

Facility Name & ID Number Alden of Waterford

0042036 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	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	259	2,073	10,704	13,036	8
9	SNF/PED					9
10	ICF	8,969	3,666	257	12,892	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,228	5,739	10,961	25,928	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 71.75%

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

0 (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 10,704

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

Facility Name & ID Number

Alden of Waterford

0042036

Report Period Beginning:

01/01/2015

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	420,598	22,161	26,400	469,159	1,096	470,255	(8,150)	462,105		1
2	Food Purchase		273,978		273,978	(26,671)	247,307	(5,010)	242,297		2
3	Housekeeping	126,652	14,320		140,972	1,437	142,409	5,030	147,439		3
4	Laundry	36,448	11,783	28	48,259	173	48,432		48,432		4
5	Heat and Other Utilities			283,562	283,562		283,562	1,977	285,539		5
6	Maintenance	42,491		386,008	428,499	(794)	427,705	29,930	457,635		6
7	Other (specify):* security/related party			1,454	1,454		1,454	4,501	5,955		7
8	TOTAL General Services	626,189	322,242	697,452	1,645,883	(24,759)	1,621,124	28,278	1,649,402		8
	B. Health Care and Programs										
9	Medical Director			33,000	33,000		33,000		33,000		9
10	Nursing and Medical Records	2,113,102	210,803	14,425	2,338,330	(9,272)	2,329,058	30,106	2,359,164		10
10a	Therapy	66,879	4,180	21,664	92,723		92,723		92,723		10a
11	Activities	83,848	5,093	25,647	114,588	218	114,806		114,806		11
12	Social Services	49,537			49,537		49,537		49,537		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							4,520	4,520		15
16	TOTAL Health Care and Programs	2,313,366	220,076	94,736	2,628,178	(9,054)	2,619,124	34,626	2,653,750		16
	C. General Administration										
17	Administrative	99,308			99,308		99,308	80,582	179,890		17
18	Directors Fees										18
19	Professional Services			586,385	586,385		586,385	(521,615)	64,770		19
20	Dues, Fees, Subscriptions & Promotions			70,144	70,144		70,144	(50,800)	19,344		20
21	Clerical & General Office Expenses	191,925	16,113	102,333	310,371	954	311,325	101,607	412,932		21
22	Employee Benefits & Payroll Taxes			623,971	623,971	16,466	640,437	(12,424)	628,013		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,773	1,773		1,773	667	2,440		24
25	Other Admin. Staff Transportation			3,425	3,425		3,425	7,776	11,201		25
26	Insurance-Prop.Liab.Malpractice			165,195	165,195		165,195	11,017	176,212		26
27	Other (specify):* related party			169,444	169,444		169,444	(134,761)	34,683		27
28	TOTAL General Administration	291,233	16,113	1,722,670	2,030,016	17,420	2,047,436	(517,951)	1,529,485		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,230,788	558,431	2,514,858	6,304,077	(16,393)	6,287,684	(455,047)	5,832,637		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

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			10,720	10,720		10,720	303,288	314,008			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			139,549	139,549		139,549	316,258	455,807			32
33	Real Estate Taxes			65,448	65,448	(65,448)		68,631	68,631			33
34	Rent-Facility & Grounds			733,358	733,358	65,448	798,806	(798,806)				34
35	Rent-Equipment & Vehicles			12,963	12,963		12,963	25,910	38,873			35
36	Other (specify):* MIP							54,045	54,045			36
37	TOTAL Ownership			962,038	962,038		962,038	(30,674)	931,364			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		823,861	1,370,175	2,194,036	16,393	2,210,429	284,801	2,495,230			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			146,819	146,819		146,819		146,819			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		823,861	1,516,994	2,340,855	16,393	2,357,248	284,801	2,642,049			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,230,788	1,382,292	4,993,890	9,606,970		9,606,970	(200,920)	9,406,050			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
 Period Beginning: 01/01/2015
 Period Ending: 12/31/2015

IDPH License No. 0042036

Page 4A

Reclassifications - Pages 3 & 4

From Line	To Line	Amount	Description
2		(26,671.00)	Employee Meals
	22	26,671.00	Employee Meals
22		(10,205.00)	Uniform Reclass
	1	1,096.00	Uniform Reclass
	3	1,437.00	Uniform Reclass
	4	173.00	Uniform Reclass
	6	(16.00)	Uniform Reclass
	10	7,121.00	Uniform Reclass
	11	218.00	Uniform Reclass
	21	176.00	Uniform Reclass
10		(16,393.00)	Oxygen Cost Reclass
	39	16,393.00	Oxygen Cost Reclass
33		(65,448.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	65,448.00	Rent - Real Estate Tax on associated landowner (Pg 6)
21		778.00	Vendor Settlements
	6	(778.00)	Vendor Settlements

Net (Should be zero)

-

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	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	(8,296)	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	(31,150)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,151)	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	(5,572)	21		17
18	Fines and Penalties				18
19	Entertainment	(3,926)	20		19
20	Contributions	(2,114)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(7,553)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(169,444)	27		24
25	Fund Raising, Advertising and Promotional	(10,757)	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)	\$ (435,607)		\$	30

