

Facility Name & ID Number Alden of Waterford

0042036 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

	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,180	3,080	10,473	14,733	8
9	SNF/PED					9
10	ICF	10,358	2,797	487	13,642	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,538	5,877	10,960	28,375	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.52%

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 99 and days of care provided 10,094

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 of Waterford # 0042036 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	466,034	18,347	27,390	511,771	926	512,697	(6,252)	506,445		1
2	Food Purchase		253,379		253,379	(23,847)	229,532	8,636	238,168		2
3	Housekeeping	167,034	32,026		199,060	1,213	200,273	4,690	204,963		3
4	Laundry	34,745	14,355		49,100	146	49,246		49,246		4
5	Heat and Other Utilities			302,654	302,654		302,654	(2,214)	300,440		5
6	Maintenance	44,462		351,626	396,088	(14)	396,074	4,117	400,191		6
7	Other (specify):* security/related party			1,590	1,590		1,590	5,256	6,846		7
8	TOTAL General Services	712,275	318,107	683,260	1,713,642	(21,576)	1,692,066	14,233	1,706,299		8
	B. Health Care and Programs										
9	Medical Director			78,000	78,000		78,000		78,000		9
10	Nursing and Medical Records	2,283,960	154,185	4,386	2,442,531	(3,564)	2,438,967	35,691	2,474,658		10
10a	Therapy	63,920	4,409	86,522	154,851		154,851		154,851		10a
11	Activities	91,563	5,962	26,336	123,861	184	124,045		124,045		11
12	Social Services	50,356			50,356		50,356		50,356		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							5,086	5,086		15
16	TOTAL Health Care and Programs	2,489,799	164,556	195,244	2,849,599	(3,380)	2,846,219	40,777	2,886,996		16
	C. General Administration										
17	Administrative	159,555			159,555		159,555	100,445	260,000		17
18	Directors Fees										18
19	Professional Services			662,558	662,558		662,558	(595,198)	67,360		19
20	Dues, Fees, Subscriptions & Promotions			137,337	137,337		137,337	(121,595)	15,742		20
21	Clerical & General Office Expenses	196,987	23,940	185,331	406,258	150	406,408	81,722	488,130		21
22	Employee Benefits & Payroll Taxes			616,039	616,039	15,227	631,266	(12,761)	618,505		22
23	Inservice Training & Education										23
24	Travel and Seminar			903	903		903	682	1,585		24
25	Other Admin. Staff Transportation			2,074	2,074		2,074	7,492	9,566		25
26	Insurance-Prop.Liab.Malpractice			152,166	152,166		152,166	8,804	160,970		26
27	Other (specify):* bad debt/related party			372,995	372,995		372,995	(332,942)	40,053		27
28	TOTAL General Administration	356,542	23,940	2,129,403	2,509,885	15,377	2,525,262	(863,351)	1,661,911		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,558,616	506,603	3,007,907	7,073,126	(9,579)	7,063,547	(808,341)	6,255,206		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:

01/01/2017

Ending:

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V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			15,770	15,770		15,770	261,770	277,540			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			46,110	46,110		46,110	383,471	429,581			32
33	Real Estate Taxes			40,329	40,329	(40,329)		42,594	42,594			33
34	Rent-Facility & Grounds			825,972	825,972	40,329	866,301	(866,301)				34
35	Rent-Equipment & Vehicles			11,144	11,144		11,144	20,453	31,597			35
36	Other (specify):* MIP							52,867	52,867			36
37	TOTAL Ownership			939,325	939,325		939,325	(105,146)	834,179			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		808,774	1,515,233	2,324,007	9,579	2,333,586	24,453	2,358,039			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			162,127	162,127		162,127		162,127			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		808,774	1,677,360	2,486,134	9,579	2,495,713	24,453	2,520,166			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,558,616	1,315,377	5,624,592	10,498,585		10,498,585	(889,034)	9,609,551			45

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

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 Period Beginning: 01/01/2017
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IDPH License No. 0

Page 4A

Reclassifications - Pages 3 & 4

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(23,847)	Employee Meals
	22	23,847	Employee Meals
22		(8,620)	Uniform Reclass
	1	926	Uniform Reclass
	3	1,213	Uniform Reclass
	4	146	Uniform Reclass
	6	(14)	Uniform Reclass
	10	6,015	Uniform Reclass
	11	184	Uniform Reclass
	21	150	Uniform Reclass
10		(9,579)	Oxygen Cost Reclass
	39	9,579	Oxygen Cost Reclass
33		(40,329)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	40,329	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	(13,080)	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	(125,832)	30		9
10	Interest and Other Investment Income	(4,651)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,862)	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	(5,558)	21		17
18	Fines and Penalties	(491)	32		18
19	Entertainment	(7,702)	20		19
20	Contributions	(6,299)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(5,578)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(372,995)	27		24
25	Fund Raising, Advertising and Promotional	(22,430)	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)	\$ (567,478)		\$	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)	(97,350)	Pg 6s	34
35	Other- Attach Schedule	(224,206)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (321,556)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (889,034)		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 of Waterford

