



Facility Name & ID Number Alden Courts of Waterford, LLC

# 0044180 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

**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	20	Skilled (SNF)	20	7,300	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	44	Sheltered Care (SC)	44	16,060	5
6		ICF/DD 16 or Less			6
7	64	TOTALS	64	23,360	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	144	2,406	1,870	4,420	8
9	SNF/PED					9
10	ICF	3,094	7,552	401	11,047	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	3,238	9,958	2,271	15,467	14

**C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.)** 66.21%

**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 1,818

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Alden Courts of Waterford, LLC # 0044180 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	173,946	15,577	3,600	193,123	452	193,575	(168)	193,407		1
2	Food Purchase		127,101		127,101	(22,571)	104,530	1,877	106,407		2
3	Housekeeping	65,095	19,938		85,033	792	85,825	2,182	88,007		3
4	Laundry	18,611	4,917	10	23,538		23,538		23,538		4
5	Heat and Other Utilities			146,232	146,232		146,232	(567)	145,665		5
6	Maintenance	32,676		164,400	197,076		197,076	9,669	206,745		6
7	Other (specify):* security/related party			958	958		958	2,007	2,965		7
8	<b>TOTAL General Services</b>	290,328	167,533	315,200	773,061	(21,327)	751,734	15,000	766,734		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			6,000	6,000		6,000		6,000		9
10	Nursing and Medical Records	1,552,606	33,674	1,950	1,588,230	10,981	1,599,211	14,667	1,613,878		10
10a	Therapy		1,357	67	1,424		1,424		1,424		10a
11	Activities	88,575	3,294	25,160	117,029	255	117,284		117,284		11
12	Social Services										12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							2,058	2,058		15
16	<b>TOTAL Health Care and Programs</b>	1,641,181	38,325	33,177	1,712,683	11,236	1,723,919	16,725	1,740,644		16
	<b>C. General Administration</b>										
17	Administrative	84,643			84,643		84,643	61,929	146,572		17
18	Directors Fees										18
19	Professional Services			273,508	273,508		273,508	(214,366)	59,142		19
20	Dues, Fees, Subscriptions & Promotions			129,161	129,161		129,161	(117,563)	11,598		20
21	Clerical & General Office Expenses	80,226	8,375	107,749	196,350		196,350	81,583	277,933		21
22	Employee Benefits & Payroll Taxes			363,523	363,523	10,091	373,614	(1,576)	372,038		22
23	Inservice Training & Education										23
24	Travel and Seminar			182	182		182	461	643		24
25	Other Admin. Staff Transportation			1,071	1,071		1,071	4,352	5,423		25
26	Insurance-Prop.Liab.Malpractice			159,882	159,882		159,882	4,411	164,293		26
27	Other (specify):* bad debt/related party			41,477	41,477		41,477	(20,021)	21,456		27
28	<b>TOTAL General Administration</b>	164,869	8,375	1,076,553	1,249,797	10,091	1,259,888	(200,790)	1,059,098		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,096,378	214,233	1,424,930	3,735,541		3,735,541	(169,065)	3,566,476		29

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

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

Facility Name &amp; ID Number

Alden Courts of Waterford, LLC

#0044180

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			32,060	32,060		32,060	229,106	261,166			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			6,201	6,201		6,201	245,061	251,262			32
33	Real Estate Taxes			23,111	23,111	(23,111)		28,784	28,784			33
34	Rent-Facility & Grounds			539,595	539,595	23,111	562,706	(562,706)				34
35	Rent-Equipment & Vehicles			6,557	6,557		6,557	10,801	17,358			35
36	Other (specify):* MIP							33,447	33,447			36
37	<b>TOTAL Ownership</b>			607,524	607,524		607,524	(15,507)	592,017			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		116,249	198,676	314,925		314,925	9,440	324,365			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			33,926	33,926		33,926		33,926			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		116,249	232,602	348,851		348,851	9,440	358,291			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	2,096,378	330,482	2,265,056	4,691,916		4,691,916	(175,132)	4,516,784			45