BHF USE ONLY					
48		49		50	
				51	
					52

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)	490,552	Various	34
35	Other- Attach Schedule	(255,865)	Pg5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 234,687		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (200,920)		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

Alden of WaterfordID# 0042036Report Period Beginning: 01/01/2015Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Late fees on utilities	\$ (5,757)	21	1
2	Flu shot income	(41)	21	2
3	Miscellaneous income (medical records)	(2,146)	10	3
4	Vendor discounts	(286)	10	4
5	Health Care Council of IL marketing program	(10,000)	20	5
6	Marketing personnel (g/l 6701-100-014)	(44,717)	21	6
7	Marketing personnel employee benefit deduction	(8,736)	22	7
8				8
9	Aurora Chamber of Commerce fee	(100)	20	9
10	Oswego Chamber of Commerce fee	(275)	20	10
11				11
12	Back out LLC mtge int in excess of CON asset limit	(169,772)	32	12
13	Back out LLC MIP int in excess of CON asset limit	(20,354)	36	13
14				14
15				15
16				16
17	Elim Deprec Exp on Pg12 items under \$2,500 -	(2,116)	30	17
18	Elim Deprec Exp on Pg13 items under \$2500 -	(10,255)	30	18
19	Expense Pg12 items under \$2,500 - curr yr purchs +	1,945	6	19
20	Expense Pg13 items under \$2,500 - curr yr purchs +	19,977	6	20
21	AMS Depr Exp adj	(241)	30	21
22	Adj for ABC related party profit - Pg 12	262	30	22
23				23
24	Adjust YTD depreciation	(3,253)	30	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		(255,865)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	1,512	(9,662)	0	0	0	0	0	0	0	(8,150)	1
2	Food Purchase	(3,151)	0	0	(1,859)	0	0	0	0	0	0	0	(5,010)	2
3	Housekeeping	0	0	5,030	0	0	0	0	0	0	0	0	5,030	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,977	0	0	0	0	0	0	0	0	1,977	5
6	Maintenance	13,626	0	8,979	0	0	0	(66)	936	6,455	0	0	29,930	6
7	Other (specify):*	0	0	4,501	0	0	0	0	0	0	0	0	4,501	7
8	TOTAL General Services	10,475	0	21,999	(11,521)	0	0	(66)	936	6,455	0	0	28,278	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(2,432)	0	28,494	4,957	(913)	0	0	0	0	0	0	30,106	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	4,520	0	0	0	0	0	0	0	0	4,520	15
16	TOTAL Health Care and Programs	(2,432)	0	33,014	4,957	(913)	0	0	0	0	0	0	34,626	16
	C. General Administration													
17	Administrative	0	0	80,582	0	0	0	0	0	0	0	0	80,582	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(7,553)	4,428	(518,490)	0	0	0	0	0	0	0	0	(521,615)	19
20	Fees, Subscriptions & Promotions	(27,172)	0	(23,628)	0	0	0	0	0	0	0	0	(50,800)	20
21	Clerical & General Office Expenses	(56,087)	0	157,694	0	0	0	0	0	0	0	0	101,607	21
22	Employee Benefits & Payroll Taxes	(8,736)	0	0	0	(3,688)	0	0	0	0	0	0	(12,424)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	667	0	0	0	0	0	0	0	0	667	24
25	Other Admin. Staff Transportation	0	0	7,776	0	0	0	0	0	0	0	0	7,776	25
26	Insurance-Prop.Liab.Malpractice	0	10,874	143	0	0	0	0	0	0	0	0	11,017	26
27	Other (specify):*	(169,444)	0	34,683	0	0	0	0	0	0	0	0	(134,761)	27
28	TOTAL General Administration	(268,992)	15,302	(260,573)	0	(3,688)	0	0	0	0	0	0	(517,951)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(260,949)	15,302	(205,560)	(6,564)	(4,601)	0	(66)	936	6,455	0	0	(455,047)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(209,247)	508,331	4,204	0	0	0	0	0	0	0	0	303,288	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(200,922)	512,991	4,189	0	0	0	0	0	0	0	0	316,258	32
33	Real Estate Taxes	0	65,448	3,183	0	0	0	0	0	0	0	0	68,631	33
34	Rent-Facility & Grounds	0	(798,806)	0	0	0	0	0	0	0	0	0	(798,806)	34
35	Rent-Equipment & Vehicles	0	0	25,910	0	0	0	0	0	0	0	0	25,910	35
36	Other (specify):*	(20,354)	74,399	0	0	0	0	0	0	0	0	0	54,045	36
37	TOTAL Ownership	(430,523)	362,363	37,486	0	0	0	0	0	0	0	0	(30,674)	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	(38,330)	(21,163)	344,294	0	0	0	0	0	284,801	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	(38,330)	(21,163)	344,294	0	0	0	0	0	284,801	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(691,472)	377,665	(168,074)	(44,894)	(25,764)	344,294	(66)	936	6,455	0	0	(200,920)	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
Alden of Waterford Investments, LLC	100	See PG6-Supp		See PG6-Supp		

