

Facility Name & ID Number Alden Courts of Waterford

0044180 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 2/15/2017

	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	0	Skilled (SNF)	20	6,400	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5	66	Sheltered Care (SC)	44	17,050	5
6		ICF/DD 16 or Less		0	6
7	66	TOTALS	64	23,450	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	10	9,771	1,109	10,890	8
9	SNF/PED					9
10	ICF	1,497	2,486	73	4,056	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	1,507	12,257	1,182	14,946	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 63.74%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

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

None

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

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

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

I. On what date did you start providing long term care at this location?
Date started 12/29/2001

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 20 and days of care provided 1,109

Medicare Intermediary National Government Services, Inc

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/2017 Fiscal Year: 12/31/2017

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

Facility Name & ID Number Alden Courts of Waterford # 0044180 Report Period Beginning: 01/01/2017 Ending: 12/31/2017

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 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	157,440	13,008	300	170,748	562	171,310	949	172,259		1
2	Food Purchase		126,875		126,875	(22,820)	104,055	2,417	106,472		2
3	Housekeeping	58,283	17,291		75,574	986	76,560	2,470	79,030		3
4	Laundry	16,282	8,019		24,301		24,301		24,301		4
5	Heat and Other Utilities			144,366	144,366		144,366	(391)	143,975		5
6	Maintenance	23,614		235,784	259,398		259,398	21,252	280,650		6
7	Other (specify):* security/related party			1,089	1,089		1,089	2,768	3,857		7
8	TOTAL General Services	255,619	165,193	381,539	802,351	(21,272)	781,079	29,465	810,544		8
	B. Health Care and Programs										
9	Medical Director			5,000	5,000		5,000		5,000		9
10	Nursing and Medical Records	1,419,343	37,494	1,544	1,458,381	13,663	1,472,044	17,545	1,489,589		10
10a	Therapy		1,867	484	2,351		2,351		2,351		10a
11	Activities	99,104	2,606	24,606	126,316	318	126,634		126,634		11
12	Social Services										12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							2,679	2,679		15
16	TOTAL Health Care and Programs	1,518,447	41,967	31,634	1,592,048	13,981	1,606,029	20,224	1,626,253		16
	C. General Administration										
17	Administrative	67,959			67,959		67,959	52,908	120,867		17
18	Directors Fees										18
19	Professional Services			217,510	217,510		217,510	(186,556)	30,954		19
20	Dues, Fees, Subscriptions & Promotions			146,858	146,858		146,858	(137,329)	9,529		20
21	Clerical & General Office Expenses	81,956	14,393	93,198	189,547		189,547	60,169	249,716		21
22	Employee Benefits & Payroll Taxes			338,449	338,449	7,291	345,740	(4,973)	340,767		22
23	Inservice Training & Education										23
24	Travel and Seminar			425	425		425	359	784		24
25	Other Admin. Staff Transportation			1,386	1,386		1,386	3,946	5,332		25
26	Insurance-Prop.Liab.Malpractice			107,497	107,497		107,497	4,670	112,167		26
27	Other (specify):* bad debt/related party			72,187	72,187		72,187	(51,090)	21,097		27
28	TOTAL General Administration	149,915	14,393	977,510	1,141,818	7,291	1,149,109	(257,896)	891,213		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,923,981	221,553	1,390,683	3,536,217		3,536,217	(208,207)	3,328,010		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 Courts of Waterford

#0044180

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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			22,854	22,854		22,854	259,182	282,036			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4,138	4,138		4,138	249,142	253,280			32
33	Real Estate Taxes			26,886	26,886	(26,886)		28,079	28,079			33
34	Rent-Facility & Grounds			550,648	550,648	26,886	577,534	(577,534)				34
35	Rent-Equipment & Vehicles			7,178	7,178		7,178	10,773	17,951			35
36	Other (specify):* MIP							33,965	33,965			36
37	TOTAL Ownership			611,704	611,704		611,704	3,607	615,311			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		63,015	115,980	178,995		178,995	4,524	183,519			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			19,087	19,087		19,087		19,087			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		63,015	135,067	198,082		198,082	4,524	202,606			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,923,981	284,568	2,137,454	4,346,003		4,346,003	(200,076)	4,145,927			45

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

0044180
 Period Beginning: 01/01/2017
 Period Ending: 12/31/2017

IDPH License No. 0

Reclassifications - Pages 3 & 4

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(22,820)	Employee Meals
	22	22,820	Employee Meals
22		(15,529)	Uniform Reclass
	1	562	Uniform Reclass
	3	986	Uniform Reclass
	4	-	Uniform Reclass
	6	-	Uniform Reclass
	10	13,663	Uniform Reclass
	11	318	Uniform Reclass
	21	-	Uniform Reclass
10		-	Oxygen Cost Reclass
	39	-	Oxygen Cost Reclass
33		(26,886)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	26,886	Rent - Real Estate Tax on associated landowner (Pg 6)

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(16,632)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,853)	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				17
18	Fines and Penalties				18
19	Entertainment	(1,639)	20		19
20	Contributions	(4,424)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(72,187)	27		24
25	Fund Raising, Advertising and Promotional	(45,013)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(300)	20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (143,048)		\$	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)	(32,355)	Pg 6s	34
35	Other- Attach Schedule	(24,673)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (57,028)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (200,076)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

