4
5	V	<u>20 Annual report fee</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>604</u>	<u>604</u>	5
6	V	<u>6 Repairs & Maintenance</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>5,087</u>	<u>5,087</u>	6
7	V	<u>21 Other administrative</u>		<u>Waterford Rehab and Courts, LLC</u>				7
8	V	<u>33 Real estate taxes</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>73,726</u>	<u>73,726</u>	8
9	V	<u>26 Property & liability insurance</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>11,331</u>	<u>11,331</u>	9
10	V	<u>36 Mortgage insurance premium</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>72,932</u>	<u>72,932</u>	10
11	V	<u>32 Mortgage interest</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>622,693</u>	<u>622,693</u>	11
12	V	<u>30 Depreciation</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>501,346</u>	<u>501,346</u>	12
13	V	<u>32 Amortization</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>7,752</u>	<u>7,752</u>	13
14	Total		\$ <u>909,096</u>			\$ <u>1,301,312</u>	\$ * <u>392,216</u>	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%	\$ 1,698	\$ 1,698 15
16	V	24 Travel / Seminar		Alden Management Services, Inc.		449	449 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		8,700	8,700 17
18	V	26 Insurance		Alden Management Services, Inc.		123	123 18
19	V	20 Dues / Subscriptions	32,562	Alden Management Services, Inc.		1,479	(31,083) 19
20	V	30 Depreciation		Alden Management Services, Inc.		9,076	9,076 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		3,130	3,130 21
22	V	35 Rent-Equip/Vehicle		Alden Management Services, Inc.		28,757	28,757 22
23	V	32 Interest		Alden Management Services, Inc.		5,047	5,047 23
24	V	1 Dietary Salary		Alden Management Services, Inc.		1,461	1,461 24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		4,095	4,095 25
26	V	7 Employee Benef-Gen'l Servs		Alden Management Services, Inc.		3,880	3,880 26
27	V	10 Nursing & Medical records salaries		Alden Management Services, Inc.		24,606	24,606 27
28	V	15 Employee Benef-Health Care		Alden Management Services, Inc.		3,791	3,791 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		63,935	63,935 29
30	V	27 Employee Benef-Administrative		Alden Management Services, Inc.		29,886	29,886 30
31	V	19 Professional Fees	585,458	Alden Management Services, Inc.		26,209	(559,249) 31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		150,249	150,249 32
33	V	6 Repair & Maintenance	11,818	Alden Management Services, Inc.		28,220	16,402 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 629,838			\$ 394,791	\$ * (235,047) 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 Diet. Consultant	\$ 22,800	Prism Health Care Services, Inc.	0.00%	\$ 71	\$ (22,729)
16	V	1 Dietary Salary		Prism Health Care Services, Inc.		12,901	12,901
17	V	2 Tube Feeding	26,535	Prism Health Care Services, Inc.		16,410	(10,125)
18	V	10 Equip. Rental	6,660	Prism Health Care Services, Inc.		8,011	1,351
19	V	39 Ancillary Services	119,909	Prism Health Care Services, Inc.		54,935	(64,974)
20	V	21 Gen'l & Admin Salary		Prism Health Care Services, Inc.		16,965	16,965
21	V	27 Employee Benefits		Prism Health Care Services, Inc.		2,943	2,943
22	V	7 Employee Benefits		Prism Health Care Services, Inc.		1,369	1,369
23	V	21 Gen'l & Admin		Prism Health Care Services, Inc.		11,830	11,830
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		\$ 175,904			\$ 125,435	\$ * (50,469)

* 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	\$ 372,555	Forum Extended Care Services II, Inc.	0.00%	\$ 307,467	\$ (65,088)
16	V	39 I.V.	366,350	Forum Extended Care Services II, Inc.		302,345	(64,005)
17	V	39 Wound Care	1,580	Forum Extended Care Services II, Inc.		1,304	(276)
18	V	10 House Stock	18,349	Forum Extended Care Services II, Inc.		15,144	(3,205)
19	V	10 Pharm Consult	3,113	Forum Extended Care Services II, Inc.		2,569	(544)
20	V	27 Employee Vaccin.	3,052	Forum Extended Care Services II, Inc.		2,518	(534)
21	V	27 Employee Benef: G & A		Forum Extended Care Services II, Inc.		5,997	5,997
22	V	21 Salary: G & A		Forum Extended Care Services II, Inc.		40,056	40,056
23	V	21 Gen'l & Admin.		Forum Extended Care Services II, Inc.		23,450	23,450
24	V	32 Interest		Forum Extended Care Services II, Inc.		1,698	1,698
25	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		670	670
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		\$ 764,999			\$ 703,218	\$ * (61,781)

