



Facility Name & ID Number Alden of Waterford

# 0042036 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	1,381	2,815	12,618	16,814	8
9	SNF/PED					9
10	ICF	7,904	2,049	425	10,378	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,285	4,864	13,043	27,192	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.25%

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 12,618

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name &amp; ID Number

Alden of Waterford

# 0042036

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	427,431	20,593	25,634	473,658	1,258	474,916	(11,703)	463,213		1
2	Food Purchase		284,733		284,733	(26,175)	258,558	(30,810)	227,748		2
3	Housekeeping	132,751	16,218		148,969	1,649	150,618	5,074	155,692		3
4	Laundry	32,997	14,493	6	47,496	199	47,695		47,695		4
5	Heat and Other Utilities			242,682	242,682		242,682	(2,456)	240,226		5
6	Maintenance	38,030		338,985	377,015	(17)	376,998	20,228	397,226		6
7	Other (specify):* Security/related party			1,521	1,521		1,521	5,837	7,358		7
8	<b>TOTAL General Services</b>	631,209	336,037	608,828	1,576,074	(23,086)	1,552,988	(13,830)	1,539,158		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			37,500	37,500		37,500		37,500		9
10	Nursing and Medical Records	2,121,932	224,791	6,052	2,352,775	(5,736)	2,347,039	66,423	2,413,462		10
10a	Therapy	62,046	3,336	25,050	90,432		90,432		90,432		10a
11	Activities	73,253	3,572	25,834	102,659	250	102,909		102,909		11
12	Social Services	47,029			47,029		47,029		47,029		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							4,439	4,439		15
16	<b>TOTAL Health Care and Programs</b>	2,304,260	231,699	94,436	2,630,395	(5,486)	2,624,909	70,862	2,695,771		16
	<b>C. General Administration</b>										
17	Administrative	90,246			90,246		90,246	71,405	161,651		17
18	Directors Fees										18
19	Professional Services			621,474	621,474		621,474	(550,261)	71,213		19
20	Dues, Fees, Subscriptions & Promotions			46,336	46,336		46,336	(34,811)	11,525		20
21	Clerical & General Office Expenses	220,482	20,947	111,112	352,541	202	352,743	170,295	523,038		21
22	Employee Benefits & Payroll Taxes			680,109	680,109	14,459	694,568	(15,650)	678,918		22
23	Inservice Training & Education										23
24	Travel and Seminar			105	105		105	941	1,046		24
25	Other Admin. Staff Transportation			6,024	6,024		6,024	9,037	15,061		25
26	Insurance-Prop.Liab.Malpractice			124,166	124,166		124,166	11,979	136,145		26
27	Other (specify):* related party			190,029	190,029		190,029	(147,099)	42,930		27
28	<b>TOTAL General Administration</b>	310,728	20,947	1,779,355	2,111,030	14,661	2,125,691	(484,164)	1,641,527		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,246,197	588,683	2,482,619	6,317,499	(13,911)	6,303,588	(427,132)	5,876,456		29

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

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

Facility Name &amp; ID Number

Alden of Waterford

#0042036

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			12,517	12,517		12,517	311,835	324,352			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			144,127	144,127		144,127	345,648	489,775			32
33	Real Estate Taxes			49,683	49,683	(49,683)		52,710	52,710			33
34	Rent-Facility & Grounds			728,219	728,219	49,683	777,902	(777,902)				34
35	Rent-Equipment & Vehicles			15,265	15,265		15,265	29,807	45,072			35
36	Other (specify):* MIP							54,778	54,778			36
37	<b>TOTAL Ownership</b>			949,811	949,811		949,811	16,876	966,687			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		838,673	1,521,792	2,360,465	13,911	2,374,376	(136,656)	2,237,720			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			138,783	138,783		138,783		138,783			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		838,673	1,660,575	2,499,248	13,911	2,513,159	(136,656)	2,376,503			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,246,197	1,427,356	5,093,005	9,766,558		9,766,558	(546,912)	9,219,646			45

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

**Reclassifications - Pages 3 & 4, Column 5**

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(26,175.00)	Employee Meals
	22	26,175.00	Employee Meals
22		(11,716.00)	Uniforms
	1	1,258.00	Uniforms
	3	1,649.00	Uniforms
	4	199.00	Uniforms
	6	(17.00)	Uniforms
	10	8,175.00	Uniforms
	11	250.00	Uniforms
	21	202.00	Uniforms
10		(13,911.00)	Oxygen - to appropriate cost center
	39	13,911.00	Oxygen - to appropriate cost center
33		(49,683.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	49,683.00	Rent - Real Estate Tax on associated landowner (Pg 6)
		<u>\$ -</u>	

Facility Name & ID Number Alden of Waterford

# 0042036

Report Period Beginning: 01/01/2014

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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	(7,007)	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	(3,872)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,016)	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	(8,804)	21		17
18	Fines and Penalties	(3,694)	32		18
19	Entertainment	(2,536)	20		19
20	Contributions	3,742	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,611)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(190,029)	27		24
25	Fund Raising, Advertising and Promotional	(13,366)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (423,837)		\$	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)	166,176		34
35	Other- Attach Schedule	(289,251)		35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (123,075)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (546,912)		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Alden of Waterford