ID# 0042036

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilities	\$ (4,156)	5	1
2				2
3	Miscellaneous income (medical records)	(1,094)	10	3
4	Miscellaneous income (vendor discounts)	(322)	10	4
5				5
6	Marketing personnel (g/1 670100-100-014)	(45,955)	21	6
7	Marketing personnel employee benefit deduction	(7,955)	22	7
8				8
9	Aurora Chamber of Commerce fee	(108)	20	9
10	Oswego Chamber of Commerce fee	(275)	20	10
11	Rotary Club fee	(120)	20	11
12				12
13				13
14	Back out LLC mtge int in excess of CON asset limit	(139,667)	32	14
15	Back out LLC MIP int in excess of CON asset limit	(19,483)	36	15
16				16
17				17
18				18
19	Elim depr exp on Pg12 items under \$2,500 -	(1,629)	30	19
20	Elim depr exp on Pg13 items under \$2,500 -	(7,094)	30	20
21	Expense Pg12 items under \$2,500-curr yr purchs +		6	21
22	Expense Pg13 items under \$2,500-curr yr purchs +	8,085	6	22
23				23
24	Adj for ABC related party profit - Pg12B	262	30	24
25				25
26				26
27	Adjust YTD depreciation	(4,695)	30	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	(224,206)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden of Waterford

0042036

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	1,600	(7,852)	0	0	0	0	0	0	0	(6,252)	1
2	Food Purchase	(2,862)	0	0	11,498	0	0	0	0	0	0	0	8,636	2
3	Housekeeping	0	0	4,690	0	0	0	0	0	0	0	0	4,690	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(4,156)	0	1,942	0	0	0	0	0	0	0	0	(2,214)	5
6	Maintenance	(4,995)	0	15,342	0	0	0	(34)	1,611	(7,807)	0	0	4,117	6
7	Other (specify):*	0	0	5,256	0	0	0	0	0	0	0	0	5,256	7
8	TOTAL General Services	(12,013)	0	28,830	3,646	0	0	(34)	1,611	(7,807)	0	0	14,233	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(1,416)	0	33,730	5,950	(2,573)	0	0	0	0	0	0	35,691	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	5,086	0	0	0	0	0	0	0	0	5,086	15
16	TOTAL Health Care and Programs	(1,416)	0	38,816	5,950	(2,573)	0	0	0	0	0	0	40,777	16
	C. General Administration													
17	Administrative	0	0	100,445	0	0	0	0	0	0	0	0	100,445	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(5,578)	4,705	(594,325)	0	0	0	0	0	0	0	0	(595,198)	19
20	Fees, Subscriptions & Promotions	(36,934)	201	(84,862)	0	0	0	0	0	0	0	0	(121,595)	20
21	Clerical & General Office Expenses	(51,513)	0	133,235	0	0	0	0	0	0	0	0	81,722	21
22	Employee Benefits & Payroll Taxes	(7,955)	0	0	0	(4,806)	0	0	0	0	0	0	(12,761)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	682	0	0	0	0	0	0	0	0	682	24
25	Other Admin. Staff Transportation	0	0	7,492	0	0	0	0	0	0	0	0	7,492	25
26	Insurance-Prop.Liab.Malpractice	0	8,646	158	0	0	0	0	0	0	0	0	8,804	26
27	Other (specify):*	(372,995)	0	40,053	0	0	0	0	0	0	0	0	(332,942)	27
28	TOTAL General Administration	(474,975)	13,552	(397,122)	0	(4,806)	0	0	0	0	0	0	(863,351)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(488,404)	13,552	(329,476)	9,596	(7,379)	0	(34)	1,611	(7,807)	0	0	(808,341)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden of Waterford