* 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	\$ 1,563,625	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,634,796	\$	71,171	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		\$ 1,563,625			\$ 1,634,796	\$ *	71,171	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	\$ 15,637	Alden Bennett Construction Company, Inc.	0.00%	\$ 15,847	\$ 210	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		\$ 15,637			\$ 15,847	\$ *	210 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 Grounds maintenance	\$ 100,980	Waterford Management Services, Inc.		\$ 104,881	\$ 3,901	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		\$ 100,980			\$ 104,881	\$ *	3,901	39

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

Facility Name & ID Number

Alden of Waterford

0042036

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Alden Group	59.37	Heather Health Care Center, Inc.	Harvey	The Forum Profession	Chicago	Home Office rental	1
2	Floyd Schlossberg	40.63	Alden-Lincoln Park Rehabilitation and Health Care	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Care	Chicago	Forum Extended Care Se	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Serv	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and Health Care	McHenry	Alden Gardens of Bloom	Bloomingtondale	Supportive Living Fac	6
7			Alden - Wentworth Rehabilitation and Health Care	Chicago	Alden Garden Courts of	DesPlaines	Assisted Living/Alzhei	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterfo	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health Care	Bloomingtondale	Alden Gardens of Water	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Youth	Bloomingtondale	Prism Health Care Servi	Schaumburg	Nursing and Durable	10
11			Alden - Orland Park Rehabilitation and Health Care	Orland Park	Community Physical The	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Care	Chicago	Alden Bennett Construct	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment	Fort Atkinson, WI	Nursing and Durable	13
14			Alden - Town Manor Rehabilitation and Health Care	Cicero				14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health Care	Hoffman Estates				16
17			Alden - North Shore Rehabilitation and Health Care	Skokie				17
18			Alden - Des Plaines Rehabilitation and Health Care	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24								24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30			Alden Estates of Greenville, Inc.	Greenville, IL				30

Facility Name & ID Number Alden of Waterford # 0042036 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg	President	CEO	100.00	181,167	0.828	2.07	Salary	\$ 3,833	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	93,032	0.828	2.07	Salary	1,968	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	93,032	0.828	2.07	Salary	1,968	6-7	3
4	Ina Schlossberg	Board Member	General Operation	0.00	103,038	0.828	2.07	Salary	2,180	17-7	4
5	Audra Elisco	Training Coordinator	quality assurance	0.00	56,165	0.828	2.07	Salary	1,188	21.7	5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										9
10	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra is the daughter of Floyd Schlossberg. Audra is a training coordinator and trains employees in the quality assurance field.										11
12											12
13								TOTAL	\$ 11,137		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 Alden of Waterford

0042036

Report Period Beginning:

01/01/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,319,137	35	\$ 81,942	\$ 27,333	\$ 1,698	1
2	24	Trav & Seminar	Patient Days	1,319,137	35	21,681	27,333	449	2
3	25	Other Admin Travel	Patient Days	1,319,137	35	419,878	27,333	8,700	3
4	26	Insurance	Patient Days	1,319,137	35	5,945	27,333	123	4
5	20	Dues & Subscriptions	Patient Days	1,319,137	35	71,386	27,333	1,479	5
6	30	Depreciation	No of Providers/usage	35	35	331,030	1	9,076	6
7	33	Real Estate Tax	Patient Days/ysage	1,319,137	35	171,267	27,333	3,130	7
8	35	Rent-Equip & Vehicle	Patient Days	1,319,137	35	1,387,861	27,333	28,757	8
9	32	Interest	Patient Days/usage	1,319,137	35	2,365,205	27,333	5,047	9
10	1	Dietary Salary	Patient Days	1,319,137	35	70,514	70,514	1,461	10
11	3	Housekeeping Salary	Patient Days	1,319,137	35	197,635	197,635	4,095	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,319,137	35	187,265	27,333	3,880	12
13	10	Nurs & Med Records Salary	Patient Days/usage	1,319,137	35	1,315,353	1,315,353	24,606	13
14	15	Employee Benefits -Health Care	Patient Days	1,319,137	35	182,984	27,333	3,791	14
15	17	Administrative Salary	Patient Days/usage	1,319,137	35	3,345,614	3,345,614	63,935	15
16	27	Employee Benefits - Admin	Patient Days	1,319,137	35	1,442,333	27,333	29,886	16
17	19	Professional fees	Patient Days	1,319,137	35	1,264,885	822,981	26,209	17
18	21	Gen'I & Admin	Patient Days	1,319,137	35	7,251,269	6,199,389	150,249	18
19	6	Repair & Maint.	Patient Days	1,319,137	35	1,361,952	1,077,972	28,220	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 21,475,999	\$ 13,029,458	\$ 394,791	25