ID# 0042036

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (2,177)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(10,182)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	964	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	14,216	6	4
5	Correct YTD depreciation	(496)	30	5
6	Adj for ABC related party profit - Pg 12	411	30	6
7				7
8	Late fees on utilities	(4,334)	5	8
9	Flu shot income	(440)	21	9
10				10
11	Misc income - record copies [g/l 4977-100-001]	(3,159)	10	11
12	Vendor Discounts	(767)	10	12
13	Marketing Mgr & Aides [g/l 6701 sub 009 & 015]	(31,285)	21	13
14	Mktg Mgr & Aides employee benefits deduction	(15,650)	22	14
15	Customer Service Liaison [g/l 6701 sub 014]	(43,414)	21	15
16	Aurora chambers of commerce fees	(300)	21	16
17	Oswego chamber of commerce	(858)	20	17
18	Back out LP mtg int in excess of CON asset limit	(171,778)	32	18
19	Back out LP MIP int in excess of CON asset limit	(20,596)	36	19
20				20
21	Illinois Association of Healthcare Council	594	20	21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(289,251)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden of Waterford

# 0042036

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## 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	1,514	(13,217)	0	0	0	0	0	0	0	(11,703)	1
2	Food Purchase	(3,016)	0	0	(27,794)	0	0	0	0	0	0	0	(30,810)	2
3	Housekeeping	0	0	5,074	0	0	0	0	0	0	0	0	5,074	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(4,334)	0	1,878	0	0	0	0	0	0	0	0	(2,456)	5
6	Maintenance	8,173	0	1,037	0	0	0	(63)	502	10,579	0	0	20,228	6
7	Other (specify):*	0	0	4,615	1,222	0	0	0	0	0	0	0	5,837	7
8	<b>TOTAL General Services</b>	<b>823</b>	<b>0</b>	<b>14,118</b>	<b>(39,789)</b>	<b>0</b>	<b>0</b>	<b>(63)</b>	<b>502</b>	<b>10,579</b>	<b>0</b>	<b>0</b>	<b>(13,830)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(3,926)	0	74,154	(58)	(3,747)	0	0	0	0	0	0	66,423	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	4,439	0	0	0	0	0	0	0	0	4,439	15
16	<b>TOTAL Health Care and Programs</b>	<b>(3,926)</b>	<b>0</b>	<b>78,593</b>	<b>(58)</b>	<b>(3,747)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,862</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	71,405	0	0	0	0	0	0	0	0	71,405	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,611)	4,280	(552,930)	0	0	0	0	0	0	0	0	(550,261)	19
20	Fees, Subscriptions & Promotions	(12,424)	605	(22,992)	0	0	0	0	0	0	0	0	(34,811)	20
21	Clerical & General Office Expenses	(84,243)	0	164,171	32,311	58,056	0	0	0	0	0	0	170,295	21
22	Employee Benefits & Payroll Taxes	(15,650)	0	0	0	0	0	0	0	0	0	0	(15,650)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	941	0	0	0	0	0	0	0	0	941	24
25	Other Admin. Staff Transportation	0	0	9,037	0	0	0	0	0	0	0	0	9,037	25
26	Insurance-Prop.Liab.Malpractice	0	11,850	129	0	0	0	0	0	0	0	0	11,979	26
27	Other (specify):*	(190,029)	0	35,263	3,176	4,491	0	0	0	0	0	0	(147,099)	27
28	<b>TOTAL General Administration</b>	<b>(303,957)</b>	<b>16,735</b>	<b>(294,976)</b>	<b>35,487</b>	<b>62,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(484,164)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(307,060)</b>	<b>16,735</b>	<b>(202,265)</b>	<b>(4,360)</b>	<b>58,800</b>	<b>0</b>	<b>(63)</b>	<b>502</b>	<b>10,579</b>	<b>0</b>	<b>0</b>	<b>(427,132)</b>	<b>29</b>

## STATE OF ILLINOIS

Facility Name & ID Number Alden of Waterford# 0042036

Report Period Beginning:

01/01/2014 Ending:

Summary B

12/31/2014

## 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	(206,088)	513,933	3,990	0	0	0	0	0	0	0	0	311,835	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(179,344)	519,055	4,685	0	1,252	0	0	0	0	0	0	345,648	32
33	Real Estate Taxes	0	49,683	3,182	0	(155)	0	0	0	0	0	0	52,710	33
34	Rent-Facility & Grounds	0	(777,902)	0	0	0	0	0	0	0	0	0	(777,902)	34
35	Rent-Equipment & Vehicles	0	0	29,807	0	0	0	0	0	0	0	0	29,807	35
36	Other (specify):*	(20,596)	75,374	0	0	0	0	0	0	0	0	0	54,778	36
37	<b>TOTAL Ownership</b>	<b>(406,028)</b>	<b>380,143</b>	<b>41,664</b>	<b>0</b>	<b>1,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,876</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(58,700)	(110,654)	32,698	0	0	0	0	0	(136,656)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(58,700)</b>	<b>(110,654)</b>	<b>32,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(136,656)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(713,088)</b>	<b>396,878</b>	<b>(160,601)</b>	<b>(63,060)</b>	<b>(50,757)</b>	<b>32,698</b>	<b>(63)</b>	<b>502</b>	<b>10,579</b>	<b>0</b>	<b>0</b>	<b>(546,912)</b>	<b>45</b>