Alden Courts of Waterford

ID# 0044180

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilities	\$ (1,414)	5	1
2				2
3	Miscellaneous income			3
4				4
5	Marketing personnel (g/1 670100-100-009)	(15,198)	21	5
6	Marketing personnel employee benefit deduction	(2,674)	22	6
7	Marketing: Cell phone (g/1 697800-100-000)	(153)	20	7
8	Marketing: Gas allowance (g/1 697400-100-000)	(237)	20	8
9	Aurora Chamber of Commerce fee	(108)	20	9
10	Oswego Chamber of Commerce fee	(275)	20	10
11	Rotary Club fee	(82)	20	11
12				12
13				13
14				14
15				15
16				16
17	Back out LLC mrtge int in excess of CON limit	(30,936)	32	17
18	Back out LLC MIP int in excess of CON limit	(4,395)	36	18
19				19
20				20
21				21
22	Elim depr exp on Pg12 items under \$2,500 -	(767)	30	22
23	Elim depr exp on Pg13 items under \$2,500 -	(5,711)	30	23
24	Expense Pg12 items under \$2,500-curr yr purchs +		6	24
25	Expense Pg13 items under \$2,500-curr yr purchs +	12,769	6	25
26				26
27	Adj for ABC related party profit - Pg12B	73	30	27
28				28
29	Adjust YTD depreciation	24,435	30	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	(24,673)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	843	106	0	0	0	0	0	0	0	949	1
2	Food Purchase	(2,853)	0	0	5,270	0	0	0	0	0	0	0	2,417	2
3	Housekeeping	0	0	2,470	0	0	0	0	0	0	0	0	2,470	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,414)	0	1,023	0	0	0	0	0	0	0	0	(391)	5
6	Maintenance	12,769	0	11,295	0	0	0	(34)	2,342	(5,120)	0	0	21,252	6
7	Other (specify):*	0	0	2,768	0	0	0	0	0	0	0	0	2,768	7
8	TOTAL General Services	8,502	0	18,399	5,376	0	0	(34)	2,342	(5,120)	0	0	29,465	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	0	0	17,767	251	(473)	0	0	0	0	0	0	17,545	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	2,679	0	0	0	0	0	0	0	0	2,679	15
16	TOTAL Health Care and Programs	0	0	20,446	251	(473)	0	0	0	0	0	0	20,224	16
	C. General Administration													
17	Administrative	0	0	52,908	0	0	0	0	0	0	0	0	52,908	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	2,495	(189,051)	0	0	0	0	0	0	0	0	(186,556)	19
20	Fees, Subscriptions & Promotions	(52,231)	106	(85,204)	0	0	0	0	0	0	0	0	(137,329)	20
21	Clerical & General Office Expenses	(15,198)	0	75,367	0	0	0	0	0	0	0	0	60,169	21
22	Employee Benefits & Payroll Taxes	(2,674)	0	0	0	(2,299)	0	0	0	0	0	0	(4,973)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	359	0	0	0	0	0	0	0	0	359	24
25	Other Admin. Staff Transportation	0	0	3,946	0	0	0	0	0	0	0	0	3,946	25
26	Insurance-Prop.Liab.Malpractice	0	4,587	83	0	0	0	0	0	0	0	0	4,670	26
27	Other (specify):*	(72,187)	0	21,097	0	0	0	0	0	0	0	0	(51,090)	27
28	TOTAL General Administration	(142,290)	7,188	(120,495)	0	(2,299)	0	0	0	0	0	0	(257,896)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(133,788)	7,188	(81,650)	5,627	(2,772)	0	(34)	2,342	(5,120)	0	0	(208,207)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