Facility Name & ID Number

Alden of Waterford

0042036

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	Name of Lender	2		3	4	5	6		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		Cambridge		x	Mortgage	\$54,288.00	4/29/11	\$ 12,667,104	\$ 12,332,483	5/1/2051	4.1700	\$ 516,848	1						
2		Int related to f/a > CON limit		x	Mortgage							(173,207)	2						
3		Cambridge		x	Operating loss loan (OLL)	\$12,727.00	5/31/12	2,870,233	2,800,976	1/1/2045	3.7500	105,845	3						
4		Amortization		x	Operating loss loan (OLL) / Mortgage							7,752	4						
5													5						
		Working Capital																	
6		Related party-AMS		x								5,047	6						
7		Related party-FECII		x								1,698	7						
8		Bank of Leumi		x	LOC	varies	1/11/12	1,100,000	700,000	3/10/14	varies	38,275	8						
9		TOTAL Facility Related				\$67,015.00		\$ 16,637,337	\$ 15,833,459			\$ 502,258	9						
		B. Non-Facility Related*																	
10		Insurance interest		x	Medical malpractice							1,665	10						
11		Waterford LP revenue		x	Replacement reserve interest							(670)	11						
12		Interest income of LLC		x	Patient interest income							(13,066)	12						
13													13						
14		TOTAL Non-Facility Related						\$	\$			\$ (12,071)	14						
15		TOTALS (line 9+line14)						\$ 16,637,337	\$ 15,833,459			\$ 490,187	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 52,165 Line # 36

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1.	Real Estate Tax accrual used on 2012 report.	\$	<u>65,100</u>		1
2.	Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	<u>68,386</u>		2
3.	Under or (over) accrual (line 2 minus line 1).	\$	<u>3,286</u>		3
4.	Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>70,440</u>		4
5.	Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$			5
6.	Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$			6
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>73,726</u>		7
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax		\$	<u>3,800.00</u>
		Total Real Estate Tax Expense, Sch V, Line 33		\$	<u>77,526</u>
Real Estate Tax Bill for Calendar Year:	2008	<u>91,489</u>			8
	2009	<u>105,205</u>			9
	2010	<u>91,499</u>			10
	2011	<u>105,245</u>			11
	2012	<u>113,976</u>			12
<u>the current year accrual is based on an estimated 3% increase of the prior year tax</u>					
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2012	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES x NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

Facility Name & ID Number Alden of Waterford

0042036 Report Period Beginning:

01/01/2013 Ending:

12/31/2013

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 59,206 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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