0042036

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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	(138,988)	397,976	2,782	0	0	0	0	0	0	0	0	261,770	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(144,809)	522,528	5,752	0	0	0	0	0	0	0	0	383,471	32
33	Real Estate Taxes	0	40,329	2,265	0	0	0	0	0	0	0	0	42,594	33
34	Rent-Facility & Grounds	0	(866,301)	0	0	0	0	0	0	0	0	0	(866,301)	34
35	Rent-Equipment & Vehicles	0	0	20,453	0	0	0	0	0	0	0	0	20,453	35
36	Other (specify):*	(19,483)	72,350	0	0	0	0	0	0	0	0	0	52,867	36
37	TOTAL Ownership	(303,280)	166,882	31,252	0	0	0	0	0	0	0	0	(105,146)	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	(51,161)	(49,701)	125,315	0	0	0	0	0	24,453	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	(51,161)	(49,701)	125,315	0	0	0	0	0	24,453	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(791,684)	180,434	(298,224)	(41,565)	(57,080)	125,315	(34)	1,611	(7,807)	0	0	(889,034)	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	<u>34 Rental income</u>	\$ <u>866,301</u>	<u>Waterford Rehab and Courts, LLC</u>	<u>0.00%</u>	\$	\$ <u>(866,301)</u>	1
2	V	<u>32 Interest Inn - R/R</u>	<u>47</u>	<u>Waterford Rehab and Courts, LLC</u>			<u>(47)</u>	2
3	V	<u>19 Accounting fees</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>4,705</u>	<u>4,705</u>	3
4	V	<u>20 Corporate annual report</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>201</u>	<u>201</u>	4
5	V	<u>33 Real estate taxes</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>40,329</u>	<u>40,329</u>	5
6	V	<u>26 Property & liability insurance</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>8,646</u>	<u>8,646</u>	6
7	V	<u>36 Mortgage insurance</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>72,350</u>	<u>72,350</u>	7
8	V	<u>32 Mortgage interest</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>515,314</u>	<u>515,314</u>	8
9	V	<u>30 Depreciation</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>397,976</u>	<u>397,976</u>	9
10	V	<u>32 Amortization</u>		<u>Waterford Rehab and Courts, LLC</u>		<u>7,261</u>	<u>7,261</u>	10
11	V			<u>Waterford Rehab and Courts, LLC</u>				11
12	V			<u>Waterford Rehab and Courts, LLC</u>				12
13	V			<u>Waterford Rehab and Courts, LLC</u>				13
14	Total		\$ 866,348			\$ 1,046,782	\$ * 180,434	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%	\$ 1,942	\$ 1,942 15
16	V	24 Travel / Seminar		Alden Management Services, Inc.		682	682 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		7,492	7,492 17
18	V	26 Insurance		Alden Management Services, Inc.		158	158 18
19	V	20 Dues / Subscriptions	85,584	Alden Management Services, Inc.		722	(84,862) 19
20	V	30 Depreciation		Alden Management Services, Inc.		2,782	2,782 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		2,265	2,265 21
22	V	35 Rent-Equip/Vehicle		Alden Management Services, Inc.		20,453	20,453 22
23	V	32 Interest		Alden Management Services, Inc.		5,752	5,752 23
24	V	1 Dietary Salary		Alden Management Services, Inc.		1,600	1,600 24
25	V	3 Housekeeping		Alden Management Services, Inc.		4,690	4,690 25
26	V	7 Employee Benef-Gen'l Servs		Alden Management Services, Inc.		5,256	5,256 26
27	V	10 Nursing & Medical records salaries		Alden Management Services, Inc.		33,730	33,730 27
28	V	15 Employee Benef-Health Care		Alden Management Services, Inc.		5,086	5,086 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		100,445	100,445 29
30	V	27 Employee Benef-Administrative		Alden Management Services, Inc.		40,053	40,053 30
31	V	19 Professional Fees	630,081	Alden Management Services, Inc.		35,756	(594,325) 31
32	V	21 Gen'l & Admin	42,768	Alden Management Services, Inc.		176,003	133,235 32
33	V	6 Repair & Maintenance	34,726	Alden Management Services, Inc.		50,068	15,342 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 793,159			\$ 494,935	\$ * (298,224) 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	\$ 26,400	Prism Health Care Sevices, Inc.	0.00%	\$	\$ (26,400)
16	V	1 Diet Salary		Prism Health Care Sevices, Inc.		14,981	14,981
17	V	2 Tube Feed	7,352	Prism Health Care Sevices, Inc.		6,652	(700)
18	V	10 Equip rent	6,660	Prism Health Care Sevices, Inc.		9,694	3,034
19	V	39 Supplies	103,956	Prism Health Care Sevices, Inc.		30,842	(73,114)
20	V	1 Gen'l& admin&'ee benefit costs		Prism Health Care Sevices, Inc.		3,567	3,567
21	V	2 Gen'l& admin&'ee benefit costs		Prism Health Care Sevices, Inc.		12,198	12,198
22	V	10 Gen'l& admin&'ee benefit costs		Prism Health Care Sevices, Inc.		2,916	2,916
23	V	39 Gen'l& admin&'ee benefit costs		Prism Health Care Sevices, Inc.		21,953	21,953
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		\$ 144,368			\$ 102,803	\$ * (41,565)

* 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	\$ 637,862	Forum Extended Care Services II, Inc.	0.00%	\$ 588,786	\$ (49,076)
16	V	39 I.V.	62,029	Forum Extended Care Services II, Inc.		57,257	(4,772)
17	V	39 Wound care products	3,761	Forum Extended Care Services II, Inc.		3,472	(289)
18	V	10 House stock	31,070	Forum Extended Care Services II, Inc.		28,680	(2,390)
19	V	10 Pharmacy consult.	2,376	Forum Extended Care Services II, Inc.		2,193	(183)
20	V	22 Employee vaccination	4,806	Forum Extended Care Services II, Inc.			(4,806)
21	V	39 Employee vaccination		Forum Extended Care Services II, Inc.		4,436	4,436
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		\$ 741,904			\$ 684,824	\$ * (57,080)