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 798,806	Waterford Rehab and Courts, LLC	0.00%	\$	\$ (798,806)	1
2	V	32 Interest Inc - R/R	405	Waterford Rehab and Courts, LLC			(405)	2
3	V	32 Interest Income	103,260	Waterford Rehab and Courts, LLC			(103,260)	3
4	V	19 Accounting Fees		Waterford Rehab and Courts, LLC		4,428	4,428	4
5	V	33 Real Estate Taxes		Waterford Rehab and Courts, LLC		65,448	65,448	5
6	V	26 Property & Liability Ins		Waterford Rehab and Courts, LLC		10,874	10,874	6
7	V	36 Mortgage Insurance		Waterford Rehab and Courts, LLC		74,399	74,399	7
8	V	32 Mortgage Interest		Waterford Rehab and Courts, LLC		609,089	609,089	8
9	V	30 Depreciation		Waterford Rehab and Courts, LLC		508,331	508,331	9
10	V	32 Amortization		Waterford Rehab and Courts, LLC		7,567	7,567	10
11	V							11
12	V							12
13	V							13
14	Total		\$ 902,471			\$ 1,280,136	\$ * 377,665	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%	\$ 1,977	\$ 1,977
16	V	24 Travel / Seminar		Alden Management Services, Inc.		667	667
17	V	25 Other Admin Travel		Alden Management Services, Inc.		7,776	7,776
18	V	26 Insurance		Alden Management Services, Inc.		143	143
19	V	20 Dues / Subscriptions	25,981	Alden Management Services, Inc.		2,353	(23,628)
20	V	30 Depreciation		Alden Management Services, Inc.		4,204	4,204
21	V	33 Real Estate Tax		Alden Management Services, Inc.		3,183	3,183
22	V	35 Rent-Equip/Vehicle		Alden Management Services, Inc.		25,910	25,910
23	V	32 Interest		Alden Management Services, Inc.		4,189	4,189
24	V	1 Dietary Salary		Alden Management Services, Inc.		1,512	1,512
25	V	3 Housekeeping		Alden Management Services, Inc.		5,030	5,030
26	V	7 Employee Benef-Gen'l Servs		Alden Management Services, Inc.		4,501	4,501
27	V	10 Nursing & Medical records salaries		Alden Management Services, Inc.		28,494	28,494
28	V	15 Employee Benef-Health Care		Alden Management Services, Inc.		4,520	4,520
29	V	17 Administrative Salary		Alden Management Services, Inc.		80,582	80,582
30	V	27 Employee Benef-Administrative		Alden Management Services, Inc.		34,683	34,683
31	V	19 Professional Fees	558,356	Alden Management Services, Inc.		39,866	(518,490)
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		157,694	157,694
33	V	6 Repair & Maintenance	89,474	Alden Management Services, Inc.		98,453	8,979
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 673,811			\$ 505,737	\$ * (168,074)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary consultant	\$ 26,400	Prism Health Care Services, Inc.	0.00%	\$ 144	\$ (26,256)
16	V	1 Dietary salary		Prism Health Care Services, Inc.		13,230	13,230
17	V	2 Tube feeding	25,836	Prism Health Care Services, Inc.		13,305	(12,531)
18	V	10 Equipment rental	6,660	Prism Health Care Services, Inc.		8,809	2,149
19	V	39 Ancillary supplies	106,642	Prism Health Care Services, Inc.		46,234	(60,408)
20	V	1 Gen'l & admin & benefits		Prism Health Care Services, Inc.		3,364	3,364
21	V	2 Gen'l & admin & benefits		Prism Health Care Services, Inc.		10,672	10,672
22	V	10 Gen'l & admin & benefits		Prism Health Care Services, Inc.		2,808	2,808
23	V	39 Gen'l & admin & benefits		Prism Health Care Services, Inc.		22,078	22,078
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		\$ 165,538			\$ 120,644	\$ * (44,894)

* 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	\$ 370,270	Forum Extended Care Services II, Inc.	0.00%	\$ 357,366	\$ (12,904)
16	V	39 I.V.	335,481			323,790	(11,691)
17	V	39 Wound care	3,643			3,516	(127)
18	V	10 House stock	23,831			23,001	(830)
19	V	10 Pharm consult.	2,376			2,293	(83)
20	V	22 Employee vaccin.	3,688				(3,688)
21	V	39 Employee vaccin.				3,559	3,559
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 739,289			\$ 713,525	\$ * (25,764)

* 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	\$ 1,331,411	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,675,705	\$	344,294	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		\$ 1,331,411			\$ 1,675,705	\$ *	344,294	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	\$ 34,955	Alden Bennett Construction Company, Inc.	0.00%	\$ 34,889	\$ (66)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 34,955			\$ 34,889	\$ * (66)

* 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	\$ 4,462	Alden Design Group, Inc.	0.00%	\$ 5,398	\$ 936	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		\$ 4,462			\$ 5,398	\$ *	936	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%	\$ 107,435	\$ 6,455	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			\$ 107,435	\$ *	6,455	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:

01/01/2015

Ending:

12/31/2015

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heather Health Care Center, Inc.	Harvey	The Forum Profession	Chicago	Home Office rental	1
2			Alden-Lincoln Park Rehabilitation and Health C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Ca	Chicago	Forum Extended Care	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Se	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and F	McHenry	Alden Gardens of Bloo	Bloomingtondale	Supportive Living F	6
7			Alden - Wentworth Rehabilitation and Health C	Chicago	Alden Garden Courts	DesPlaines	Assisted Living/Alzi	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Water	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health	Bloomingtondale	Alden Gardens of Wat	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomingtondale	Prism Health Care Ser	Schaumburg	Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health	Orland Park	Community Physical T	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Ca	Chicago	Alden Bennett Constr	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipme	Fort Atkinson, WI	Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health	Cicero	Alden Design Group, I	Chicago	Design & Engineeri	14
15			Alden Trails, Inc.	Bloomingtondale	Achieve Recovery and	Elmhurst	Rehab-substance ab	15
16			Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates	Family Solutions for S	Addison	Private duty care	16
17			Alden - North Shore Rehabilitation and Health C	Skokie	Family Home Health S	Addison	Home health & hosj	17
18			Alden - Des Plaines Rehabilitation and Health C	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24			Alden of Waterford, LLC	Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30								30

Facility Name & ID Number Alden of Waterford # 0042036 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg A.	President	CEO	100.00	181,167	0.828	2.07	Salary	\$ 3,833	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	97,928	0.828	2.07	Salary	2,072	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	97,928	0.828	2.07	Salary	2,072	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	106,887	0.828	2.07	Salary	2,261	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	61,221	0.828	2.07	Salary	1,295	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	\$ 11,533		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: 01/01/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	34	\$ 95,438	\$	25,928	\$ 1,977	1
2	24	Trav & Seminar	Patient Days	34	32,213		25,928	667	2
3	25	Other Admin Travel	Patient Days	34	375,370		25,928	7,776	3
4	26	Insurance	Patient Days	34	6,897		25,928	143	4
5	20	Dues & Subscriptions	Patient Days	34	113,573		25,928	2,353	5
6	30	Depreciation	No of Providers	34	156,306		1	4,204	6
7	33	Real Estate Tax	Patient Days/usage	34	176,959		25,928	3,183	7
8	35	Rent-Equip & Vehicle	Patient Days	34	1,250,701		25,928	25,910	8
9	32	Interest	Patient Days/usage	34	2,158,573		25,928	4,189	9
10	1	Dietary Aide Coordinator Salary	Patient Days	34	72,994	72,994	25,928	1,512	10
11	3	Housekeeping Coordinator Salary	Patient Days	34	242,795	242,795	25,928	5,030	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	34	217,281		25,928	4,501	12
13	10	Nurs & Med Records Salary	Patient Days/usage	34	1,562,220	1,562,220	25,928	28,494	13
14	15	Employee Benefits -Health Care	Patient Days	34	218,198		25,928	4,520	14
15	17	Administrative Salary	Patient Days/usage	34	4,332,153	4,332,153	25,928	80,582	15
16	27	Employee Benefits - Admin	Patient Days	34	1,674,148		25,928	34,683	16
17	19	Professional fees	Patient Days	34	1,213,223	909,774	25,928	39,866	17
18	21	Gen'I & Admin	Patient Days/usage	34	7,611,926	6,744,406	25,928	157,694	18
19	6	Repair & Maint.	Patient Days	34	1,835,211	1,239,870	25,928	98,453	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 23,346,179	\$ 15,104,212		\$ 505,737	25

Facility Name & ID Number

Alden of Waterford

0042036

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	Name of Lender	2		3	4	5	6		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 Realty		X	Mortgage	\$54,288.00	4/29/11	\$ 12,667,104	\$ 12,081,099	5/1/2051	4.1700	\$ 506,598	1						
2		Int related to f/a > CON limit		X	Mortgage							(169,772)	2						
3		Cambridge Realty		X	Operating loss loan	\$12,727.00	5/31/12	2,870,233	2,709,774	1/1/2045	3.7500	102,491	3						
4		Amortization		X	Operating loss loan/Mortgage							7,567	4						
5													5						
		Working Capital																	
6		Related party-AMS		X	Working capital							4,189	6						
7													7						
8		Bank Leumi		X	Line of credit	varies	1/11/12	1,100,000	690,000	1/12/16	varies	34,600	8						
9		TOTAL Facility Related				\$67,015.00		\$ 16,637,337	\$ 15,480,873			\$ 485,673	9						
		B. Non-Facility Related*																	
10		Insurance interest		X	Medical malpractice							1,690	10						
11		Waterford Rehab&Courts LLC		X	Replacement Reserve interest							(405)	11						
12		Interest income of LLC		X	Patient interest income							(31,151)	12						
13													13						
14		TOTAL Non-Facility Related						\$	\$			\$ (29,866)	14						
15		TOTALS (line 9+line14)						\$ 16,637,337	\$ 15,480,873			\$ 455,807	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 54,045 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 2014 report.	\$	<u>60,960</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>62,268</u>		2
3.	Under or (over) accrual (line 2 minus line 1).	\$	<u>1,308</u>		3
4.	Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>64,140</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>65,448</u>		7
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax		\$	<u>3,183</u>
		Total Real Estate Tax Expense, Sch V, Line 33		\$	<u>68,631</u>
Real Estate Tax Bill for Calendar Year:		2010	<u>91,499</u>	8	
		2011	<u>105,245</u>	9	
		2012	<u>113,976</u>	10	
		2013	<u>98,604</u>	11	
		2014	<u>103,780</u>	12	
The current year accrual is based on an estimated 3% increase of the prior year tax					
Bill reflects total cost. In this case, the bill is split between two entities (shared bill).					
\$103,779.96 x 60% = \$62,267.98					
		FOR BHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2014	\$			13
14	PLUS APPEAL COST FROM LINE 5	\$			14
15	LESS REFUND FROM LINE 6	\$			15
16	AMOUNT TO USE FOR RATE CALCULATION	\$			16