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

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

None

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing facility</u>	<u>152,896</u>		<u>\$ 662,733</u>	1
2					2
3	TOTALS	152,896		\$ 662,733	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	99		2001	\$ 11,880,012	\$ 297,000	40	\$ 171,168	\$ (125,832)	\$ 2,276,107	4
5	Adjustment to correct to CON costs (net=-6,846,713)			(5,033,299)						5
6										6
7										7
8										8
	Improvement Type**									
9	storm/sewer-ltd p/s		2001	218,336	8,733	25	8,733		107,708	9
10	concrete/curbs/gutters-ltd p/s		2001	21,491	1,433	15	1,433		17,673	10
11	concrete walks-ltd p/s		2001	46,391	3,093	15	3,093		38,147	11
12	asphalt paving-ltd p/s		2001	40,929		10			40,929	12
13	street lighting-ltd p/s		2001	129,677	8,645	15	8,645		106,622	13
14	wrought iron fencing-ltd p/s		2001	60,821	2,433	25	2,433		30,007	14
15	piers-ltd p/s		2001	64,296	4,286	15	4,286		52,831	15
16	exterior signs-ltd p/s		2001	20,853	1,156	12	1,156		20,853	16
17	brick pavers-ltd p/s		2001	5,213		10			5,213	17
18	waterfalls-ltd p/s		2001	53,870	2,693	20	2,693		33,214	18
19	gate house-ltd p/s		2001	26,066	1,738	15	1,738		21,435	19
20	retaining walls-ltd p/s		2001	19,115	956	20	956		11,790	20
21	external roads-ltd p/s		2001	261,213		10			261,213	21
22										22
23	storm/sewer-ltd p/s		2003	16,853	674	25	674		7,414	23
24	concrete/curbs/gutters-ltd p/s		2003	1,659	111	15	111		1,221	24
25	concrete walks-ltd p/s		2003	3,581	239	15	239		2,629	25
26	asphalt paving-ltd p/s		2003	3,159		10			3,159	26
27	street lighting-ltd p/s		2003	10,009	667	15	667		7,337	27
28	wrought iron fencing-ltd p/s		2003	4,695	188	25	188		2,066	28
29	piers-ltd p/s		2003	4,963	331	15	331		3,641	29
30	exterior signs-ltd p/s		2003	1,610	134	12	134		1,474	30
31	brick pavers-ltd p/s		2003	402	2	10	2		402	31
32	waterfalls-ltd p/s		2003	4,158	208	20	208		2,288	32
33	gate house-ltd p/s		2003	2,012	134	15	134		1,474	33
34	retaining walls-ltd p/s		2003	1,475	74	20	74		814	34
35	external roads-ltd p/s		2003	20,163	3	10	3		20,163	35
36										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 Alden of Waterford

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	Mech. Projects- install exhaust,gas line, electric to steamer-corp	2002	4,254	213	20	213		2,554	37
38	Long elevator- correct elevator problem-corp	2001	882		10			882	38
39	Affcus- repair fire alarm-corp	2002	1,552		5			1,552	39
40	GT Mech- chiller repair-corp	2002	1,924		5			1,924	40
41	ISS replace nurses station	2003	1,956		5			1,956	41
42	CSI Coker-filter system (boiler)	2004	1,723	86	20	86		853	42
43	ABC-medical gas repair	2004	2,291	229	10	229		2,271	43
44	CSI Coker-filter system (boiler)	2004	2,050	103	20	103		1,011	44
45	ABC-sod yards/parkway/etc	2004	9,189	919	10	919		8,883	45
46	ISS/Chicago Sound-power supply call light	2004	2,084	139	15	139		1,297	46
47	Central States-Adapters/valve caps	2005	1,243	83	15	83		740	47
48	ABC [Stripe-It-Right] - Sealcoat, crackfill & stripe asphalt	2005	3,079	308	10	308		2,592	48
49	Cybor Fire Protection - Sprinkler head replacement	2005	2,900	193	15	193		1,625	49
50	ABC [ISS/Chicago Sound]-8 Jeron provider 680 vent alarms	2005	3,381	225	15	225		1,876	50
51	GT Mechanical - Compressor & chiller circuit	2005	8,600	573	15	573		4,680	51
52	ABC - Replace ceiling tiles	2005	952	79	12	79		632	52
53	ABC - Emergency outlets vent	2007	4,268	213	20	213		1,491	53
54	Wtrfd Inv - Montgomery Road expansion	2006	16,186	405	40	405		2,869	54
55	ABC-[Cobra Concrete&Stripe It]-Replace walk/curb concrete with	2007	1,694	113	15	113		734	55
56	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325	433	10	433		2,922	56
57	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325	433	10	433		2,850	57
58	GT Mechanical-HVAC parts(bearing assembliescouplemotor)	2008	5,171	517	10	517		2,944	58
59	GT Mechanical - Replace bearing assembly/seal/motor	2009	0		5				59
60	GT Mechanical - HVAC bearing assembly seal & coupler	2009	0		5				60
61	GT Mechanical - Pump elect. (bearing assembly)	2009	0		5				61
62	Top Notch - Compressor for freezer	2010	2,464	493	5	493		1,849	62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,976,215	\$ 340,688		\$ 214,856	\$ (125,832)	\$ 3,128,811	70