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

	Capital Expense	PAGES 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	1,398	255,002	2,782	0	0	0	0	0	0	0	0	259,182	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(30,936)	277,048	3,030	0	0	0	0	0	0	0	0	249,142	32
33	Real Estate Taxes	0	26,886	1,193	0	0	0	0	0	0	0	0	28,079	33
34	Rent-Facility & Grounds	0	(577,534)	0	0	0	0	0	0	0	0	0	(577,534)	34
35	Rent-Equipment & Vehicles	0	0	10,773	0	0	0	0	0	0	0	0	10,773	35
36	Other (specify):*	(4,395)	38,360	0	0	0	0	0	0	0	0	0	33,965	36
37	TOTAL Ownership	(33,933)	19,762	17,778	0	0	0	0	0	0	0	0	3,607	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	(1,891)	(2,424)	8,839	0	0	0	0	0	4,524	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	(1,891)	(2,424)	8,839	0	0	0	0	0	4,524	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(167,721)	26,950	(63,872)	3,736	(5,196)	8,839	(34)	2,342	(5,120)	0	0	(200,076)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
<u>Alden of Waterford Investments LLC</u>	<u>100</u>	<u>See PG6-Supp</u>		<u>See PG6-Supp</u>		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	<u>34 Rental income</u>	\$ <u>577,534</u>	<u>Waterford Rehab and Courts, LLC</u>	<u>0.00%</u>	\$	\$	<u>(577,534)</u>	1
2	V	<u>32 Interest Inn - R/R</u>	<u>25</u>	<u>Waterford Rehab and Courts, LLC</u>				<u>(25)</u>	2
3	V	<u>19 Accounting fees</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>2,495</u>		<u>2,495</u>	3
4	V	<u>20 Corporate annual report</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>106</u>		<u>106</u>	4
5	V	<u>33 Real estate taxes</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>26,886</u>		<u>26,886</u>	5
6	V	<u>26 Property & liability insurance</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>4,587</u>		<u>4,587</u>	6
7	V	<u>36 Mortgage insurance</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>38,360</u>		<u>38,360</u>	7
8	V	<u>32 Mortgage interest</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>273,224</u>		<u>273,224</u>	8
9	V	<u>30 Depreciation</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>255,002</u>		<u>255,002</u>	9
10	V	<u>32 Amortization</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>3,849</u>		<u>3,849</u>	10
11	V								11
12	V								12
13	V								13
14	Total		\$ <u>577,559</u>			\$ <u>604,509</u>	\$ *	<u>26,950</u>	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 1,023	\$	1,023	15
16	V	24 Trav & Seminar		Alden Management Services, Inc.		359		359	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		3,946		3,946	17
18	V	26 Insurance		Alden Management Services, Inc.		83		83	18
19	V	20 Dues & Subscriptions	85,584	Alden Management Services, Inc.		380		(85,204)	19
20	V	30 Depreciation		Alden Management Services, Inc.		2,782		2,782	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		1,193		1,193	21
22	V	35 Rent-Equip & Vehicle		Alden Management Services, Inc.		10,773		10,773	22
23	V	32 Interest		Alden Management Services, Inc.		3,030		3,030	23
24	V	1 Dietary Salary		Alden Management Services, Inc.		843		843	24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		2,470		2,470	25
26	V	7 Employee Benefits -Gen'I Servs		Alden Management Services, Inc.		2,768		2,768	26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		17,767		17,767	27
28	V	15 Employee Benefits -Health Care		Alden Management Services, Inc.		2,679		2,679	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		52,908		52,908	29
30	V	27 Employee Benefits - Admin		Alden Management Services, Inc.		21,097		21,097	30
31	V	19 Professional fees	208,021	Alden Management Services, Inc.		18,970		(189,051)	31
32	V	21 Gen'I & Admin	17,340	Alden Management Services, Inc.		92,707		75,367	32
33	V	6 Repair & Maint.	35,580	Alden Management Services, Inc.		46,875		11,295	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 346,525			\$ 282,653	\$ *	(63,872)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Diet Cons	\$	Prism Health Care Sevices, Inc.	0.00%	\$	\$	15
16	V	1 Diet Salary		Prism Health Care Sevices, Inc.				16
17	V	2 Tube Feed		Prism Health Care Sevices, Inc.		4,908	4,908	17
18	V	10 Equip rent	360	Prism Health Care Sevices, Inc.		524	164	18
19	V	39 Supplies	3,923	Prism Health Care Sevices, Inc.		1,381	(2,542)	19
20	V	1 Gen'l& admin&'ee benefit costs		Prism Health Care Sevices, Inc.		106	106	20
21	V	2 Gen'l& admin&'ee benefit costs		Prism Health Care Sevices, Inc.		362	362	21
22	V	10 Gen'l& admin&'ee benefit costs		Prism Health Care Sevices, Inc.		87	87	22
23	V	39 Gen'l& admin&'ee benefit costs		Prism Health Care Sevices, Inc.		651	651	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		\$ 4,283			\$ 8,019	\$ * 3,736	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	39 Drugs	\$ 56,836	Forum Extended Care Services II, Inc.	0.00%	\$ 52,463	\$ (4,373)
16	V	39 I.V.	2,214	Forum Extended Care Services II, Inc.		2,044	(170)
17	V	39 Wound care products	41	Forum Extended Care Services II, Inc.		38	(3)
18	V	10 House stock	4,604	Forum Extended Care Services II, Inc.		4,250	(354)
19	V	10 Pharmacy consult.	1,544	Forum Extended Care Services II, Inc.		1,425	(119)
20	V	22 Employee vaccination	2,299	Forum Extended Care Services II, Inc.			(2,299)
21	V	39 Employee vaccination		Forum Extended Care Services II, Inc.		2,122	2,122
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		\$ 67,538			\$ 62,342	\$ * (5,196)

* 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	\$ 120,531	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 129,370	\$ 8,839	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		\$ 120,531			\$ 129,370	\$ *	8,839	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	\$ 25,592	Alden Bennett Construction Company, Inc.	0.00%	\$ 25,558	\$	(34)	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		\$ 25,592			\$ 25,558	\$ *	(34)	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	\$ 10,685	Alden Design Group, Inc.	0.00%	\$ 13,027	\$ 2,342	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		\$ 10,685			\$ 13,027	\$ *	2,342	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	\$ 71,100	Waterford Management Services, Inc.	0.00%	\$ 65,980	\$ (5,120)	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		\$ 71,100			\$ 65,980	\$ * (5,120)	39