* 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	\$ 1,552,266	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,677,581	\$	125,315	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		\$ 1,552,266			\$ 1,677,581	\$ *	125,315	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	\$ 25,550	Alden Bennett Construction Company, Inc.	0.00%	\$ 25,516	\$ (34)
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		\$ 25,550			\$ 25,516	\$ * (34)

* 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	\$ 7,351	Alden Design Group, Inc.	0.00%	\$ 8,962	\$ 1,611	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		\$ 7,351			\$ 8,962	\$ *	1,611	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	\$ 108,405	Waterford Management Services, Inc	0.00%	\$ 100,598	\$ (7,807)	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		\$ 108,405			\$ 100,598	\$ * (7,807)	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:

01/01/2017

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	C Long Grove				30

Facility Name & ID Number

Alden of Waterford

0042036

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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg A.	Chairman-Board of D	Chairman	100.00	181,024	0.86	2.15	Salary	\$ 3,976	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	97,851	0.86	2.15	Salary	2,149	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	97,851	0.86	2.15	Salary	2,149	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	112,428	0.86	2.15	Salary	2,469	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	61,605	0.86	2.15	Salary	1,353	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	181,024	0.645	2.15	Salary	3,976	6-7	6
7	A. Floyd Schlossberg is the Chairman of the Board of Directors, Alden Management Services, Inc.										7
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										9
10	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										11
12	F. Randi Schlossberg-Schullo is the daughter of Floyd Schlossberg. Randi is President of Alden Management Services, Inc.										12
13								TOTAL	\$ 16,072		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:

01/01/2017

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	1,320,269	35	\$ 90,340	\$ 28,375	\$ 1,942	1	
2	24	Trav & Seminar	Patient Days	1,320,269	35	31,744	28,375	682	2	
3	25	Other Admin Travel	Patient Days	1,320,269	35	348,589	28,375	7,492	3	
4	26	Insurance	Patient Days	1,320,269	35	7,373	28,375	158	4	
5	20	Dues & Subscriptions	Patient Days	1,320,269	35	33,588	28,375	722	5	
6	30	Depreciation	No of Providers/usage	35	35	119,326	1	2,782	6	
7	33	Real Estate Tax	Patient Days/usage	1,320,269	35	129,699	28,375	2,265	7	
8	35	Rent-Equip & Vehicle	Patient Days	1,320,269	35	951,681	28,375	20,453	8	
9	32	Interest	Patient Days/usage	1,320,269	35	2,187,612	28,375	5,752	9	
10	1	Dietary Salary	Patient Days	1,320,269	35	74,426	74,426	28,375	1,600	10
11	3	Housekeeping Salary	Patient Days	1,320,269	35	218,203	218,203	28,375	4,690	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,320,269	35	244,557	28,375	5,256	12	
13	10	Nurs & Med Records Salary	Patient Days	1,320,269	35	1,647,662	1,647,662	28,375	33,730	13
14	15	Employee Benefits -Health Care	Patient Days	1,320,269	35	236,654	28,375	5,086	14	
15	17	Administrative Salary	Patient Days/usage	1,320,269	35	4,903,376	4,750,005	28,375	100,445	15
16	27	Employee Benefits - Admin	Patient Days	1,320,269	35	1,863,643	28,375	40,053	16	
17	19	Professional fees	Patient Days	1,320,269	35	1,119,817	920,527	28,375	35,756	17
18	21	Gen'I & Admin	Patient Days	1,320,269	35	8,189,318	7,151,399	28,375	176,003	18
19	6	Repair & Maint.	Patient Days	1,320,269	35	1,823,498	1,358,004	28,375	50,068	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 24,221,106	\$ 16,120,226	\$ 494,935	25	