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

004-4180  
 Period Beginning: 1/1/2018  
 Period Ending: 12/31/2018

IDPH License No. 36-4322408-001

Reclassifications - Pages 3 & 4

From Line	To Line	Amount	Description
2		(22,571.00)	Employee Meals
	22	22,571.00	Employee Meals
22		(12,480.00)	Uniform Reclass
	1	452.00	Uniform Reclass
	3	792.00	Uniform Reclass
	4	-	Uniform Reclass
	6	-	Uniform Reclass
	10	10,981.00	Uniform Reclass
	11	255.00	Uniform Reclass
	21	-	Uniform Reclass
10		-	Oxygen Cost Reclass
	39	-	Oxygen Cost Reclass
33		(23,111.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	23,111.00	Rent - Real Estate Tax on associated landowner (Pg 6)

Net = Zero -

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	(133)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,992)	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	(220)	21		17
18	Fines and Penalties	(7)	32		18
19	Entertainment	(367)	20		19
20	Contributions	(943)	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	(41,477)	27		24
25	Fund Raising, Advertising and Promotional	(30,996)	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	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (92,467)		\$	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)	(45,352)	Pg 6s	34
35	Other- Attach Schedule	(37,313)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (82,665)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (175,132)		37

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

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

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

BHF USE ONLY							
48		49		50		51	

Alden Courts of Waterford, LLC

ID# 0044180

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilities	\$ (1,639)	5	1
2				2
3	Miscellaneous income			3
4				4
5	Marketing personnel (g/1 670100-100-009)			5
6	Marketing personnel employee benefit deduction			6
7	Marketing: Cell phone (g/1 697800-100-000)			7
8	Marketing: Gas allowance (g/1 697400-100-000)			8
9	Aurora Chamber of Commerce fee	(108)	20	9
10	Oswego Chamber of Commerce fee	(275)	20	10
11	Rotary Club fee	(168)	20	11
12				12
13				13
14	Refund real estate taxes	3,349	33	14
15				15
16				16
17	Back out LLC mrtge int in excess of CON limit	(30,453)	32	17
18	Back out LLC MIP int in excess of CON limit	(4,335)	36	18
19				19
20				20
21				21
22	Elim depr exp on Pg12 items under \$2,500 -	(353)	30	22
23	Elim depr exp on Pg13 items under \$2,500 -	(8,288)	30	23
24	Expense Pg12 items under \$2,500-curr yr purchs +		6	24
25	Expense Pg13 items under \$2,500-curr yr purchs +	5,140	6	25
26				26
27	Adj for ABC related party profit - Pg12B	73	30	27
28				28
29	Adjust YTD depreciation	(256)	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	<b>Total</b>	(37,313)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Courts of Waterford, LLC

# 0044180

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## 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	820	(988)	0	0	0	0	0	0	0	(168)	1
2	Food Purchase	(1,992)	0	0	3,869	0	0	0	0	0	0	0	1,877	2
3	Housekeeping	0	0	2,182	0	0	0	0	0	0	0	0	2,182	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,639)	0	1,072	0	0	0	0	0	0	0	0	(567)	5
6	Maintenance	5,140	0	7,237	0	0	0	53	1,564	(4,325)	0	0	9,669	6
7	Other (specify):*	0	0	2,007	0	0	0	0	0	0	0	0	2,007	7
8	<b>TOTAL General Services</b>	<b>1,509</b>	<b>0</b>	<b>13,318</b>	<b>2,881</b>	<b>0</b>	<b>0</b>	<b>53</b>	<b>1,564</b>	<b>(4,325)</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	14,463	635	(431)	0	0	0	0	0	0	14,667	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	2,058	0	0	0	0	0	0	0	0	2,058	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>16,521</b>	<b>635</b>	<b>(431)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,725</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	61,929	0	0	0	0	0	0	0	0	61,929	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	3,487	(217,853)	0	0	0	0	0	0	0	0	(214,366)	19
20	Fees, Subscriptions & Promotions	(32,557)	27	(85,033)	0	0	0	0	0	0	0	0	(117,563)	20
21	Clerical & General Office Expenses	(220)	0	81,803	0	0	0	0	0	0	0	0	81,583	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(1,576)	0	0	0	0	0	0	(1,576)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	461	0	0	0	0	0	0	0	0	461	24
25	Other Admin. Staff Transportation	0	0	4,352	0	0	0	0	0	0	0	0	4,352	25
26	Insurance-Prop.Liab.Malpractice	0	4,320	91	0	0	0	0	0	0	0	0	4,411	26
27	Other (specify):*	(41,477)	0	21,456	0	0	0	0	0	0	0	0	(20,021)	27
28	<b>TOTAL General Administration</b>	<b>(74,254)</b>	<b>7,834</b>	<b>(132,794)</b>	<b>0</b>	<b>(1,576)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(200,790)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(72,745)</b>	<b>7,834</b>	<b>(102,955)</b>	<b>3,516</b>	<b>(2,007)</b>	<b>0</b>	<b>53</b>	<b>1,564</b>	<b>(4,325)</b>	<b>0</b>	<b>0</b>	<b>(169,065)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name &amp; ID Number Alden Courts of Waterford, LLC