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

Facility Name & ID Number

Alden Courts of Waterford

0044180

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heather Health Care Center, Inc.	Harvey	The Forum Professional Center, LP		Rental property	1
2			Alden-Lincoln Park Rehabilitation and Health C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Ca	Chicago	Forum Extended Care Services II, Inc.		Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	FECS of Central Illinois, Inc.		Pharmacy	4
5			Alden of Old Town East, Inc.	Bloomingtondale	Alden Management Services, Inc.		Management	5
6			Alden Terrace of McHenry Rehabilitation and E	McHenry	Alden Gardens of Bloomingtondale, Inc.		Supportive Living F	6
7			Wentworth Rehabilitation and Health Care Cen	Chicago	Alden Garden Courts of DesPlaines, LLC		Assisted Living/Alzh	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterford, LLC		SNF/Alzheimers Fac	8
9			Alden - Valley Ridge Rehabilitation and Health	Bloomingtondale	Alden Gardens of Waterford, LLC		Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomingtondale	Prism Health Care Services, Inc.		Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health	Orland Park	Community Physical Therapy & Associates, Lt		Therapy Provider	11
12			Princeton Rehabilitation and Health Care Cent	Chicago	Alden Bennett Construction Company, Inc.		General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment, LLC		Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health	Cicero	Alden Design Group, Inc.		Design & Engineeri	14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates	Family Solutions for Seniors, Inc		Private duty care	16
17			Alden - North Shore Rehabilitation and Health	Skokie	Family Home Health Services, Inc.		Home health & hosp	17
18			Alden - Des Plaines Rehabilitation and Health C	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24			Alden of Waterford, LLC	Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL	Alden Courts of Shorewood, Inc.		SNF/Alzheimers Fac	29
30			Alden - Long Grove Rehabilitation and Health	Long Grove				30

Facility Name & ID Number

Alden Courts of Waterford

0044180

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

VII. RELATED PARTIES (continued)

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

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

1	2	3	4	5	6		7		8	9	
					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.	Chairman-Board of D	Chairman	100.00	182,906	0.452	1.13	Salary	\$ 2,094	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	98,868	0.452	1.13	Salary	1,132	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	98,868	0.452	1.13	Salary	1,132	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	113,596	0.452	1.13	Salary	1,301	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	62,245	0.452	1.13	Salary	713	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	182,906	0.339	1.13	Salary	2,094	6-7	6
7	A. Floyd Schlossberg is the Chairman of the Board of Directors, Alden Management Services, Inc.										
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.										
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.										
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.										
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										
12	F. Randi Schlossberg-Schullo is the daughter of Floyd Schlossberg. Randi is President of Alden Management Services, Inc.										
13								TOTAL	\$ 8,466		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 Courts of Waterford

0044180

Report Period Beginning:

01/01/2017

Ending: 2/31/2017

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	35	\$ 90,340	\$	14,946	\$ 1,023	1
2	24	Trav & Seminar	Patient Days	35	31,744		14,946	359	2
3	25	Other Admin Travel	Patient Days	35	348,589		14,946	3,946	3
4	26	Insurance	Patient Days	35	7,373		14,946	83	4
5	20	Dues & Subscriptions	Patient Days	35	33,588		14,946	380	5
6	30	Depreciation	No of Providers/usage	35	119,326		1	2,782	6
7	33	Real Estate Tax	Patient Days/usage	35	129,699		14,946	1,193	7
8	35	Rent-Equip & Vehicle	Patient Days	35	951,681		14,946	10,773	8
9	32	Interest	Patient Days/usage	35	2,187,612		14,946	3,030	9
10	1	Dietary Salary	Patient Days	35	74,426	74,426	14,946	843	10
11	3	Housekeeping Salary	Patient Days	35	218,203	218,203	14,946	2,470	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	35	244,557		14,946	2,768	12
13	10	Nurs & Med Records Salary	Patient Days	35	1,647,662	1,647,662	14,946	17,767	13
14	15	Employee Benefits -Health Care	Patient Days	35	236,654		14,946	2,679	14
15	17	Administrative Salary	Patient Days/usage	35	4,903,376	4,750,005	14,946	52,908	15
16	27	Employee Benefits - Admin	Patient Days	35	1,863,643		14,946	21,097	16
17	19	Professional fees	Patient Days	35	1,119,817	920,527	14,946	18,970	17
18	21	Gen'I & Admin	Patient Days	35	8,189,318	7,151,399	14,946	92,707	18
19	6	Repair & Maint.	Patient Days	35	1,823,498	1,358,004	14,946	46,875	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 24,221,106	\$ 16,120,226		\$ 282,653	25

Facility Name & ID Number

Alden Courts of Waterford

0044180

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	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	\$26,459.00	4/29/11	\$ 6,772,896	\$ 6,233,228	5/1/2051	3.5200	\$ 220,972	1						
2	Cambridge Realty		X	Operating loss loan	\$6,768.00	5/31/12	1,534,667	1,380,068	1/1/2045	3.7500	52,252	2						
3	Int related to f/a > CON limit		X	Mortgage							(30,936)	3						
4	Amortization		X	Operating loss loan/Mortgage							3,849	4						
5	Avaya Financial Services		X	Capital lease liability	\$1,727.00	6/30/17	80,172	73,388	6/30/22	7.2090	2,789	5						
Working Capital																		
6	Avaya Financial Services		X	Capital lease liability	\$139.00	9/22/17	5,301	5,117	6/30/22	14.0940	201	6						
7	Insurance Interest (GL7053)		X	Medical Malpractice							1,148	7						
8	Related party-AMS		X	Working capital							3,030	8						
9	TOTAL Facility Related				\$35,093.00		\$ 8,393,036	\$ 7,691,801			\$ 253,305	9						
B. Non-Facility Related*																		
10	Waterford Rehab&Courts LLC		X	Replacement Reserve interest							(25)	10						
11												11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (25)	14						
15	TOTALS (line 9+line14)						\$ 8,393,036	\$ 7,691,801			\$ 253,280	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 33,965 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.)