Facility Name & ID Number

Alden of Waterford

0042036

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	\$54,288.00	4/29/11	\$ 12,667,104	\$ 11,756,168	5/1/2051	3.5200	\$ 416,764	1						
2	Int related to f/a > CON limit		X	Mortgage							(139,667)	2						
3	Cambridge Realty		X	Operating loss loan	\$12,727.00	5/31/12	2,870,233	2,602,875	1/1/2045	3.7500	98,550	3						
4	Amortization		X	Operating loss loan/Mortgage							7,261	4						
5	Insurance Interest (GL7053)		X	Medical Malpractice							1,721	5						
Working Capital																		
6	Bank Leumi		X	Line of credit	varies	1/11/12	1,100,000	635,000	4/12/18	varies	43,898	6						
7												7						
8	Related party-AMS		X	Working Capital							5,752	8						
9	TOTAL Facility Related				\$67,015.00		\$ 16,637,337	\$ 14,994,043			\$ 434,279	9						
B. Non-Facility Related*																		
10	Interest income of LLC (GL 4975)	X		Patient interest income							(4,651)	10						
11	Waterford Rehab&Courts LLC	X		Replacement Reserve interest							(47)	11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (4,698)	14						
15	TOTALS (line 9+line14)						\$ 16,637,337	\$ 14,994,043			\$ 429,581	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 52,867 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 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 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>2,265.00</u>
2. _____	_____	\$ _____	\$ _____
3. <u>15-36-202-005</u>	<u>Nursing facility</u>	\$ <u>80,715.00</u>	\$ <u>48,429.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>186,087.00</u></u>	\$ <u><u>50,694.00</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 of Waterford

0042036 Report Period Beginning:

01/01/2017 Ending:

12/31/2017

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>1994</u>	<u>\$ 662,733</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	152,896		\$ 662,733	3

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		
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)	2,960,779	4
5	Adjustment to correct to CON costs (net=6,846,713)			(5,033,299)						5
6										6
7										7
8										8
Improvement Type**										
9	storm/sewer-ltd p/s		2001	218,336	8,733	25	8,733		142,640	9
10	concrete/curbs/gutters-ltd p/s		2001	21,491		15			21,491	10
11	concrete walks-ltd p/s		2001	46,391		15			46,391	11
12	asphalt paving-ltd p/s		2001	40,929		10			40,929	12
13	street lighting-ltd p/s		2001	129,677		15			129,677	13
14	wrought iron fencing-ltd p/s		2001	60,821	2,433	25	2,433		39,739	14
15	piers-ltd p/s		2001	64,296		15			64,296	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		43,986	18
19	gate house-ltd p/s		2001	26,066		15			26,066	19
20	retaining walls-ltd p/s		2001	19,115	956	20	956		15,614	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		10,110	23
24	concrete/curbs/gutters-ltd p/s		2003	1,659	105	15	105		1,659	24
25	concrete walks-ltd p/s		2003	3,581	235	15	235		3,581	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		10,005	27
28	wrought iron fencing-ltd p/s		2003	4,695	188	25	188		2,818	28
29	piers-ltd p/s		2003	4,963	329	15	329		4,963	29
30	exterior signs-ltd p/s		2003	1,610		12			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		3,120	32
33	gate house-ltd p/s		2003	2,012	134	15	134		2,010	33
34	retaining walls-ltd p/s		2003	1,475	74	20	74		1,110	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:

01/01/2017 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	Mech. Projects- install exhaust,gas line, electric to steamer-corp	2002	4,254	213	20	213		3,406	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		1,197	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		1,423	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		1,853	46
47	Central States-Adapters/valve caps	2005	1,243	83	15	83		1,072	47
48	ABC [Stripe-It-Right] - Sealcoat, crackfill & stripe asphalt	2005	3,079		10			3,079	48
49	Cybor Fire Protection - Sprinkler head replacement	2005	2,900	193	15	193		2,397	49
50	ABC [ISS/Chicago Sound]-8 Jeron provider 680 vent alarms	2005	3,381	225	15	225		2,776	50
51	GT Mechanical - Compressor & chiller circuit	2005	8,600	573	15	573		6,972	51
52	ABC - Replace ceiling tiles	2005	952	79	12	79		948	52
53	ABC - Emergency outlets vent	2007	4,268	213	20	213		2,343	53
54	Wtrfd Inv - Montgomery Road expansion	2006	16,186	405	40	405		4,489	54
55	ABC-[Cobra Concrete&Stripe It]-Replace walk/curb concrete wit	2007	1,694	113	15	113		1,186	55
56	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325	104	10	104		4,325	56
57	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325	104	10	104		4,325	57
58	GT Mechanical-HVAC parts(bearing assembliescouplemotor)	2008	5,171	517	10	517		4,750	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)		\$ 7,976,216	\$ 317,457		\$ 191,625	\$ (125,832)	\$ 3,950,396	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:

01/01/2017 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 12A, Carried Forward		\$ 7,976,216	\$ 317,457		\$ 191,625	\$ (125,832)	\$ 3,950,396	1
2	Fish tank modification and repair	2012	1,955	65	5	65		1,955	2
3	GT Mechanical - HVAC program repairs	2012	3,118	312	10	312		1,768	3
4	Elevator panels in service elevator	2012	1,998	200	10	200		1,100	4
5	Patio slab caulking - ABC	2012	6,596	660	10	660		3,465	5
6	Sprinkler system pipe leak repair	2012	2,988	297	5	297		2,988	6
7	GT Mechanical - fire damper replacement	2012	8,541	712	10	712		3,777	7
8	Accessories / Artwork / Window treatments PT/OT room remodel	2013	9,493	475	20	475		2,256	8
9	Acoustical ceiling PT/OT room remodel-ABC	2013	5,355	268	20	268		1,273	9
10	Cabinetry and solid surface / Countertops PT/OT room remodel-ABC	2013	36,110	1,805	20	1,805		8,574	10
11	Drywall, PT / Soffits, wall, column PT/OT room remodel-ABC	2013	3,597	180	20	180		855	11
12	Electrical PT/OT room remodel-ABC	2013	28,189	1,409	20	1,409		6,693	12
13	Finish Carpentry PT/OT room remodel-ABC	2013	26,901	1,345	20	1,345		6,389	13
14	Flooring demo and installation / Carpet Base PT/OT room remodel-ABC	2013	43,080	2,154	20	2,154		10,231	14
15	Furniture & fixtures PT/OT room remodel-ABC	2013	14,401	720	20	720		3,420	15
16	HVAC / Plumbing PT/OT room remodel-ABC	2013	23,296	1,165	20	1,165		5,534	16
17	Light fixtures / Can lighting/outlet PT/OT room remodel-ABC	2013	3,989	199	20	199		946	17
18	Painting/wallpaper PT/OT room remodel-ABC	2013	17,966	898	20	898		4,266	18
19	PT/OT island renovation PT/OT room remodel-ABC	2013	6,102	305	20	305		1,449	19
20	Therapy Equipment PT/OT room remodel-ABC	2013	26,064	1,303	20	1,303		6,189	20
21	Wall, chair rail PT/OT room remodel-ABC	2013	1,477	74	20	74		351	21
22	Railings at entrance-Rockford Ornamental	2013	7,132	475	15	475		2,138	22
23	Permit-therapy room remodel-City of Aurora	2013	4,132	207	20	207		914	23
24	Washer inverter-Equipment International	2013	3,601	720	5	720		3,341	24
25	Brackets for HVAC duct support-ABC	2013	4,050	202	20	202		1,153	25
26	Resurface activity patio-Superior Installations	2013	20,452	2,557	8	2,557		11,260	26
27	Landscaping, replace infested ash trees - ABC	2014	39,389	2,626	15	2,626		8,972	27
28	Landscaping, replace infested ash trees - ABC	2014	2,984	199	15	199		647	28
29	Light pole repair - ABC	2014	3,965	397	10	397		1,422	29
30	Paving, parking lot, sealcoat/restripe - ABC	2014	25,034	3,129	8	3,129		10,691	30
31	Paving, parking lot, sealcoat/restripe - ABC	2014	10,723	1,340	8	1,340		4,355	31
32	Fireproofing, elevator beam - ABC	2014	1,972	197	10	197		640	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,370,867	\$ 344,052		\$ 218,220	\$ (125,832)	\$ 4,069,408	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		\$ 8,370,867	\$ 344,052		\$ 218,220	\$ (125,832)	\$ 4,069,408	1
2	HVAC, carpet, wallpaper, sprinkler, etc - ABC	2015	6,295	630	10	630		1,837	2
3	Muffler MEI for elevator-Schindler Elevator	2015	1,832	366	5	366		1,027	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,378,994	\$ 345,048		\$ 219,216	\$ (125,832)	\$ 4,072,272	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:

01/01/2017 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		\$ 8,378,994	\$ 345,048		\$ 219,216	\$ (125,832)	\$ 4,072,272	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)		\$ 8,457,948	\$ 346,088		\$ 220,256	\$ (125,832)	\$ 4,161,233	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	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		\$ 8,457,948	\$ 346,088		\$ 220,256	\$ (125,832)	\$ 4,161,233	1
2	2012	407	10		10		60	2
3	2013	3,366	258		258		1,161	3
4	2014	(159)	(6)		(6)		(24)	4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 8,461,562	\$ 346,350		\$ 220,518	\$ (125,832)	\$ 4,162,430	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:

01/01/2017

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	\$ 581,069	\$ 50,713	\$ 50,713	\$	Varies	\$ 253,078	71
72	Current Year Purchases	153,332	5,239	5,239		Varies	5,239	72
73	Fully Depreciated Assets	630,464	1,070	1,070		Varies	630,464	73
74								74
75	TOTALS	\$ 1,364,865	\$ 57,022	\$ 57,022	\$		\$ 888,781	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	Ford Eldorado 2001	2001	\$ 50,888	\$	\$	\$		\$ 50,888	76
77	Related Party-AMS	Various	1998-2004	3,911				3	3,911	77
78										78
79										79
80	TOTALS			\$ 54,799	\$	\$	\$		\$ 54,799	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 10,543,959	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 403,372	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 277,540	83**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (125,832)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,106,010	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: 01/01/2017