**VII. RELATED PARTIES**

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<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>777,902</u>	<u>Waterford Rehab and Courts, LLC</u>	<u>0.00%</u>	\$	\$ <u>(777,902)</u>	1
2	V	<u>32 Interest income-R/R</u>	<u>571</u>	<u>Waterford Rehab and Courts, LLC</u>			<u>(571)</u>	2
3	V	<u>32 Interest income</u>	<u>104,982</u>	<u>Waterford Rehab and Courts, LLC</u>			<u>(104,982)</u>	3
4	V	<u>19 Accounting fees</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>4,280</u>	<u>4,280</u>	4
5	V	<u>20 Annual report fee</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>605</u>	<u>605</u>	5
6	V	<u>6 Repairs &amp; Maintenance</u>		<u>Waterford Rehab and Courts, LLC</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>49,683</u>	<u>49,683</u>	8
9	V	<u>26 Property &amp; liability insurance</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>11,850</u>	<u>11,850</u>	9
10	V	<u>36 Mortgage insurance premium</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>75,374</u>	<u>75,374</u>	10
11	V	<u>32 Mortgage interest</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>616,935</u>	<u>616,935</u>	11
12	V	<u>30 Depreciation</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>513,933</u>	<u>513,933</u>	12
13	V	<u>32 Amortization</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>7,673</u>	<u>7,673</u>	13
14	<b>Total</b>		\$ <b>883,455</b>			\$ <b>1,280,333</b>	\$ * <b>396,878</b>	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%	\$ 1,878	\$ 1,878 15
16	V	24 Travel / Seminar		Alden Management Services, Inc.		941	941 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		9,037	9,037 17
18	V	26 Insurance		Alden Management Services, Inc.		129	129 18
19	V	20 Dues / Subscriptions	25,226	Alden Management Services, Inc.		2,234	(22,992) 19
20	V	30 Depreciation		Alden Management Services, Inc.		3,990	3,990 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		3,182	3,182 21
22	V	35 Rent-Equip/Vehicle		Alden Management Services, Inc.		29,807	29,807 22
23	V	32 Interest		Alden Management Services, Inc.		4,685	4,685 23
24	V	1 Dietary Salary		Alden Management Services, Inc.		1,514	1,514 24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		5,074	5,074 25
26	V	7 Employee Benef-Gen'l Servs		Alden Management Services, Inc.		4,615	4,615 26
27	V	10 Nursing & Medical records salaries		Alden Management Services, Inc.		74,154	74,154 27
28	V	15 Employee Benef-Health Care		Alden Management Services, Inc.		4,439	4,439 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		71,405	71,405 29
30	V	27 Employee Benef-Administrative		Alden Management Services, Inc.		35,263	35,263 30
31	V	19 Professional Fees	594,132	Alden Management Services, Inc.		41,202	(552,930) 31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		164,171	164,171 32
33	V	6 Repair & Maintenance	44,450	Alden Management Services, Inc.		45,487	1,037 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 663,808			\$ 503,207	\$ * (160,601) 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 <u>Diet. Consultant</u>	\$ 25,500	<u>Prism Health Care Services, Inc.</u>	0.00%	\$ 61	\$ (25,439)
16	V	1 <u>Dietary Salary</u>		<u>Prism Health Care Services, Inc.</u>		12,222	12,222
17	V	2 <u>Tube Feeding</u>	43,159	<u>Prism Health Care Services, Inc.</u>		15,365	(27,794)
18	V	10 <u>Equip. Rental</u>	6,660	<u>Prism Health Care Services, Inc.</u>		6,602	(58)
19	V	39 <u>Ancillary Services</u>	95,314	<u>Prism Health Care Services, Inc.</u>		36,614	(58,700)
20	V	21 <u>Gen'l &amp; Admin Salary</u>		<u>Prism Health Care Services, Inc.</u>		19,101	19,101
21	V	27 <u>Employee Benefits</u>		<u>Prism Health Care Services, Inc.</u>		3,176	3,176
22	V	7 <u>Employee Benefits</u>		<u>Prism Health Care Services, Inc.</u>		1,222	1,222
23	V	21 <u>Gen'l &amp; Admin</u>		<u>Prism Health Care Services, Inc.</u>		13,210	13,210
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	<b>Total</b>		\$ 170,633			\$ 107,573	\$ * (63,060)

\* 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	\$ 366,456	Forum Extended Care Services II, Inc.	0.00%	\$ 310,470	\$ (55,986)
16	V	39 I.V.	356,036	Forum Extended Care Services II, Inc.		301,642	(54,394)
17	V	39 Wound Care	1,796	Forum Extended Care Services II, Inc.		1,522	(274)
18	V	10 House Stock	21,679	Forum Extended Care Services II, Inc.		18,367	(3,312)
19	V	10 Pharm Consult	2,845	Forum Extended Care Services II, Inc.		2,410	(435)
20	V	27 Employee Vaccin.	2,122	Forum Extended Care Services II, Inc.		1,798	(324)
21	V	27 Employee Benef: G & A		Forum Extended Care Services II, Inc.		4,815	4,815
22	V	21 Salary: G & A		Forum Extended Care Services II, Inc.		31,929	31,929
23	V	21 Gen'l & Admin.		Forum Extended Care Services II, Inc.		26,127	26,127
24	V	32 Interest		Forum Extended Care Services II, Inc.		1,252	1,252
25	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		(155)	(155)
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		\$ 750,934			\$ 700,177	\$ * (50,757)

\* 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	\$ 1,470,760	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,503,458	\$ 32,698	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		\$ 1,470,760			\$ 1,503,458	\$ * 32,698	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	\$ 33,228	Alden Bennett Construction Company, Inc.	0.00%	\$ 33,165	\$ (63)	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	<b>Total</b>		\$ 33,228			\$ 33,165	\$ *	(63) 39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 Repairs & Maintenance	\$ 2,389	Alden Design Group, Inc.	0.00%	\$ 2,891	\$ 502	15	
16	V							16	
17	V							17	
18	V							18	
19	V							19	
20	V							20	
21	V							21	
22	V							22	
23	V							23	
24	V							24	
25	V							25	
26	V							26	
27	V							27	
28	V							28	
29	V							29	
30	V							30	
31	V							31	
32	V							32	
33	V							33	
34	V							34	
35	V							35	
36	V							36	
37	V							37	
38	V							38	
39	<b>Total</b>		\$ 2,389			\$ 2,891	\$ *	502	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.	0.00%	\$ 111,559	\$	10,579	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			\$ 111,559	\$ *	10,579	39