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

Facility Name & ID Number Alden of Waterford

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,976,215	\$ 340,688		\$ 214,856	\$ (125,832)	\$ 3,128,811	1
2	Fish tank modification and repair	2012	1,955	391	5	391		717	2
3	GT Mechanical - HVAC program repairs	2012	3,118	312	10	312		520	3
4	Elevator panels in service elevator	2012	1,998	200	10	200		300	4
5	Patio slab caulking - ABC	2012	6,596	660	10	660		825	5
6									6
7	Sprinkler system pipe leak repair	2012	2,988	598	5	598		897	7
8	GT Mechanical - fire damper replacement	2012	8,541	712	10	712		930	8
9									9
10	Accessories / Artwork / Window treatments PT/OT room remodel-	2013	9,493	356	20	356		356	10
11	Acoustical ceiling PT/OT room remodel-ABC	2013	5,355	201	20	201		201	11
12	Cabinetry and solid surface / Countertops PT/OT room remodel-A	2013	36,110	1,354	20	1,354		1,354	12
13	Drywall, PT / Soffits, wall, column PT/OT room remodel-ABC	2013	3,597	135	20	135		135	13
14	Electrical PT/OT room remodel-ABC	2013	28,189	1,057	20	1,057		1,057	14
15	Finish Carpentry PT/OT room remodel-ABC	2013	26,901	1,009	20	1,009		1,009	15
16	Flooring demo and installation / Carpet Base PT/OT room remode	2013	43,080	1,615	20	1,615		1,615	16
17	Furniture & fixtures PT/OT room remodel-ABC	2013	14,401	540	20	540		540	17
18	HVAC / Plumbing PT/OT room remodel-ABC	2013	23,296	874	20	874		874	18
19	Light fixtures / Can lighting/outlet PT/OT room remodel-ABC	2013	3,989	150	20	150		150	19
20	Painting/wallpaper PT/OT room remodel-ABC	2013	17,966	674	20	674		674	20
21	PT/OT island renovation PT/OT room remodel-ABC	2013	6,102	229	20	229		229	21
22	Therapy Equipment PT/OT room remodel-ABC	2013	26,064	977	20	977		977	22
23	Wall, chair rail PT/OT room remodel-ABC	2013	1,477	55	20	55		55	23
24									24
25	Railings at entrance-Rockford Ornamental	2013	7,132	238	15	238		238	25
26	Permit-therapy room remodel-City of Aurora	2013	4,132	86	20	86		86	26
27	Washer inverter-Equipment International	2013	3,601	761	5	761		761	27
28	Brackets for HVAC duct support-ABC	2013	4,050	345	20	345		345	28
29	Resurface activity patio-Superior Installations	2013	20,452	1,032	8	1,032		1,032	29
30									30
31	Adj for ABC related party profit	2012	407	10		10		20	31
32	Adj for ABC related party profit	2013	3,366	129		129		129	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,290,572	\$ 355,387		\$ 229,555	\$ (125,832)	\$ 3,144,836	34

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

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,290,572	\$ 355,387		\$ 229,555	\$ (125,832)	\$ 3,144,836	1
2	Forum Prof Ctr: Remodeling	1979	15,057		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	29,324		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	925		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,289		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,317		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,170		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,830	8
9	Forum Prof Ctr: Remodel/electrical	2001	720	13	7	13		694	9
10	Forum Prof Ctr: bathroom remodel	2002	637		5			637	10
11	Forum Prof Ctr: remodel suites/etc.	2003	818		9			818	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	93	7	93		2,384	12
13	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		577	13
14	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	53	7	53		442	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	420	51	7	51		335	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	10	82		346	17
18	Forum Prof Ctr: Building Renovations	2010	1,455	295	5	295		971	18
19	Forum Prof Ctr: Building Renovations	2011	6,379	648	10	648		1,451	19
20	Forum Prof Ctr: Building Renovations	2012	278	38	15	38		75	20
21	Forum Prof Ctr: Building Renovations	2013	476	25	7	25		25	21
22	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	22
23	Alden Mgt Servs: Remodel suites	2002	282		7			282	23
24	Alden Mgt Servs: Remodel suites	2003	6,115	11	7	11		6,115	24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,377,338	\$ 356,698		\$ 230,866	\$ (125,832)	\$ 3,224,786	34