NOTES:

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

2014 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME 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 2014 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2014.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>153,627.00</u>	\$ <u>3,183.00</u>
2. _____	_____	\$ _____	\$ _____
3. <u>15-36-202-005</u>	<u>Nursing facility</u>	\$ <u>103,780.00</u>	\$ <u>62,268.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>257,407.00</u></u>	\$ <u><u>65,451.00</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 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

Facility Name & ID Number Alden of Waterford

0042036 Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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)	\$ 2,618,443	4
5	Adjustment to correct to CON costs 9net=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		125,174	9
10	concrete/curbs/gutters-ltd p/s		2001	21,491	1,433	15	1,433		20,539	10
11	concrete walks-ltd p/s		2001	46,391	3,093	15	3,093		44,333	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		123,912	13
14	wrought iron fencing-ltd p/s		2001	60,821	2,433	25	2,433		34,873	14
15	piers-ltd p/s		2001	64,296	4,286	15	4,286		61,403	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		38,600	18
19	gate house-ltd p/s		2001	26,066	1,738	15	1,738		24,911	19
20	retaining walls-ltd p/s		2001	19,115	956	20	956		13,702	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		8,762	23
24	concrete/curbs/gutters-ltd p/s		2003	1,659	111	15	111		1,443	24
25	concrete walks-ltd p/s		2003	3,581	239	15	239		3,107	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		8,671	27
28	wrought iron fencing-ltd p/s		2003	4,695	188	25	188		2,442	28
29	piers-ltd p/s		2003	4,963	331	15	331		4,303	29
30	exterior signs-ltd p/s		2003	1,610	2	12	2		1,610	30
31	brick pavers-ltd p/s		2003	402		10			402	31
32	waterfalls-ltd p/s		2003	4,158	208	20	208		2,704	32
33	gate house-ltd p/s		2003	2,012	134	15	134		1,742	33
34	retaining walls-ltd p/s		2003	1,475	74	20	74		962	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 & ID Number Alden of Waterford

0042036

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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	\$	\$ 2,980	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		1,025	42
43	ABC-medical gas repair	2004	2,291		10			2,291	43
44	CSI Coker-filter system (boiler)	2004	2,050	103	20	103		1,217	44
45	ABC-sod yards/parkway/etc	2004	9,189		10			9,189	45
46	ISS/Chicago Sound-power supply call light	2004	2,084	139	15	139		1,575	46
47	Central States-Adapters/valve caps	2005	1,243	83	15	83		906	47
48	ABC [Stripe-It-Right] - Sealcoat, crackfill & stripe asphalt	2005	3,079	179	10	179		3,079	48
49	Cybor Fire Protection - Sprinkler head replacement	2005	2,900	193	15	193		2,011	49
50	ABC [ISS/Chicago Sound]-8 Jeron provider 680 vent alarms	2005	3,381	225	15	225		2,326	50
51	GT Mechanical - Compressor & chiller circuit	2005	8,600	573	15	573		5,826	51
52	ABC - Replace ceiling tiles	2005	952	79	12	79		790	52
53	ABC - Emergency outlets vent	2007	4,268	213	20	213		1,917	53
54	Wtrfd Inv - Montgomery Road expansion	2006	16,186	405	40	405		3,679	54
55	ABC-[Cobra Concrete&Stripe It]-Replace walk/curb concrete with	2007	1,694	113	15	113		960	55
56	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325	433	10	433		3,788	56
57	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325	433	10	433		3,716	57
58	GT Mechanical-HVAC parts(bearing assembliescouplemotor)	2008	5,171	517	10	517		3,978	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	122	5	122		2,464	62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,976,215	\$ 337,747		\$ 211,915	\$ (125,832)	\$ 3,553,598	70