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

Facility Name &amp; ID Number

Alden of Waterford

# 0042036

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## 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 C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Ca	Chicago	Forum Extended Care	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Se	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and F	McHenry	Alden Gardens of Bloo	Bloomingtondale	Supportive Living F	6
7			Alden - Wentworth Rehabilitation and Health C	Chicago	Alden Garden Courts	DesPlaines	Assisted Living/Alz	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Water	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health	Bloomingtondale	Alden Gardens of Wat	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomingtondale	Prism Health Care Ser	Schaumburg	Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health	Orland Park	Community Physical T	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Ca	Chicago	Alden Bennett Constr	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipme	Fort Atkinson, WI	Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health	Cicero	Alden Design Group, I	Chicago	Design & Engineeri	14
15			Alden Trails, Inc.	Bloomingtondale	Achieve Recovery and	Elmhurst	Rehab-substance ab	15
16			Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates	Family Solutions for S	Addison	Private duty care	16
17			Alden - North Shore Rehabilitation and Health C	Skokie	Family Home Health S	Addison	Home health & hosj	17
18			Alden - Des Plaines Rehabilitation and Health C	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24				Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30								30

Facility Name & ID Number Alden of Waterford # 0042036 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

## 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	2	3	4	5	6		7		8		
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	Floyd A. Schlossberg A.	President	CEO	100.00	181,064	0.852	2.13	Salary	\$ 3,936	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	92,979	0.852	2.13	Salary	2,021	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	92,979	0.852	2.13	Salary	2,021	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	98,108	0.852	2.13	Salary	2,133	17-7	4
5	Audra Elisco E.	Training Coordinator	Train employees	0.00	59,632	0.852	2.13	Salary	1,296	21-7	5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										9
10	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										11
12											12
13								TOTAL	\$ 11,407		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: 01/01/2014

Ending: 2/31/2014

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	1,278,025	35	\$ 88,281	\$ 27,192	\$ 1,878	1	
2	24	Trav & Seminar	Patient Days	1,278,025	35	44,237	27,192	941	2	
3	25	Other Admin Travel	Patient Days	1,278,025	35	424,738	27,192	9,037	3	
4	26	Insurance	Patient Days	1,278,025	35	6,060	27,192	129	4	
5	20	Dues & Subscriptions	Patient Days	1,278,025	35	104,997	27,192	2,234	5	
6	30	Depreciation	No of Providers/usage	35	35	150,051	1	3,990	6	
7	33	Real Estate Tax	Patient Days/usage	1,278,025	35	171,564	27,192	3,182	7	
8	35	Rent-Equip & Vehicle	Patient Days	1,278,025	35	1,400,909	27,192	29,807	8	
9	32	Interest	Patient Days/usage	1,278,025	35	2,235,440	27,192	4,685	9	
10	1	Dietary Salary	Patient Days	1,278,025	35	71,149	71,149	27,192	1,514	10
11	3	Housekeeping Salary	Patient Days	1,278,025	35	238,482	238,482	27,192	5,074	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,278,025	35	216,885	27,192	4,615	12	
13	10	Nurs & Med Records Salary	Patient Days	1,278,025	35	1,414,605	1,414,605	27,192	74,154	13
14	15	Employee Benefits -Health Care	Patient Days	1,278,025	35	208,622	27,192	4,439	14	
15	17	Administrative Salary	Patient Days/usage	1,278,025	35	3,718,414	3,718,414	27,192	71,405	15
16	27	Employee Benefits - Admin	Patient Days	1,278,025	35	1,657,386	27,192	35,263	16	
17	19	Professional fees	Patient Days	1,278,025	35	1,311,498	850,594	27,192	41,202	17
18	21	Gen'I & Admin	Patient Days	1,278,025	35	7,716,027	6,669,245	27,192	164,171	18
19	6	Repair & Maint.	Patient Days	1,278,025	35	1,444,891	1,161,005	27,192	45,487	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 22,624,236	\$ 14,123,494	\$ 503,207	25	

Facility Name &amp; ID Number

Alden of Waterford

# 0042036

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

## 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			
		<b>A. Directly Facility Related</b>																	
		<b>Long-Term</b>																	
1		Cambridge		x	Mortgage	\$54,288.00	4/29/11	\$ 12,667,104	\$ 12,227,352	5/1/2051	4.1700	\$ 512,582	1						
2		Int related to f/a > CON limit		x	Mortgage							(171,778)	2						
3		Cambridge		x	Operating loss loan (OLL)	\$12,727.00	5/31/12	2,870,233	2,760,296	1/1/2045	3.7500	104,353	3						
4		Amortization		x	Operating loss loan (OLL) / Mortgage							7,673	4						
5													5						
		<b>Working Capital</b>																	
6		Related party-AMS		x	Working Capital							4,685	6						
7		Related party-FECII		x	Working Capital							1,252	7						
8		Bank of Leumi		x	LOC	varies	1/11/12	1,100,000	720,000	1/12/15	varies	33,750	8						
9		<b>TOTAL Facility Related</b>				\$67,015.00		\$ 16,637,337	\$ 15,707,648			\$ 492,517	9						
		<b>B. Non-Facility Related*</b>																	
10		Insurance interest		x	Medical malpractice							1,701	10						
11		Waterford LP revenue		x	Replacement reserve interest							(571)	11						
12		Interest income of LLC		x	Patient interest income							(3,872)	12						
13													13						
14		<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (2,742)	14						
15		<b>TOTALS (line 9+line14)</b>						\$ 16,637,337	\$ 15,707,648			\$ 489,775	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 54,778 Line # 36