# 0044180

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## 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	(25,456)	248,477	6,085	0	0	0	0	0	0	0	0	229,106	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(30,593)	272,418	3,236	0	0	0	0	0	0	0	0	245,061	32
33	Real Estate Taxes	3,349	23,111	2,324	0	0	0	0	0	0	0	0	28,784	33
34	Rent-Facility & Grounds	0	(562,706)	0	0	0	0	0	0	0	0	0	(562,706)	34
35	Rent-Equipment & Vehicles	0	0	10,801	0	0	0	0	0	0	0	0	10,801	35
36	Other (specify):*	(4,335)	37,782	0	0	0	0	0	0	0	0	0	33,447	36
37	<b>TOTAL Ownership</b>	<b>(57,035)</b>	<b>19,082</b>	<b>22,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,507)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(7,451)	(6,624)	23,515	0	0	0	0	0	9,440	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,451)</b>	<b>(6,624)</b>	<b>23,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,440</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(129,780)</b>	<b>26,916</b>	<b>(80,509)</b>	<b>(3,935)</b>	<b>(8,631)</b>	<b>23,515</b>	<b>53</b>	<b>1,564</b>	<b>(4,325)</b>	<b>0</b>	<b>0</b>	<b>(175,132)</b>	<b>45</b>

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group, Ltd.	100	See PG6-Supp		See PG6-Supp		

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

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

1	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	34 Rental income	\$ 562,706	Waterford Rehab and Courts, LLC	0.00%	\$	\$ (562,706)	1
2	V	32 Interest Inn - R/R	30	Waterford Rehab and Courts, LLC			(30)	2
3	V	19 Accounting fees		Waterford Rehab and Courts, LLC		2,530	2,530	3
4	V	20 Corporate annual report		Waterford Rehab and Courts, LLC		27	27	4
5	V	33 Real estate taxes		Waterford Rehab and Courts, LLC		23,111	23,111	5
6	V	26 Property & liability insurance		Waterford Rehab and Courts, LLC		4,320	4,320	6
7	V	36 Mortgage insurance		Waterford Rehab and Courts, LLC		37,782	37,782	7
8	V	32 Mortgage interest		Waterford Rehab and Courts, LLC		268,666	268,666	8
9	V	30 Depreciation		Waterford Rehab and Courts, LLC		257,660	257,660	9
10	V	32 Amortization		Waterford Rehab and Courts, LLC		3,782	3,782	10
11	V	19 Professional fees		Waterford Rehab and Courts, LLC		957	957	11
12	V	30 Gain on sale of asset	9,183	Waterford Rehab and Courts, LLC			(9,183)	12
13	V							13
14	Total		\$ 571,919			\$ 598,835	\$ * 26,916	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%	\$ 1,072	\$	1,072	15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		461		461	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		4,352		4,352	17
18	V	26 Insurance		Alden Management Services, Inc.		91		91	18
19	V	20 Dues & Subscriptions	85,584	Alden Management Services, Inc.		551		(85,033)	19
20	V	30 Depreciation		Alden Management Services, Inc.		6,085		6,085	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		2,324		2,324	21
22	V	35 Rent-Equip & Vehicle		Alden Management Services, Inc.		10,801		10,801	22
23	V	32 Interest		Alden Management Services, Inc.		3,236		3,236	23
24	V	1 Dietary Salary		Alden Management Services, Inc.		820		820	24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		2,182		2,182	25
26	V	7 Employee Benefits -Gen'I Servs		Alden Management Services, Inc.		2,007		2,007	26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		14,463		14,463	27
28	V	15 Employee Benefits -Health Care		Alden Management Services, Inc.		2,058		2,058	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		61,929		61,929	29
30	V	27 Employee Benefits - Admin		Alden Management Services, Inc.		21,456		21,456	30
31	V	19 Professional fees	237,946	Alden Management Services, Inc.		20,093		(217,853)	31
32	V	21 Gen'I & Admin	17,340	Alden Management Services, Inc.		99,143		81,803	32
33	V	6 Repair & Maint.	14,716	Alden Management Services, Inc.		21,953		7,237	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 355,586			\$ 275,077	\$ *	(80,509)	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 Dietary Cons	\$ 3,600	Prism Health Care Services, Inc.	0.00%	\$	\$(3,600)
16	V	1 Dietary Salaries		Prism Health Care Services, Inc.		2,134	2,134
17	V	2 Tube Feed	499	Prism Health Care Services, Inc.		2,888	2,389
18	V	10 Equipment Rental	360	Prism Health Care Services, Inc.		594	234
19	V	39 Supplies	14,499	Prism Health Care Services, Inc.		4,156	(10,343)
20	V	1 Gen'l&Admin 'EE Benefit Costs		Prism Health Care Services, Inc.		478	478
21	V	2 Gen'l&Admin 'EE Benefit Costs		Prism Health Care Services, Inc.		1,480	1,480
22	V	10 Gen'l&Admin 'EE Benefit Costs		Prism Health Care Services, Inc.		401	401
23	V	39 Gen'l&Admin 'EE Benefit Costs		Prism Health Care Services, Inc.		2,892	2,892
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		\$ 18,958			\$ 15,023	\$ * (3,935)