**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:

01/01/2015 Ending: 12/31/2015

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,976,215	\$ 337,747		\$ 211,915	\$ (125,832)	\$ 3,553,598	1
2	Fish tank modification and repair	2012	1,955	391	5	391		1,499	2
3	GT Mechanical - HVAC program repairs	2012	3,118	312	10	312		1,144	3
4	Elevator panels in service elevator	2012	1,998	200	10	200		700	4
5	Patio slab caulking - ABC	2012	6,596	660	10	660		2,145	5
6									6
7	Sprinkler system pipe leak repair	2012	2,988	598	5	598		2,093	7
8	GT Mechanical - fire damper replacement	2012	8,541	712	10	712		2,354	8
9									9
10	Accessories / Artwork / Window treatments PT/OT room remodel-	2013	9,493	475	20	475		1,306	10
11	Acoustical ceiling PT/OT room remodel-ABC	2013	5,355	268	20	268		737	11
12	Cabinetry and solid surface / Countertops PT/OT room remodel-A	2013	36,110	1,805	20	1,805		4,964	12
13	Drywall, PT / Soffits, wall, column PT/OT room remodel-ABC	2013	3,597	180	20	180		495	13
14	Electrical PT/OT room remodel-ABC	2013	28,189	1,409	20	1,409		3,875	14
15	Finish Carpentry PT/OT room remodel-ABC	2013	26,901	1,345	20	1,345		3,699	15
16	Flooring demo and installation / Carpet Base PT/OT room remode	2013	43,080	2,154	20	2,154		5,923	16
17	Furniture & fixtures PT/OT room remodel-ABC	2013	14,401	720	20	720		1,980	17
18	HVAC / Plumbing PT/OT room remodel-ABC	2013	23,296	1,165	20	1,165		3,204	18
19	Light fixtures / Can lighting/outlet PT/OT room remodel-ABC	2013	3,989	199	20	199		548	19
20	Painting/wallpaper PT/OT room remodel-ABC	2013	17,966	898	20	898		2,470	20
21	PT/OT island renovation PT/OT room remodel-ABC	2013	6,102	305	20	305		839	21
22	Therapy Equipment PT/OT room remodel-ABC	2013	26,064	1,303	20	1,303		3,583	22
23	Wall, chair rail PT/OT room remodel-ABC	2013	1,477	74	20	74		203	23
24									24
25	Railings at entrance-Rockford Ornamental	2013	7,132	475	15	475		1,188	25
26	Permit-therapy room remodel-City of Aurora	2013	4,132	207	20	207		500	26
27	Washer inverter-Equipment International	2013	3,601	720	5	720		1,901	27
28	Brackets for HVAC duct support-ABC	2013	4,050	202	20	202		749	28
29	Resurface activity patio-Superior Installations	2013	20,452	2,557	8	2,557		6,146	29
30									30
31	Adj for ABC related party profit	2012	407	10		10		40	31
32	Adj for ABC related party profit	2013	3,366	258		258		645	32
33	Adj for ABC related party profit	2014	(159)	(6)		(6)		(12)	33
34	TOTAL (lines 1 thru 33)		\$ 8,290,413	\$ 357,343		\$ 231,511	\$ (125,832)	\$ 3,608,516	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	10
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	\$ 357,343		\$ 231,511	\$ (125,832)	\$ 3,608,516		1
2	Landscaping, replace infested ash trees - ABC	2014 39,389	2,626	15	2,626		3,720		2
3	Landscaping, replace infested ash trees - ABC	2014 2,984	199	15	199		249		3
4	Light pole repair - ABC	2014 3,965	397	10	397		628		4
5	Paving, parking lot, sealcoat/restripe - ABC	2014 25,034	3,129	8	3,129		4,433		5
6	Paving, parking lot, sealcoat/restripe - ABC	2014 10,723	1,340	8	1,340		1,675		6
7	Fireproofing, elevator beam - ABC	2014 1,972	197	10	197		246		7
8									8
9	HVAC, carpet, wallpaper, sprinkler, etc - ABC	2015 6,295	577	10	577		577		9
10	Muffler MEI for elevator-Schindler Elevator	2015 1,832	295	5	295		295		10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 8,382,607	\$ 366,103		\$ 240,271	\$ (125,832)	\$ 3,620,339		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:

01/01/2015 Ending: 12/31/2015

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		\$ 8,382,607	\$ 366,103		\$ 240,271	\$ (125,832)	\$ 3,620,339	1
2	Forum Prof Ctr: Remodeling	1979	15,638		20			15,638	2
3	Forum Prof Ctr: Build Improv - multiple	1980	30,456		15			30,456	3
4	Forum Prof Ctr: Tennant Improv	1986	961		13			961	4
5	Forum Prof Ctr: AMS remodel	1990	6,532		10			6,532	5
6	Forum Prof Ctr: Roof	1994	3,445		16			3,445	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,215		16			1,215	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,919	4	10	4		1,919	8
9	Forum Prof Ctr: Remodel/electrical	2001	747	14	7	14		747	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	58	7	58		2,613	12
13	Forum Prof Ctr: Suite renovation	2005	528	(13)	10	(13)		574	13
14	Forum Prof Ctr: Superior installations, etc.	2006	126		4			126	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	508		7			508	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	436	38	7	38		436	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	887	86	10	86		531	17
18	Forum Prof Ctr: Building Renovations	2010	1,511	235	5	235		1,511	18
19	Forum Prof Ctr: Building Renovations	2011	6,625	633	10	633		2,796	19
20	Forum Prof Ctr: Building Renovations	2012	288	39	15	39		156	20
21	Forum Prof Ctr: Building Renovations	2013	432	62	7	62		113	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	440	44	10	44		56	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	455	51	3-15	51		51	23
24	Alden Mgt Servs: Remodel suites	1993	6,963		10			6,963	24
25	Alden Mgt Servs: Remodel suites	2002	290	4	13	4		290	25
26	Alden Mgt Servs: Remodel suites	2003	6,295		11			6,295	26
27	Alden Mgt Servs: Motor Controller PC Board	2014	86	17	5	17		27	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,473,518	\$ 367,375		\$ 241,543	\$ (125,832)	\$ 3,705,810	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:

01/01/2015

Ending:

12/31/2015

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 747,109	\$ 131,086	\$ 63,274	\$ (67,812)	varies	\$ 577,876	71
72	Current Year Purchases	73,715	3,886	3,886		varies	3,489	72
73	Fully Depreciated Assets	289,893	5,305	5,305		varies	289,893	73
74								74
75	TOTALS	\$ 1,110,717	\$ 140,277	\$ 72,465	\$ (67,812)		\$ 871,258	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)	\$ 10,301,882	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 507,652	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 314,008	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)	\$ 4,631,982	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: 01/01/2015

Ending: 12/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Related party - cost is 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. 12/31/2016 \$ varies

13. 12/31/2017 \$ varies

14. 12/31/2018 \$ varies

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 17,758 Description: Copy machine 12,357 (6861); various office equipment \$4,862 (6859); postage meter \$539 (6850)

(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>666.42</u>	\$ <u>7,997</u>	17
18					18
19			<u>0.00</u>		19
20					20
21	TOTAL		\$ <u>666.42</u>	\$ <u>7,997</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>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>skilled nursing on site</u></p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
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	\$		\$	504,390	\$		\$	504,390	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				104,285				104,285	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				721,057				721,057	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					360,924			360,924	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					344,294	460,280			804,574	13
14	TOTAL			\$		\$	1,674,026	\$	821,204	\$	2,495,230	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	504,390.15	
2.	ST	39-3	To Col 5	104,284.49	
3.					
4.	PT	39-3	To Col 5	721,057.29	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			370,269.57	
	Manual Input from Related Party- Forum Drugs			(9,345.00)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	360,924.57	
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	344,294.00	From Page 6D

Other			494,034.97	
Manual Input: Related Party - Prism			(38,330.00)	From Page 6B
Manual Input: Related Party FECII - I.V.			(11,691.00)	From Page 6C
Manual Input: Related Party FECII - Wound Care Oxygen, from reclass worksheet (Pg 4A)			(127.00)	From Page 6C
			16,393.00	

13. Col 6: Supplies Total	To Col 6	-	460,279.97	

13. Total Line 13, Column 8		-	804,573.97	

14. Total		-	2,495,230.47	
			=====	

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$ 660	\$ 54,464	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>225,000</u>)	1,272,187	1,272,187	3
4	Supply Inventory (priced at)	3,409	3,409	4
5	Short-Term Investments		106,697	5
6	Prepaid Insurance		40,698	6
7	Other Prepaid Expenses	6,932	6,932	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd parties</u>	57,572	57,572	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,340,760	\$ 1,541,959	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	76,877	1,622,869	15
16	Equipment, at Historical Cost	184,612	2,351,406	16
17	Accumulated Depreciation (book methods)	(202,053)	(7,087,160)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		477,928	21
22	Other Long-Term Assets (spec <u>Refinancing fees</u>)		152,516	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 59,436	\$ 10,060,304	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,400,196	\$ 11,602,263	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 499,281	\$ 501,449	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	225,161	225,161	28
29	Short-Term Notes Payable		204,918	29
30	Accrued Salaries Payable	442,916	442,916	30
31	Accrued Taxes Payable (excluding real estate taxes)	18,219	18,219	31
32	Accrued Real Estate Taxes(Sch.IX-B)		64,140	32
33	Accrued Interest Payable	8,537	58,987	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Accr exp/Ins/d/t PA/Sales tax/etc</u>	223,614	223,614	36
37	<u>Due to affiliates</u>	1,575,044	1,234,427	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,992,772	\$ 2,973,831	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	690,000	3,347,325	39
40	Mortgage Payable		11,928,630	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Due to affiliates</u>	2,065,754	2,065,754	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,755,754	\$ 17,341,709	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,748,526	\$ 20,315,540	46
47	TOTAL EQUITY(page 18, line 24)	\$ (4,348,330)	\$ (8,713,277)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,400,196	\$ 11,602,263	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,236,640)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,236,640)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(111,690)	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)	\$ (111,690)	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)	\$ (4,348,330)	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	\$ 9,241,035	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,241,035	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	188,719	6
7	Oxygen	9,984	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 198,703	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	222	12
13	Barber and Beauty Care	1,598	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	814	19
20	Radiology and X-Ray	60	20
21	Other Medical Services	14,916	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 17,610	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	31,150	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 31,150	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG 19A	6,782	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 6,782	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,495,280	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,645,883	31
32	Health Care	2,628,178	32
33	General Administration	2,030,016	33
B. Capital Expense			
34	Ownership	962,038	34
C. Ancillary Expense			
35	Special Cost Centers	2,194,036	35
36	Provider Participation Fee	146,819	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,606,970	40
41	Income before Income Taxes (line 30 minus line 40)**	(111,690)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (111,690)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,611,828	44
45	Private Pay - Net Inpatient Revenue	1,025,876	45
46	Medicare - Net Inpatient Revenue	5,632,630	46
47	Other-(specify) Hospice	48,138	47
48	Other-(specify) Insurance/Sales Allowance	922,563	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,241,035	49