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2013 report.				\$	<u>70,440</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>59,163</u> 2
3. Under or (over) accrual (line 2 minus line 1).				\$	<u>(11,277)</u> 3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	<u>60,960</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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>				\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	<u>49,683</u> 7
Real Estate Tax History:					Plus: Related Party Taxes (2) - See Pg RE_Tax \$ <u>3,027.00</u>
					Total Real Estate Tax Expense, Sch V, Line 33 \$ <u>52,710</u>
Real Estate Tax Bill for Calendar Year:	2009	<u>105,205</u>	8		
	2010	<u>91,499</u>	9		
	2011	<u>105,245</u>	10		
	2012	<u>113,976</u>	11		
	2013	<u>98,604</u>	12		
<b>The current year accrual is based on an estimated 3% increase of the prior year tax</b>					
					<b>FOR BHF USE ONLY</b>
				13	FROM R. E. TAX STATEMENT FOR 2013 \$ 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.**

## 2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden of Waterford COUNTY Kane  
 FACILITY IDPH LICENSE NUMBER 0042036  
 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 2013 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 2013.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>317,349.00</u>	\$ <u>3,182.00</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>(9,166.00)</u>	\$ <u>(155.00)</u>
3. <u>15-36-202-005</u>	<u>Nursing Home Facility</u>	\$ <u>98,604.00</u>	\$ <u>59,163.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>406,787.00</u></u>	\$ <u><u>62,190.00</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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

**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:

01/01/2014 Ending:

12/31/2014

**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	<b>TOTALS</b>	<b>152,896</b>		<b>\$ 662,733</b>	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)	\$ 2,447,275	4
5	Adjustment to correct to CON costs (net=-6,846,713)			(5,033,299)						5
6										6
7										7
8										8
	<b>Improvement Type**</b>									
9	storm/sewer-ltd p/s		2001	218,336	8,733	25	8,733		116,441	9
10	concrete/curbs/gutters-ltd p/s		2001	21,491	1,433	15	1,433		19,106	10
11	concrete walks-ltd p/s		2001	46,391	3,093	15	3,093		41,240	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		115,267	13
14	wrought iron fencing-ltd p/s		2001	60,821	2,433	25	2,433		32,440	14
15	piers-ltd p/s		2001	64,296	4,286	15	4,286		57,117	15
16	exterior signs-ltd p/s		2001	20,853		12			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		35,907	18
19	gate house-ltd p/s		2001	26,066	1,738	15	1,738		23,173	19
20	retaining walls-ltd p/s		2001	19,115	956	20	956		12,746	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		8,088	23
24	concrete/curbs/gutters-ltd p/s		2003	1,659	111	15	111		1,332	24
25	concrete walks-ltd p/s		2003	3,581	239	15	239		2,868	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		8,004	27
28	wrought iron fencing-ltd p/s		2003	4,695	188	25	188		2,254	28
29	piers-ltd p/s		2003	4,963	331	15	331		3,972	29
30	exterior signs-ltd p/s		2003	1,610	134	12	134		1,608	30
31	brick pavers-ltd p/s		2003	402		10			402	31
32	waterfalls-ltd p/s		2003	4,158	208	20	208		2,496	32
33	gate house-ltd p/s		2003	2,012	134	15	134		1,608	33
34	retaining walls-ltd p/s		2003	1,475	74	20	74		888	34
35	external roads-ltd p/s		2003	20,163		10			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 &amp; ID Number Alden of Waterford

# 0042036

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

## 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		2,767	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		939	42
43	ABC-medical gas repair	2004	2,291	20	10	20		2,291	43
44	CSI Coker-filter system (boiler)	2004	2,050	103	20	103		1,114	44
45	ABC-sod yards/parkway/etc	2004	9,189	306	10	306		9,189	45
46	ISS/Chicago Sound-power supply call light	2004	2,084	139	15	139		1,436	46
47	Central States-Adapters/valve caps	2005	1,243	83	15	83		823	47
48	ABC [Stripe-It-Right] - Sealcoat, crackfill & stripe asphalt	2005	3,079	308	10	308		2,900	48
49	Cybor Fire Protection - Sprinkler head replacement	2005	2,900	193	15	193		1,818	49
50	ABC [ISS/Chicago Sound]-8 Jeron provider 680 vent alarms	2005	3,381	225	15	225		2,101	50
51	GT Mechanical - Compressor & chiller circuit	2005	8,600	573	15	573		5,253	51
52	ABC - Replace ceiling tiles	2005	952	79	12	79		711	52
53	ABC - Emergency outlets vent	2007	4,268	213	20	213		1,704	53
54	Wtrfd Inv - Montgomery Road expansion	2006	16,186	405	40	405		3,274	54
55	ABC-[Cobra Concrete&Stripe It]-Replace walk/curb concrete with	2007	1,694	113	15	113		847	55
56	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325	433	10	433		3,355	56
57	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325	433	10	433		3,283	57
58	GT Mechanical-HVAC parts(bearing assembliescouplemotor)	2008	5,171	517	10	517		3,461	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		2,342	62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,976,215	\$ 338,705		\$ 212,873	\$ (125,832)	\$ 3,341,684	70