2016 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Courts of Waterford COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0044180

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE (773)286-3883 FAX #: (773)286-8038

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2016 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2016.

(A)	(B)	(C)	(D) <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>105,372.00</u>	\$ <u>1,193.00</u>
2. _____	_____	\$ _____	\$ _____
3. <u>15-36-202-005</u>	<u>Nursing facility</u>	\$ <u>80,715.00</u>	\$ <u>32,286.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>186,087.00</u></u>	\$ <u><u>33,479.00</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 2016 tax bills which were listed in Section A to this statement. Be sure to use the 2016 tax bill which is normally paid during 2017.

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

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning:

01/01/2017 Ending:

12/31/2017

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 40,118 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and a final column with values 1, 2, 3. Row 1: nursing facility, 101,930, 1999, \$ 441,822, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 101,930, (blank), \$ 441,822, 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	64		2001	6,232,935	157,784	40	141,152	(16,632)	2,327,549	4
5			2002	2,479						5
6	Adjustment to correct to CON costs			(589,322)						6
7	(Net = \$5,646,092)									7
8										8
Improvement Type**										
9	storm/sewer-ltd p/s		2003	9,011	360	25	360		5,400	9
10	concrete/curbs/gutters-ltd p/s		2003	887	59	15	59		885	10
11	concrete walks-ltd p/s		2003	1,915	123	15	123		1,915	11
12	asphalt paving-ltd p/s		2003	1,689		10			1,689	12
13	street lighting-ltd p/s		2003	5,352	354	15	354		5,352	13
14	wrought iron fencing-ltd p/s		2003	2,510	100	25	100		1,500	14
15	piers-ltd p/s		2003	2,654	176	15	176		2,654	15
16	exterior signs-ltd p/s		2003	861		12			861	16
17	brick pavers-ltd p/s		2003	215		10			215	17
18	waterfalls-ltd p/s		2003	2,223	111	20	111		1,665	18
19	gate house-ltd p/s		2003	1,076	68	15	68		1,076	19
20	retaining walls-ltd p/s		2003	789	39	20	39		585	20
21	external roads-ltd p/s		2003	10,781		10			10,781	21
22										22
23	cabinets/plastic laminate		2002	4,267	213	20	213		3,410	23
24	phone system		2002	1,819		10			1,819	24
25	snow gems/safe walkways		2002	1,510		10			1,510	25
26	plumbing/valve work		2002	2,814	59	15	59		2,814	26
27	renovation of atrium area		2002	26,717		10			26,717	27
28	install gas piping		2002	6,276	314	20	314		4,788	28
29	murals on walls		2002	2,500		5			2,500	29
30	thermostat		2002	4,198		3			4,198	30
31	plumbing/valve work		2002	2,425		5			2,425	31
32	rotor repair-bus		2002	662		3			662	32
33										33
34	related party-Ams/ Waterford p/s		2001	649,206	32,928		32,928		649,206	34
35										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 Courts of Waterford

0044180

Report Period Beginning:

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	ABC-cap existing patios	2003	12,988	866	15	866		12,701	37
38	ABC - Atrium renovation (change order)	2004	25,000		10			25,000	38
39	Great Lakes - Inner entrance/exit work	2004	1,229		10			1,229	39
40	GT Mechanical-Fire/smoke damper	2005	2,594		10			2,594	40
41	Wtrfd Inv-Montgomery Rd expansion	2006	10,791	1,058	10	1,058		10,791	41
42	ABC-Replacement carpets for patient rooms	2006	4,449		5			4,449	42
43	ABC-Emergency outlets vent	2007	2,282	114	20	114		1,254	43
44	ABC [Cobra Concrete&Strip It]-Replace walk/curb w/concrete m	2007	906	60	15	60		630	44
45	GT Mechanical-HVAC parts (bearing assemblies/couple/motor)	2008	2,765	277	10	277		2,685	45
46	GT Mechanical - Replace bearing assemblies	2009	3,387		5			3,387	46
47	Top Notch - Compressor for freezer	2010	1,317		5			1,317	47
48	HVAC repairs - fixed programs in DX9100	2012	1,667	167	10	167		946	48
49	Fish tank modification and repair - Clifford Hartgrove	2012	1,045	35	5	35		1,045	49
50	Elevator Panels - Key Products Interior	2012	1,069	107	10	107		588	50
51	Slab caulking for patio - ABC	2012	3,527	353	10	353		1,853	51
52	Physical/Occupational room remodel - ABC	2013	131,543	6,577	20	6,577		31,241	52
53	Railings at entrance (Rockford Ornamental Iron)	2013	3,813	191	20	191		891	53
54	Permit - therapy room remodel (City of Aurora)	2013	2,209	110	20	110		486	54
55	Fire damper replacement/repair labor (GT Mechanical)	2013	4,567	457	10	457		2,208	55
56	Washer inverter (Equipment International)	2013	1,925	385	5	385		1,700	56
57	Brackets for HVAC duct support - ABC	2013	2,165	108	20	108		450	57
58	Resurface activity patio - Superior Installations	2013	10,936	1,367	8	1,367		5,582	58
59	Generator cooling system, replaced radiator, thermostat, gasket &	2014	2,103	210	10	210		648	59
60	Landscaping, replace infested ash trees - ABC	2014	21,061	1,404	15	1,404		4,797	60
61	Landscaping, replace infested ash trees - ABC	2014	1,595	106	15	106		345	61
62	Light pole repair - ABC	2014	2,120	212	10	212		760	62
63	Paving, parking lot, sealcoat/restripe - ABC	2014	13,386	1,673	8	1,673		5,716	63
64	Paving, parking lot, sealcoat/restripe - ABC	2014	5,734	717	8	717		2,330	64
65	Fireproofing, elevator beam - ABC	2014	1,055	105	10	105		341	65
66	HVAC, carpet,wallpaper, sprinkler, etc. - ABC	2015	3,366	337	10	337		983	66
67	Muffler MEI for elevator - Schindler Elevator	2015	979	196	5	196		474	67
68	Chiller expansion valve & board - GT Mechanical	2016	6,314	1,263	5	1,263		2,210	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 6,678,336	\$ 211,143		\$ 194,511	\$ (16,632)	\$ 3,193,807	70