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: \$ 18,500 Description: Copy machine 10,591 (GL 6861), Postage meter 553 (GL 6850) & Equipment lease 7,356 (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>761.00</u>	\$ <u>9,132</u>	17
18					18
19	<u>Auto lease - gl 6890</u>	<u>various</u>	<u>0.00</u>		19
20					20
21	TOTAL		\$ <u>761.00</u>	\$ <u>9,132</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	\$		\$ 541,100	\$		\$ 541,100	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			129,452			129,452	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			797,549			797,549	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				593,223		593,223	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				125,315	171,400		296,715	13
14	TOTAL			\$		\$ 1,593,416	\$ 764,623		\$ 2,358,039	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	\$541,099.96	
2.	ST	39-3	To Col 5	129,452.47	
3.					
4.	PT	39-3	To Col 5	797,549.03	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			637,861.71	
	Manual Input from Related Party- Forum Drugs & Vaccinations			(44,639.00)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	593,222.71	
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	125,315.00	From Page 6D
	Other			218,044.29	
	Manual Input: Related Party - Prism			(51,162.00)	From Page 6B
	Manual Input: Related Party FECII - I.V.			(4,772.00)	From Page 6C
	Manual Input: Related Party FECII - Wound Care Products			(289.00)	From Page 6C
	Oxygen, from reclass worksheet (Pg 4A)			9,579.00	From Page 4A
13.	Col 6: Supplies Total		To Col 6	171,400.29	
13.	Total Line 13, Column 8			296,715.29	
14.	Total			2,358,039.46	

Facility Name & ID Number Alden of Waterford

0042036

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	\$ 135,821	\$ 160,146	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 209,000)	1,776,337	1,776,337	3
4	Supply Inventory (priced at)	3,409	3,409	4
5	Short-Term Investments		147,876	5
6	Prepaid Insurance		38,409	6
7	Other Prepaid Expenses	10,617	10,617	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	24,950	24,950	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,951,134	\$ 2,161,744	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	323,713	2,570,188	16
17	Accumulated Depreciation (book methods)	(227,427)	(7,984,190)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		73,542	21
22	Other Long-Term Assets (spe <u>Refinancing fees</u>		133,310	22
23	Other(specify): <u>Due from Affiliate,</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 173,163	\$ 8,958,464	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,124,297	\$ 11,120,208	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,002,989	\$ 1,004,775	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	296,833	296,833	28
29	Short-Term Notes Payable		244,557	29
30	Accrued Salaries Payable	596,210	596,210	30
31	Accrued Taxes Payable (excluding real estate taxes)	22,812	22,812	31
32	Accrued Real Estate Taxes(Sch.IX-B)		49,920	32
33	Accrued Interest Payable	8,381	51,000	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>	58,524	58,524	36
37	<u>Due to Affiliates</u>	1,251,428	3,281,356	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,237,177	\$ 5,605,987	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	635,000	3,181,347	39
40	Mortgage Payable		11,568,139	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to affiliates</u>	2,844,099	2,844,099	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,479,099	\$ 17,593,585	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,716,276	\$ 23,199,572	46
47	TOTAL EQUITY(page 18, line 24)	\$ (4,591,979)	\$ (12,079,364)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,124,297	\$ 11,120,208	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,535,350)	1
2	Restatements (describe):		2
3	Restore operating loss loan liability written off to	(1,748,338)	3
4	R/E at 12/31/2016		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,283,688)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(308,291)	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)	\$ (308,291)	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)	\$ (4,591,979)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden of Waterford

0042036

Report Period Beginning: 01/01/2017

Ending: 12/31/2017

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	\$ 9,911,435	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,911,435	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	256,222	6
7	Oxygen	6,289	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 262,511	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	(85)	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	100	20
21	Other Medical Services	5,803	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 5,818	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	4,651	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,651	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	5,879	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,879	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,190,294	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,713,642	31
32	Health Care	2,849,599	32
33	General Administration	2,509,885	33
B. Capital Expense			
34	Ownership	939,325	34
C. Ancillary Expense			
35	Special Cost Centers	2,324,007	35
36	Provider Participation Fee	162,127	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,498,585	40
41	Income before Income Taxes (line 30 minus line 40)**	(308,291)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (308,291)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,114,365	44
45	Private Pay - Net Inpatient Revenue	868,962	45
46	Medicare - Net Inpatient Revenue	5,670,212	46
47	Other-(specify) <u>Hospice</u>	127,227	47
48	Other-(specify) <u>Insurance/Sales Allowance</u>	1,130,669	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,911,435	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 of Waterford

0042036

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#497700-100-000 UHC incentive	\$ 4,317
Misc Income GL #497700-100-001 medical records	\$ 1,094
Misc. Income GL#497700-100-000	\$ 46
Vendor Discount GL #498300-100-000	\$ 322
Misc. Income GL#497700-100-000 prior yr credit card adjustment	\$ 100
Write Off Old Accounts Payables	
Gain on Sale of Assets (related to prior yr, not offset on Sch.# V)	
Line 28 Total:	<u>5,879</u>