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

Facility Name &amp; ID Number Alden of Waterford

# 0042036

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 7,976,215	\$ 338,705		\$ 212,873	\$ (125,832)	\$ 3,341,684	1
2	Fish tank modification and repair	2012	1,955	391	5	391		1,108	2
3	GT Mechanical - HVAC program repairs	2012	3,118	312	10	312		832	3
4	Elevator panels in service elevator	2012	1,998	200	10	200		500	4
5	Patio slab caulking - ABC	2012	6,596	660	10	660		1,485	5
6									6
7	Sprinkler system pipe leak repair	2012	2,988	598	5	598		1,495	7
8	GT Mechanical - fire damper replacement	2012	8,541	712	10	712		1,642	8
9									9
10	Accessories / Artwork / Window treatments PT/OT room remodel-	2013	9,493	475	20	475		831	10
11	Acoustical ceiling PT/OT room remodel-ABC	2013	5,355	268	20	268		469	11
12	Cabinetry and solid surface / Countertops PT/OT room remodel-A	2013	36,110	1,805	20	1,805		3,159	12
13	Drywall, PT / Soffits, wall, column PT/OT room remodel-ABC	2013	3,597	180	20	180		315	13
14	Electrical PT/OT room remodel-ABC	2013	28,189	1,409	20	1,409		2,466	14
15	Finish Carpentry PT/OT room remodel-ABC	2013	26,901	1,345	20	1,345		2,354	15
16	Flooring demo and installation / Carpet Base PT/OT room remode	2013	43,080	2,154	20	2,154		3,769	16
17	Furniture & fixtures PT/OT room remodel-ABC	2013	14,401	720	20	720		1,260	17
18	HVAC / Plumbing PT/OT room remodel-ABC	2013	23,296	1,165	20	1,165		2,039	18
19	Light fixtures / Can lighting/outlet PT/OT room remodel-ABC	2013	3,989	199	20	199		349	19
20	Painting/wallpaper PT/OT room remodel-ABC	2013	17,966	898	20	898		1,572	20
21	PT/OT island renovation PT/OT room remodel-ABC	2013	6,102	305	20	305		534	21
22	Therapy Equipment PT/OT room remodel-ABC	2013	26,064	1,303	20	1,303		2,280	22
23	Wall, chair rail PT/OT room remodel-ABC	2013	1,477	74	20	74		129	23
24									24
25	Railings at entrance-Rockford Ornamental	2013	7,132	475	15	475		713	25
26	Permit-therapy room remodel-City of Aurora	2013	4,132	207	20	207		293	26
27	Washer inverter-Equipment International	2013	3,601	720	5	720		1,181	27
28	Brackets for HVAC duct support-ABC	2013	4,050	202	20	202		547	28
29	Resurface activity patio-Superior Installations	2013	20,452	2,557	8	2,557		3,589	29
30									30
31	Adj for ABC related party profit	2012	407	10		10		30	31
32	Adj for ABC related party profit	2013	3,366	258		258		387	32
33	Adj for ABC related party profit	2014	(159)	(6)		(6)		(6)	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,290,413	\$ 358,301		\$ 232,469	\$ (125,832)	\$ 3,377,005	34

\*\*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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,290,413	\$ 358,301		\$ 232,469	\$ (125,832)	\$ 3,377,005	1
2									2
3	Landscaping, replace infested ash trees - ABC	2014	39,389	1,094	15	1,094		1,094	3
4	Landscaping, replace infested ash trees - ABC	2014	2,984	50	15	50		50	4
5	Light pole repair - ABC	2014	3,965	231	10	231		231	5
6	Paving, parking lot, sealcoat/restripe - ABC	2014	25,034	1,304	8	1,304		1,304	6
7	Paving, parking lot, sealcoat/restripe - ABC	2014	10,723	335	8	335		335	7
8	Fireproofing, elevator beam - ABC	2014	1,972	49	10	49		49	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
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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)		\$ 8,374,480	\$ 361,364		\$ 235,532	\$ (125,832)	\$ 3,380,068	34

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

Facility Name &amp; ID Number Alden of Waterford

# 0042036

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 8,374,480	\$ 361,364		\$ 235,532	\$ (125,832)	\$ 3,380,068	1
2	Forum Prof Ctr: Remodeling	1979	15,638		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	30,456		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	961		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,532		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,445		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,215		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,919	15	10	15		1,915	8
9	Forum Prof Ctr: Remodel/electrical	2001	747	14	7	14		734	9
10	Forum Prof Ctr: bathroom remodel	2002	661		5			661	10
11	Forum Prof Ctr: remodel suites/etc.	2003	850		9			850	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,616	79	7	79		2,555	12
13	Forum Prof Ctr: Suite renovation	2005	528	(13)	10	(13)		587	13
14	Forum Prof Ctr: Superior installations, etc.	2006	126		4			126	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	508	48	7	48		508	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	436	50	7	50		398	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	887	85	10	85		445	17
18	Forum Prof Ctr: Building Renovations	2010	1,511	267	5	267		1,276	18
19	Forum Prof Ctr: Building Renovations	2011	6,625	656	10	656		2,163	19
20	Forum Prof Ctr: Building Renovations	2012	288	39	15	39		117	20
21	Forum Prof Ctr: Building Renovations	2013	432	26	7	26		51	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	440	12		12		12	22
23	Alden Mgt Servs: Remodel suites	1993	6,963		10			6,963	23
24	Alden Mgt Servs: Remodel suites	2002	290	4	13	4		286	24
25	Alden Mgt Servs: Remodel suites	2003	6,295	12	11	12		6,295	25
26	Alden Mgt Servs: Motor Controller PC Board	2014	86	10		10		10	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,464,936	\$ 362,668		\$ 236,836	\$ (125,832)	\$ 3,462,102	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:

01/01/2014

Ending:

12/31/2014

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	\$ 748,113	\$ 144,926	\$ 77,114	\$ (67,812)	varies	\$ 542,765	71
72	Current Year Purchases	98,442	5,898	5,898		varies	4,297	72
73	Fully Depreciated Assets	223,543	4,504	4,504		varies	223,543	73
74								74
75	TOTALS	\$ 1,070,098	\$ 155,328	\$ 87,516	\$ (67,812)		\$ 770,605	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	\$	\$	\$		\$ 50,888	76
77	Related party-AMS	various	1998-2004	4,026				3	4,026	77
78										78
79										79
80	TOTALS			\$ 54,914	\$	\$	\$		\$ 54,914	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)	\$ 10,252,681	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 517,996	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 324,352	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)	\$ 4,287,621	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: 01/01/2014

Ending: 12/31/2014

**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. 12/31/2015                      \$ varies

13. 12/31/2016                      \$ varies

14. 12/31/2017                      \$ 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: \$ 18,609 Description: Copy machine lease \$14,459, postage meter \$807, various office equipment \$3,343

(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>913.17</u>	\$ <u>10,958</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>913.17</u>	\$ <u>10,958</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.

**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><b>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</b></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><b>2. CLASSROOM PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p><b>3. CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

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

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39-3	hrs	\$		\$	560,973	\$		\$	560,973	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				131,517				131,517	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				774,607				774,607	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					310,470			310,470	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):	39-1, 39-3, if any										12
13	Other (specify):	See Pg 16A					32,698	427,455			460,153	13
14	TOTAL			\$		\$	1,499,795	\$	737,925	\$	2,237,720	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	\$560,973.00
2.	ST	39-3	To Col 5	131,516.00
3.				
4.	PT	39-3	To Col 5	774,607.00
5.				
6.				
7.				
8.				
	Pharmacy Supplies per GL			366,456.00
	Manual Input from Related Party- Forum Drugs			(55,986.00)
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	310,470.00
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	32,698.00
Other		526,912.00
Manual Input: Related Party - Prism		(58,700.00)
Manual Input: Related Party FECII - I.V.		(54,394.00)
Manual Input: Related Party FECII - Wound Care		(274.00)
Oxygen, from reclass worksheet (Pg 4A)		13,911.00
		-----
13. Col 6: Supplies Total	To Col 6	427,455.00
		-----
13. Total Line 13, Column 8		460,153.00
		-----
14. Total		2,237,719.00
		=====

Facility Name &amp; ID Number Alden of Waterford

# 0042036

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$	\$ 51,823	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 210,000 )	1,865,344	1,865,344	3
4	Supply Inventory (priced at )	3,409	3,409	4
5	Short-Term Investments		91,452	5
6	Prepaid Insurance		42,360	6
7	Other Prepaid Expenses	5,643	5,643	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd party	30,196	30,196	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,904,592	\$ 2,090,227	10
<b>B. Long-Term Assets</b>				
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	1,608,829	15
16	Equipment, at Historical Cost	175,025	2,273,976	16
17	Accumulated Depreciation (book methods)	(192,695)	(6,569,471)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		531,043	21
22	Other Long-Term Assets (spec Refinancing fees)		160,084	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 57,262	\$ 10,547,206	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,961,854	\$ 12,637,433	25

		1	2	
		Operating	After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 535,377	\$ 535,374	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	90,258	90,258	28
29	Short-Term Notes Payable		196,775	29
30	Accrued Salaries Payable	406,865	406,865	30
31	Accrued Taxes Payable (excluding real estate taxes)	21,705	21,705	31
32	Accrued Real Estate Taxes(Sch.IX-B)		60,960	32
33	Accrued Interest Payable	8,684	59,800	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	Accr Exp/Ins,d/t PA,SaleTx,etc.	287,728	287,728	36
37	Due to Affiliates	1,812,678	1,244,890	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,163,295	\$ 2,904,355	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable	720,000	3,429,774	39
40	Mortgage Payable		12,081,099	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	Due to Affiliates	2,315,199	2,315,199	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 3,035,199	\$ 17,826,072	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,198,494	\$ 20,730,427	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (4,236,640)	\$ (8,092,994)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,961,854	\$ 12,637,433	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ (4,573,962)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ (4,573,962)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	337,322	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ 337,322	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ (4,236,640)	24 *

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

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
 Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 9,926,165	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 9,926,165	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	133,381	6
7	Oxygen	11,718	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 145,099	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	232	12
13	Barber and Beauty Care	1,460	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	6,641	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 8,333	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	3,872	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 3,872	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See page 19A	20,411	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 20,411	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 10,103,880	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,576,074	31
32	Health Care	2,630,395	32
33	General Administration	2,111,030	33
<b>B. Capital Expense</b>			
34	Ownership	949,811	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	2,360,465	35
36	Provider Participation Fee	138,783	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 9,766,558	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	337,322	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 337,322	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,626,872	44
45	Private Pay - Net Inpatient Revenue	750,358	45
46	Medicare - Net Inpatient Revenue	6,530,805	46
47	Other-(specify) Hospice	74,769	47
48	Other-(specify) Insurance/Sales Allow.	943,361	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 9,926,165	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.