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

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 781,094	\$ 146,806	\$ 78,994	\$ (67,812)	Various	\$ 497,522	71
72	Current Year Purchases	39,817	2,903	2,903		Various	2,903	72
73	Fully Depreciated Assets	180,899	5,328	5,328		Various	180,899	73
74								74
75	TOTALS	\$ 1,001,810	\$ 155,037	\$ 87,225	\$ (67,812)		\$ 681,324	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	Passenger Bus	2001 Ford Eldorado	2001	\$ 50,888	\$	\$	\$	4	\$ 50,888	76
77										77
78										78
79	Related Party - AMS		'98-'02	3,911					3,911	79
80	TOTALS			\$ 54,799	\$	\$	\$		\$ 54,799	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)	\$ 10,096,680	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 511,735	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 318,091	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (193,644)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,960,909	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 Alden of Waterford

0042036

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning 05/01/2001

Ending 07/31/2021

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

Fiscal Year Ending Annual Rent

12. 12/31/2014 \$ Varies

13. 12/31/2015 \$ Varies

14. 12/31/2016 \$ Varies

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 16,186 Description: Copy machine lease \$13,237, postage meter \$1,296, various office equipment \$1,653

(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>930.00</u>	\$ <u>11,160</u>	17
18					18
19	<u>Auto Lease gl 6890</u>	<u>various</u>	<u>125.00</u>	<u>1,500</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>12,660</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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Skilled nursing on site.</u></p>	<p>2. 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		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39-3	hrs	\$		\$	588,273	\$		\$	588,273	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				175,768				175,768	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				799,730				799,730	4
5	Physician Care		visits									5
6	Dental Care		visits									6
7	Work Related Program		hrs									7
8	Habilitation		hrs									8
9	Pharmacy	See Pg 16A	# of prescripts					307,467			307,467	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): <u>Except. Care</u>	39-1, 39-3, if any										12
13	Other (specify): <u>See Pg 16A</u>						71,171	449,934			521,105	13
14	TOTAL			\$		\$	1,634,942	\$	757,401	\$	2,392,343	14

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

XIV. Special Services (Direct Cost)

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

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.	
1.	OT	39-3	To Col 5	\$588,273.00
2.	ST	39-3	To Col 5	175,768.00
3.				
4.	PT	39-3	To Col 5	799,730.00
5.				
6.				
7.				
8.				
	Pharmacy Supplies per GL			372,555.00
	Manual Input from Related Party- Forum Drugs			(65,088.00)
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	307,467.00
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	71,171.00
Other		569,949.00
Manual Input: Related Party - Prism		(64,974.00)
Manual Input: Related Party FECII - I.V.		(64,004.00)
Manual Input: Related Party FECII - Wound Care		(276.00)
Oxygen, from reclass worksheet (Pg 4A)		9,239.00