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

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

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

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

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. Income GL#497700-100-001 medical records	2,146.00
Misc. Income GL#497700-100-000 unclaimed property	3,036.00
Adjustments to prior years AP GL#498300-100-000	(47.00)
Vendor Discounts GL#498400-100-000	285.00
Gain on Sale of Assets GL#498500-100-000	1,362.00

Line 28 Total: 6,782

Ending: 12/31/2015

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,093	2,093	\$ 98,462	\$ 47.04	1
2	Assistant Director of Nursing	1,408	1,528	58,404	38.22	2
3	Registered Nurses	34,735	37,254	1,132,199	30.39	3
4	Licensed Practical Nurses	922	982	21,144	21.53	4
5	CNAs & Orderlies	53,235	56,908	682,096	11.99	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,840	1,840	37,693	20.49	9
10	Activity Assistants	4,977	5,171	46,155	8.93	10
11	Social Service Workers	2,048	2,101	49,537	23.58	11
12	Dietician					12
13	Food Service Supervisor	1,301	1,301	21,806	16.76	13
14	Head Cook	3,675	3,768	89,903	23.86	14
15	Cook Helpers/Assistants	28,492	30,355	308,889	10.18	15
16	Dishwashers					16
17	Maintenance Workers	1,328	1,328	42,491	32.00	17
18	Housekeepers	12,269	13,440	126,652	9.42	18
19	Laundry	3,704	3,916	36,448	9.31	19
20	Administrator	2,080	2,080	99,308	47.74	20
21	Assistant Administrator					21
22	Other Administrative	8,316	8,316	201,408	24.22	22
23	Office Manager	2,080	2,080	34,321	16.50	23
24	Clerical	2,618	2,655	23,076	8.69	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	80,014	38.47	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Unit Director	2,080	2,080	40,782	19.61	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	171,281	181,276	\$ 3,230,788 *	\$ 17.82	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	\$2,200/mo	\$ 26,400	1-3	35
36	Medical Director	\$2,750/mo	33,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	\$198/mo	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	115	25,384	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	115	\$ 87,160		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	71	\$ 4,370	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Certified Nurse Assistants/Aides			10-3	52
53	TOTAL (lines 50 - 52)	71	\$ 4,370		53

Alden of Waterford
 Legal Fee Support
 2015

Legal Fees Reported on Pg 21, Section C:	\$	59,447.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(7,553.00)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)		(46,908.00)
+ Add Back voided invoice of prior year, if any		
Allowable Legal Fees	<u>\$</u>	<u>4,986.00</u>

In Detail:

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Nixon Peabody LLP	12/10/2015	4,986.00
TOTAL ALLOWABLE LEGAL FEES		<u>4,986.00</u>

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Edgerton & Edgerton Attorney-at-Law	3/17/2015	20.00
Edgerton & Edgerton Attorney-at-Law	4/14/2015	30.00
Stone, Pogrund & Korey LLC	12/31/2014	1,092.00
Stone, Pogrund & Korey LLC	2/27/2105	500.00
Stone, Pogrund & Korey LLC	3/27/2015	509.00
Stone, Pogrund & Korey LLC	1/30/2015	500.00
Stone, Pogrund & Korey LLC	2/27/2015	505.00
Stone, Pogrund & Korey LLC	4/29/2015	800.00
Stone, Pogrund & Korey LLC	6/1/2015	552.00
Stone, Pogrund & Korey LLC	6/30/2015	577.00
Stone, Pogrund & Korey LLC	7/31/2015	500.00

Stone, Pogrund & Korey LLC	10/1/2015	534.00
Stone, Pogrund & Korey LLC	11/2/2015	918.00
Stone, Pogrund & Korey LLC	12/1/2015	516.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES 7,553.00

Vendor Name	Invoice Date	Amount
AMS Corp Legal Cost Allocation 2015	01/31/15	3,909.00
AMS Corp Legal Cost Allocation 2015	02/28/15	3,909.00
AMS Corp Legal Cost Allocation 2015	03/31/15	3,909.00
AMS Corp Legal Cost Allocation 2015	04/30/15	3,909.00
AMS Corp Legal Cost Allocation 2015	05/31/15	3,909.00
AMS Corp Legal Cost Allocation 2015	06/30/15	3,909.00
AMS Corp Legal Cost Allocation 2015	07/31/15	3,909.00
AMS Corp Legal Cost Allocation 2015	08/31/15	3,909.00
AMS Corp Legal Cost Allocation 2015	09/30/15	3,909.00
AMS Corp Legal Cost Allocation 2015	10/31/15	3,909.00
AMS Corp Legal Cost Allocation 2015	11/30/15	3,909.00
AMS Corp Legal Cost Allocation 2015	12/31/15	3,909.00

TOTAL Allocated Legal Fees 46,908.00

Total Legal Cost 59,447.00

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	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? CNA-Yes; others-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 \$9,504
- (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. \$ 23,795 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. \$ 146,819
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. \$ 26,671 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.