STATE OF ILLINOIS

Facility Name & ID Number Alden of Waterford # 0042036 Report Period Beginning: 01/01/2014 Ending:

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Miscellaneous income gl 4977-100-001 medical records	3,139.00
Miscellaneous income gl 4977-100-000 wage/service fees	20.00
Gain on sale of assets gl 4985-100-000	2,237.00
Adjustments to prior years A/P gl 4983-100-000	13,784.00
Vendor discounts gl 4984-100-000	767.00
Recovery of bad debts gl 4981-100-000	464.00

Line 28 Total: 20,411



Facility Name & ID Number Alden of Waterford

# 0042036

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

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	896	\$ 50,199	\$ 47.22	1
2	Assistant Director of Nursing	1,880	78,178	37.82	2
3	Registered Nurses	35,445	1,111,304	29.45	3
4	Licensed Practical Nurses	1,774	39,698	20.99	4
5	CNAs & Orderlies	56,051	725,283	12.07	5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides				8
9	Activity Director	1,336	27,501	19.48	9
10	Activity Assistants	5,107	45,752	8.53	10
11	Social Service Workers	1,912	47,029	22.70	11
12	Dietician				12
13	Food Service Supervisor	1,262	25,285	16.91	13
14	Head Cook	3,359	90,845	23.07	14
15	Cook Helpers/Assistants	28,483	311,300	9.86	15
16	Dishwashers				16
17	Maintenance Workers	1,104	38,030	31.33	17
18	Housekeepers	13,328	132,751	9.12	18
19	Laundry	3,378	32,997	8.83	19
20	Administrator	2,080	90,246	43.39	20
21	Assistant Administrator				21
22	Other Administrative	8,456	226,855	24.84	22
23	Office Manager	1,920	33,318	16.02	23
24	Clerical	2,608	22,355	8.43	24
25	Vocational Instruction				25
26	Academic Instruction				26
27	Medical Director				27
28	Qualified MR Prof. (QMRP)				28
29	Resident Services Coordinator	1,944	77,677	37.34	29
30	Habilitation Aides (DD Homes)				30
31	Medical Records				31
32	Other Health C: Unit Director	1,872	39,594	19.04	32
33	Other(specify)				33
34	TOTAL (lines 1 - 33)	174,195	\$ 3,246,197 *	\$ 17.24	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	2,136/monthly	\$ 25,634	1-3 35
36	Medical Director	3,125/monthly	37,500	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	111	24,454	11-3 44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	111	\$ 89,964	49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	46	\$ 2,822	10-3 50
51	Licensed Practical Nurses			10-3 51
52	Certified Nurse Assistants/Aides			10-3 52
53	TOTAL (lines 50 - 52)	46	\$ 2,822	53



Alden of Waterford  
 Legal Fee Support  
 2014

Legal Fees Reported on Pg 21, Section C:	\$	52,220.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(1,607.00)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)		(46,908.00)
+ Add Back voided invoice of prior year, if any		<u>                    </u>
Allowable Legal Fees	\$	<u><u>3,705.00</u></u>

In Detail:

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>	<u>Allowable Legal fees</u>
Pogrund & Korey LLC	7/9/2014	649.00	
Pogrund & Korey LLC	8/7/2014	604.00	
Pogrund & Korey LLC	9/5/2014	500.00	
Pogrund & Korey LLC	10/8/2014	513.00	
Pogrund & Korey LLC	12/9/2014	539.00	
Bank Leumi loan consultation	5/21/2014	900.00	
<b>TOTAL ALLOWABLE LEGAL FEES</b>		<u><u>3,705.00</u></u>	

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>	<u>Allowable Legal fees</u>
Pogrund & Korey LLC	06/09/14	500.00	
Alias Summons	04/09/14	5.00	
Alias Summons	04/09/14	5.00	
Clerk of the Circuit Court	05/21/14	30.00	
Clerk of the Circuit Court	01/21/14	50.00	

Edgerton & Edgerton Atty at La	12/23/14	20.00
Edgerton & Edgerton Atty at La	12/01/14	40.00
Edgerton & Edgerton Atty at La	10/14/14	60.00
Edgerton & Edgerton Atty at La	08/26/14	40.00
Edgerton & Edgerton Atty at La	06/24/14	20.00
Edgerton & Edgerton Atty at La	06/24/14	201.00
Edgerton & Edgerton Atty at La	05/05/14	195.00
Edgerton & Edgerton Atty at La	04/10/14	40.00
Edgerton & Edgerton Atty at La	03/17/14	20.00
Edgerton & Edgerton Atty at La	02/17/14	40.00
Markley Investigations	02/17/14	77.00
Markley Investigations	02/17/14	77.00
Markley Investigations	03/06/14	77.00
Markley Investigations	07/28/14	78.00
Recorder of Deeds, Kane Coui	04/04/14	32.00

**TOTAL Collection-NOT ALLOWABLE LEGAL FEES** 1,607.00

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>	<u>Allowable Legal fees</u>
AMS Corp Legal Cost Alloc-'14	01/31/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	02/28/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	03/31/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	04/30/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	05/31/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	06/30/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	07/31/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	08/31/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	09/30/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	10/31/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	11/30/14	3,909.00	
AMS Corp Legal Cost Alloc-'14	12/31/14	3,909.00	

**TOTAL Allocated Legal Fees** 46,908.00

Total Legal Cost 52,220.00

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

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

Facility Name & ID Number Alden of Waterford

# 0042036

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? CNA-Yes, RN/LPN-No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Health Care Council of IL \$5,465
- (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. \$ 26,681 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. \$ 138,783  
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. \$ 26,175 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) 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.