13. Col 6: Supplies Total	To Col 6	449,934.00

13. Total Line 13, Column 8		521,105.00

14. Total		2,392,343.00
		=====

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$	\$ 72,738	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 122,000)	1,658,592	1,658,592	3
4	Supply Inventory (priced at)	3,409	3,409	4
5	Short-Term Investments		103,745	5
6	Prepaid Insurance		43,613	6
7	Other Prepaid Expenses	6,945	6,945	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd party	28,955	28,955	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,697,901	\$ 1,917,997	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		662,733	13
14	Buildings, at Historical Cost		11,880,012	14
15	Leasehold Improvements, at Historical Cost	74,932	1,519,431	15
16	Equipment, at Historical Cost	166,140	2,167,655	16
17	Accumulated Depreciation (book methods)	(182,416)	(6,063,889)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		677,395	21
22	Other Long-Term Assets (spec RR, CIP, S/H loan		167,279	22
23	Other(specify): Due from Affiliate,			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 58,656	\$ 11,010,616	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,756,557	\$ 12,928,613	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 534,036	\$ 535,804	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	72,620	72,620	28
29	Short-Term Notes Payable		188,418	29
30	Accrued Salaries Payable	426,741	426,741	30
31	Accrued Taxes Payable (excluding real estate taxes)	22,452	22,452	31
32	Accrued Real Estate Taxes(Sch.IX-B)		70,440	32
33	Accrued Interest Payable	8,823	60,431	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	Accr Exp/Ins,d/t PA,SaleTx,etc.	79,788	91,692	36
37	Due to Affiliates	1,825,805	934,293	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,970,265	\$ 2,402,891	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	700,000	3,452,449	39
40	Mortgage Payable		12,192,592	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	Due to Affiliates	2,660,254	2,660,254	43
44	Sharehold.loan, other			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,360,254	\$ 18,305,295	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,330,519	\$ 20,708,186	46
47	TOTAL EQUITY(page 18, line 24)	\$ (4,573,962)	\$ (7,779,573)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,756,557	\$ 12,928,613	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,825,077)	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded	(35,680)	3
4	after prior year report submitted:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,860,757)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	286,795	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)	\$ 286,795	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)	\$ (4,573,962)	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	\$ 10,269,805	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,269,805	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	170,223	6
7	Oxygen	11,082	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 181,305	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	167	12
13	Barber and Beauty Care	1,844	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	(45)	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,810	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 3,776	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	13,066	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 13,066	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Page 19A	5,379	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,379	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,473,331	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,553,938	31
32	Health Care	2,736,124	32
33	General Administration	2,267,044	33
B. Capital Expense			
34	Ownership	979,472	34
C. Ancillary Expense			
35	Special Cost Centers	2,506,276	35
36	Provider Participation Fee	143,682	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,186,536	40
41	Income before Income Taxes (line 30 minus line 40)**	286,795	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 286,795	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,281,518	44
45	Private Pay - Net Inpatient Revenue	896,592	45
46	Medicare - Net Inpatient Revenue	6,873,261	46
47	Other-(specify) Hospice/Insurance	103,560	47
48	Other-(specify) Veterans/Sales Allow.	1,114,874	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,269,805	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? not yet avail. If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Record copies (g/l 497700-100-001)	\$ 1,050
Gain on sale of assets (g/l 498500)	\$ 4,329

Line 28 Total: 5,379

Ending: 12/31/2013

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,880	1,880	\$ 95,347	\$ 50.72	1
2	Assistant Director of Nursing	2,048	2,048	78,667	38.41	2
3	Registered Nurses	35,704	38,133	1,165,628	30.57	3
4	Licensed Practical Nurses	1,152	1,197	24,769	20.69	4
5	CNAs & Orderlies	56,085	60,143	759,921	12.64	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,096	2,185	44,208	20.23	9
10	Activity Assistants	5,829	6,187	55,354	8.95	10
11	Social Service Workers	2,080	2,080	46,189	22.21	11
12	Dietician					12
13	Food Service Supervisor	160	160	2,009	12.56	13
14	Head Cook	3,817	3,817	84,406	22.11	14
15	Cook Helpers/Assistants	32,762	35,403	383,749	10.84	15
16	Dishwashers					16
17	Maintenance Workers	1,271	1,271	40,099	31.55	17
18	Housekeepers	13,152	14,118	131,274	9.30	18
19	Laundry	3,570	3,767	33,928	9.01	19
20	Administrator	2,080	2,080	110,687	53.21	20
21	Assistant Administrator					21
22	Other Administrative	8,890	9,184	253,182	27.57	22
23	Office Manager	2,080	2,080	32,348	15.55	23
24	Clerical	3,228	3,374	29,214	8.66	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	75,417	36.26	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Unit Director	1,688	1,688	31,189	18.48	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	181,652	192,875	\$ 3,477,585 *	\$ 18.03	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	1,900/monthly	\$ 22,800	1-3	35
36	Medical Director	3,000/monthly	36,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	198/monthly	2,376	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	2,630/monthly	31,560	11-3	44
45	Social Service Consultant			11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 92,736		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	46	\$ 2,834	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	46	\$ 2,834		53

Alden of Waterford		
Legal Fee Support		
2013		
Legal Fees Reported on Pg 21, Section C:	\$	47,958.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(3,966.00)
Less: Non-allowable legal fees, if any, deducted on Pg 5A (AMS Allocated Legal Fees)		(43,992.00)
Allowable Legal Fees	\$	-

Total Allow. Legal Fees should be the sum of the invoices you are providing.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IHCA \$1,912 & HCC \$2,277
- (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. \$ 26,889 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 143,682
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. \$ 28,099 Has any meal income been offset against related costs? No Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? n/a
Attach invoices and a summary of services for all architect and appraisal fees.