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward	\$ 6,678,336	\$ 211,143		\$ 194,511	\$ (16,632)	\$ 3,193,807	1
2	Adj for ABC related party profit	218	10		10		55	2
3	Adj for ABC related party profit	1,800	67		67		335	3
4	Adj for ABC related party profit	(85)	(3)		(3)		(12)	4
5	Adj for ABC related party profit	(6)	(1)		(1)		(3)	5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 6,680,263	\$ 211,216		\$ 194,584	\$ (16,632)	\$ 3,194,182	34

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

XI. OWNERSHIP COSTS (continued)

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

1	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		\$ 6,680,263	\$ 211,216		\$ 194,584	\$ (16,632)	\$ 3,194,182	1
2	Building Wing A Remodel - Converting 22 sheltered care	2017	530,023	19,831	25	19,831		19,831	2
3	beds to 20 snf beds, including new:exam room, soiled utility,								3
4	clean utility, clean linen storage, med room, tub & shower								4
5	rooms, common area flooring, wallcovering and pantry								5
6	cabinetry with necessary electrical, plumbing & hvac								6
7	Fire Wall - Integrity Contractors - Built from top of existing	2017	4,980	277	10	277		277	7
8	wall to underside of roof deck								8
9	Smoke dampers (8) - ABC/GT Mechanical	2017	11,786	1,080	10	1,080		1,080	9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,227,051	\$ 232,404		\$ 215,772	\$ (16,632)	\$ 3,215,370	34

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

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,227,051	\$ 232,404		\$ 215,772	\$ (16,632)	\$ 3,215,370	1
2	Forum Prof Ctr: Remodeling	1979	1,519		20			15,192	2
3	Forum Prof Ctr: Build Improv - multiple	1980	29,587		15			29,587	3
4	Forum Prof Ctr: Tennant Improv	1986	934		13			934	4
5	Forum Prof Ctr: AMS remodel	1990	6,346		10			6,346	5
6	Forum Prof Ctr: Roof	1994	3,347		16			3,347	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,180		16			1,180	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,864		10			1,864	8
9	Forum Prof Ctr: Remodel/electrical	2001	726		7			726	9
10	Forum Prof Ctr: bathroom remodel	2002	642		5			642	10
11	Forum Prof Ctr: remodel suites/etc.	2003	825		9			825	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,541		7			2,541	12
13	Forum Prof Ctr: Suite renovation	2005	2,451		10			2,451	13
14	Forum Prof Ctr: Superior installations, etc.	2006	123		4			123	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	493		7			493	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	423		7			423	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	862	92	10	92		700	17
18	Forum Prof Ctr: Building Renovations	2010	1,468		5			1,468	18
19	Forum Prof Ctr: Building Renovations	2011	4,608	365	10	365		2,978	19
20	Forum Prof Ctr: Building Renovations	2012	280	38	15	38		228	20
21	Forum Prof Ctr: Building Renovations	2013	420	60	7	60		230	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	427	43		43		140	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	347	99	10	99		231	23
24	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	979	73	13	73		73	24
25	Forum Prof Ctr: Paving and sidewalks	2015	3,318	253	11	253		3,018	25
26	Alden Mgt Servs: Remodel suites	1993	6,764					6,764	26
27	Alden Mgt Servs: Remodel suites	2002	282					282	27
28	Alden Mgt Servs: Remodel suites	2003	6,115					6,115	28
29	Alden Mgt Servs: Motor Controller PC Board	2014	83	17		17		60	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,306,005	\$ 233,444		\$ 216,812	\$ (16,632)	\$ 3,304,331	34

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

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning:

01/01/2017

Ending:

12/31/2017

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 304,747	\$ 27,653	\$ 27,653	\$	Varies	\$ 137,805	71
72	Current Year Purchases	439,661	36,900	36,900		Varies	36,900	72
73	Fully Depreciated Assets	676,623	671	671		Varies	676,623	73
74								74
75	TOTALS	\$ 1,421,031	\$ 65,224	\$ 65,224	\$		\$ 851,328	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	Related Party-AMS	Various	1998-2004	3,911				3	3,911	77
78										78
79										79
80	TOTALS			\$ 3,911	\$	\$	\$		\$ 3,911	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)	\$ 9,172,769	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 298,668	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 282,036	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (16,632)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,159,570	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 Courts of Waterford

0044180

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: related party cost is 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 12/31/2021

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

Fiscal Year Ending Annual Rent

12.	<u>12/31/2018</u>	\$ <u>varies</u>
13.	<u>12/31/2019</u>	\$ <u>varies</u>
14.	<u>12/31/2020</u>	\$ <u>varies</u>

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 10,816 Description: Copy machine 7,178 (GL 6861) and Equipment lease 3,638 (GL 6859)

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>related party-PG 6A</u>	<u>various</u>	\$ <u>400.83</u>	\$ <u>4,810</u>	17
18					18
19	<u>Auto lease - gl 6890</u>	<u>various</u>	<u>0.00</u>		19
20					20
21	TOTAL		\$ <u>400.83</u>	\$ <u>4,810</u>	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 42,754	\$		\$ 42,754	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			19,617			19,617	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			53,020			53,020	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See Pg 16A	# of prescrpts				54,585		54,585	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					8,839	4,704		13,543	13
14	TOTAL			\$		\$ 124,230	\$ 59,289		\$ 183,519	14

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

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

XIV. Special Services (Direct Cost)

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	\$42,754.58	
2.	ST	39-3	To Col 5	19,616.74	
3.					
4.	PT	39-3	To Col 5	53,019.68	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			56,836.09	
	Manual Input from Related Party- Forum Drugs & Vaccinations			(2,251.00)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	54,585.09	
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	8,839.00	From Page 6D
	Other			6,768.61	
	Manual Input: Related Party - Prism			(1,892.00)	From Page 6B
	Manual Input: Related Party FECII - I.V.			(170.00)	From Page 6C
	Manual Input: Related Party FECII - Wound Care Products			(3.00)	From Page 6C
	Oxygen, from reclass worksheet (Pg 4A)			-	
13.	Col 6: Supplies Total		To Col 6	4,703.61	
13.	Total Line 13, Column 8			13,542.61	
14.	Total			183,518.70	

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning: 01/01/2017

Ending:

12/31/2017

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2017

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 180	\$ 13,077	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 2,200)	407,815	407,815	3
4	Supply Inventory (priced at)	1,843	1,843	4
5	Short-Term Investments		78,405	5
6	Prepaid Insurance		20,365	6
7	Other Prepaid Expenses	5,784	5,784	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>		2,012,156	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 415,622	\$ 2,539,445	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		441,822	13
14	Buildings, at Historical Cost		6,232,935	14
15	Leasehold Improvements, at Historical Cost	133,319	1,483,040	15
16	Equipment, at Historical Cost	334,249	1,570,302	16
17	Accumulated Depreciation (book methods)	(219,630)	(4,376,328)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		38,992	21
22	Other Long-Term Assets (spe <u>Refinancing Fees</u>		70,682	22
23	Other(specify): <u>Due from Affiliates</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 247,938	\$ 5,461,445	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 663,560	\$ 8,000,890	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 114,563	\$ 115,507	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	43,323	43,323	28
29	Short-Term Notes Payable		129,666	29
30	Accrued Salaries Payable	113,623	113,623	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,164	9,164	31
32	Accrued Real Estate Taxes(Sch.IX-B)		33,280	32
33	Accrued Interest Payable	5,587	28,184	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/Ins,due to IDPA,Sales Tax</u>	29,031	29,031	36
37	<u>Due to Affiliates</u>	143,580	143,580	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 458,871	\$ 645,358	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	78,505	1,428,602	39
40	Mortgage Payable		6,133,533	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	9,479,755	9,479,755	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 9,558,260	\$ 17,041,890	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 10,017,131	\$ 17,687,248	46
47	TOTAL EQUITY(page 18, line 24)	\$ (9,353,571)	\$ (9,686,358)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 663,560	\$ 8,000,890	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (7,325,657)	1
2	Restatements (describe):		2
3	Restore operating loss loan liability written off to	(1,165,559)	3
4	R/E at 12/31/2016		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (8,491,216)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(862,355)	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)	\$ (862,355)	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)	\$ (9,353,571)	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	\$ 3,468,783	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,468,783	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	14,179	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 14,179	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	84	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 84	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	601	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 601	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,483,648	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	802,351	31
32	Health Care	1,592,048	32
33	General Administration	1,141,818	33
B. Capital Expense			
34	Ownership	611,704	34
C. Ancillary Expense			
35	Special Cost Centers	178,995	35
36	Provider Participation Fee	19,087	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,346,003	40
41	Income before Income Taxes (line 30 minus line 40)**	(862,355)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (862,355)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 233,404	44
45	Private Pay - Net Inpatient Revenue	2,601,321	45
46	Medicare - Net Inpatient Revenue	614,757	46
47	Other-(specify) <u>Hospice</u>	11,306	47
48	Other-(specify) <u>Insurance/Sales Allowance</u>	7,995	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,468,783	49

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

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

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

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

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning 01/01/2017 Ending:

12/31/2017

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. Income GL#497700 RehabCare settlement	\$ 600
Misc. Income GL#497700	\$ 1

Line 28 Total: 601

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning: 01/01/2017

Ending:

12/31/2017

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 80,488	\$ 38.70	1
2	Assistant Director of Nursing					2
3	Registered Nurses	10,492	10,847	358,026	33.01	3
4	Licensed Practical Nurses	13,523	14,257	367,454	25.77	4
5	CNAs & Orderlies	42,762	45,335	567,179	12.51	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,344	1,424	30,805	21.63	9
10	Activity Assistants	7,031	7,416	68,299	9.21	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	721	721	13,954	19.35	13
14	Head Cook	2,164	2,164	47,540	21.97	14
15	Cook Helpers/Assistants	8,249	8,911	95,946	10.77	15
16	Dishwashers					16
17	Maintenance Workers	722	722	23,614	32.71	17
18	Housekeepers	4,884	5,313	58,283	10.97	18
19	Laundry	1,454	1,572	16,282	10.36	19
20	Administrator	1,864	1,880	67,959	36.15	20
21	Assistant Administrator					21
22	Other Administrative	1,472	1,600	38,198	23.87	22
23	Office Manager					23
24	Clerical	4,208	4,368	43,756	10.02	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	800	800	28,461	35.58	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Memory Care</u>	796	810	17,737	21.90	33
34	TOTAL (lines 1 - 33)	104,566	110,220	\$ 1,923,981 *	\$ 17.46	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	\$300/visit	\$ 300	1-3	35
36	Medical Director	\$500/mo	5,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	\$128/mo	1,544	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	\$1,220/mo	14,680	11-3	44
45	Social Service Consultant	\$140/visit	420	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 21,944		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Lauren Wetzel	Administrator	0	\$ 67,959	Workers' Compensation Insurance	\$ 64,625	IDPH License Fee	\$	
				Unemployment Compensation Insurance	22,858	Advertising: Employee Recruitment	69	
				FICA Taxes	129,529	Health Care Worker Background Check	1,235	
				Employee Health Insurance	41,347	(Indicate # of checks performed 38)		
				Employee Meals	22,820	Patient Background Checks	320	
				Illinois Municipal Retirement Fund (IMRF)*		Surety bond fees/Corp annual report	589	
				Union Health & Welfare	43,764	Health Care Council of IL	6,336	
				Dental/Life/'EE Rel/Tuition Reimb/Misc	5,388	Collaborative Health Care	600	
				Pension	12,005			
				Employee Drug Tests/Vaccinations	3,404	Related Party - AMS	380	
				Marketing personnel benefit deduction	(2,674)	Less: Public Relations Expense	()	
				Related party - FECSII	(2,299)	Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$ 67,959	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 9,529
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)							Related Party - AMS	359
C. Professional Services							Seminar Expense	
Vendor/Payee	Type		Amount				IL Council - Long Term Care	375
Alden Management Services, Inc.	Consulting fees		\$ 184,021				Nat'l Council Dementia Practicioners	50
AMS (eliminated)	Allocated legal fees		24,000				Entertainment Expense	()
Mayer Brown LLP	Professional fees: r/e taxes		465				(agree to Sch. V, line 24, col. 8)	
Mix Solutions, Inc	Case mgmt audit		106				TOTAL	\$ 784
A Place For Mom	Placement/referral fees		8,800					
KPMG	Medicare cost reporting		118					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)						\$ 217,510		

* Attach copy of IMRF notifications

**See instructions.

Alden Courts of Waterford
 Legal Fee Support
 2017

Legal Fees Reported on Pg 21, Section C:	\$ 24,000.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	-
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)	(24,000.00)
+ Add Back voided invoice of prior year, if any	
Allowable Legal Fees	<u>\$ -</u>

In Detail: 680600-100-000
Vendor Name Invoice Date Amount

TOTAL ALLOWABLE LEGAL FEES -

696600-100-000
Vendor Name Invoice Date Amount

TOTAL Collection-NOT ALLOWABLE LEGAL FEES -

Vendor Name	Invoice Date	Amount
		680600-100-003
AMS Corp Legal Cost Allocation	1/31/2017	2,000.00
AMS Corp Legal Cost Allocation	2/28/2017	2,000.00
AMS Corp Legal Cost Allocation	3/29/2017	2,000.00
AMS Corp Legal Cost Allocation	4/28/2017	2,000.00
AMS Corp Legal Cost Allocation	5/30/2017	2,000.00
AMS Corp Legal Cost Allocation	6/22/2017	2,000.00
AMS Corp Legal Cost Allocation	7/27/2017	2,000.00
AMS Corp Legal Cost Allocation	8/30/2017	2,000.00
AMS Corp Legal Cost Allocation	9/29/2017	2,000.00
AMS Corp Legal Cost Allocation	10/31/2017	2,000.00
AMS Corp Legal Cost Allocation	11/29/2017	2,000.00
AMS Corp Legal Cost Allocation	12/20/2017	2,000.00
TOTAL Allocated Legal Fees		<u>24,000.00</u>
Total Legal Cost		<u>24,000.00</u>

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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 \$6,336
- (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? 7.5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 2,792 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? N/A
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. \$ 19,087
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 22,820 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