Facility Name & ID Number Alden of Waterford

0042036

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	\$ 101,912	\$ 49.00	1
2	Assistant Director of Nursing	1,536	1,558	55,007	35.31	2
3	Registered Nurses	35,528	38,685	1,195,338	30.90	3
4	Licensed Practical Nurses	1,001	1,103	25,834	23.42	4
5	CNAs & Orderlies	53,145	57,023	756,576	13.27	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,120	2,203	49,308	22.38	9
10	Activity Assistants	4,061	4,188	42,256	10.09	10
11	Social Service Workers	2,080	2,080	50,356	24.21	11
12	Dietician					12
13	Food Service Supervisor	1,359	1,359	26,294	19.35	13
14	Head Cook	4,076	4,076	89,538	21.97	14
15	Cook Helpers/Assistants	28,501	30,930	350,203	11.32	15
16	Dishwashers					16
17	Maintenance Workers	1,359	1,359	44,462	32.72	17
18	Housekeepers	14,771	15,832	167,034	10.55	18
19	Laundry	3,104	3,355	34,745	10.36	19
20	Administrator	2,056	2,080	108,332	52.08	20
21	Assistant Administrator	1,104	1,319	51,223	38.83	21
22	Other Administrative	8,752	8,752	217,063	24.80	22
23	Office Manager					23
24	Clerical	4,487	4,701	43,844	9.33	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,808	2,822	106,768	37.83	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,700	2,061	42,523	20.63	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	175,628	187,566	\$ 3,558,616 *	\$ 18.97	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	\$2,300/mo	\$ 27,390	1-3	35
36	Medical Director	\$6,500/mo	78,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	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	\$2,167/mo	24,884	11-3	44
45	Social Service Consultant			11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 132,650		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	\$387/visit	\$ 1,948	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 1,948		53

Alden of Waterford
 Legal Fee Support
 2017

Legal Fees Reported on Pg 21, Section C:	\$ 51,618.77
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(5,578.17)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees) + Add Back voided invoice of prior year, if any	(45,192.00)
Allowable Legal Fees	<u>\$ 848.60</u>

<u>In Detail:</u>	680600-100-000
Vendor Name	Invoice Date
	Amount
Von Briesen & Roper S.C [VONBRI]	6/15/2017
	134.65
Von Briesen & Roper S.C [VONBRI]	5/24/2017
	307.00
Von Briesen & Roper S.C [VONBRI]	8/7/2017
	26.33
Von Briesen & Roper S.C [VONBRI]	8/31/2017
	334.33
Von Briesen & Roper S.C [VONBRI]	8/31/2017
	39.00
Von Briesen & Roper S.C [VONBRI]	11/14/2017
	7.29
TOTAL ALLOWABLE LEGAL FEES	<u>848.60</u>

Vendor Name	Invoice Date	Amount
Stone, Pogrund & Korey LLC	1/31/2017	513.12
Stone, Pogrund & Korey LLC	2/28/2017	558.49
Stone, Pogrund & Korey LLC	3/31/2017	500.00
Stone, Pogrund & Korey LLC	4/30/2017	500.00
Stone, Pogrund & Korey LLC	5/31/2017	500.00
Stone, Pogrund & Korey LLC	6/30/2017	500.00
Stone, Pogrund & Korey LLC	7/31/2017	500.00
Stone, Pogrund & Korey LLC	8/31/2017	506.56
Stone, Pogrund & Korey LLC	9/30/2017	500.00
Stone, Pogrund & Korey LLC	10/31/2017	500.00
Stone, Pogrund & Korey LLC	11/30/2017	500.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES **5,578.17**

Vendor Name	Invoice Date	Amount
AMS Corp Legal Cost Allocation	1/31/2017	3,766.00
AMS Corp Legal Cost Allocation	2/28/2017	3,766.00
AMS Corp Legal Cost Allocation	3/29/2017	3,766.00
AMS Corp Legal Cost Allocation	4/28/2017	3,766.00
AMS Corp Legal Cost Allocation	5/30/2017	3,766.00
AMS Corp Legal Cost Allocation	6/22/2017	3,766.00
AMS Corp Legal Cost Allocation	7/27/2017	3,766.00
AMS Corp Legal Cost Allocation	8/30/2017	3,766.00
AMS Corp Legal Cost Allocation	9/29/2017	3,766.00
AMS Corp Legal Cost Allocation	10/31/2017	3,766.00
AMS Corp Legal Cost Allocation	11/29/2017	3,766.00
AMS Corp Legal Cost Allocation	12/20/2017	3,766.00

TOTAL Allocated Legal Fees **45,192.00**

Total Legal Cost **51,618.77**

Facility Name & ID Number Alden of Waterford

0042036

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 \$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? 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. \$ 19,135 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. \$ 162,127
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. \$ 23,847 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