\* 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	\$ 92,813	Forum Extended Care Services II, Inc.	0.00%	\$ 85,439	\$ (7,374)
16	V	39 I.V.	6,114	Forum Extended Care Services II, Inc.		5,629	(485)
17	V	39 Wound Care Products	2,718	Forum Extended Care Services II, Inc.		2,502	(216)
18	V	10 House Stock	3,890	Forum Extended Care Services II, Inc.		3,581	(309)
19	V	10 Pharm Consult.	1,536	Forum Extended Care Services II, Inc.		1,414	(122)
20	V	22 Employee Vaccination	1,576	Forum Extended Care Services II, Inc.			(1,576)
21	V	39 Employee Vaccination		Forum Extended Care Services II, Inc.		1,451	1,451
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		\$ 108,647			\$ 100,016	\$ * (8,631)

\* 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	\$ 192,403	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 215,918	\$ 23,515	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		\$ 192,403			\$ 215,918	\$ *	23,515	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	\$ 17,447	Alden Bennett Construction Company, Inc.	0.00%	\$ 17,500	\$	53	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		\$ 17,447			\$ 17,500	\$ *	53	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	\$ 853	Alden Design Group, Ltd.	0.00%	\$ 2,417	\$ 1,564	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		\$ 853			\$ 2,417	\$ *	1,564	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	\$ 76,800	Waterford Management Services, Inc.	0.00%	\$ 72,475	\$ (4,325)	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		\$ 76,800			\$ 72,475	\$ *	(4,325)	39

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

Facility Name &amp; ID Number

Alden Courts of Waterford, LLC

# 0044180

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## 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 F	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/Alz	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterford, LLC		SNF & Alzheimers I	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	Alden Courts of Shorewood, Inc.		SNF	26
27			Alden Estates of Skokie, Inc.	Skokie	Alden Estates-Courts of Huntley, Inc.		SNF	27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30			Alden - Long Grove Rehabilitation and Health C	Long Grove				30

Facility Name & ID Number Alden Courts of Waterford, LLC # 0044180 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	182,873	0.46	1.15	Salary	\$ 2,127	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	98,850	0.46	1.15	Salary	1,150	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	98,850	0.46	1.15	Salary	1,150	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	115,491	0.46	1.15	Salary	1,344	17-7	4
5	Audra Elisco E.	Training Coordinator	Train employees	0.00	62,407	0.46	1.15	Salary	726	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	182,873	0.403	1.15	Salary	2,127	6-7 & 17-7	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	\$ 8,624		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, LLC

# 0044180

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

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	1,345,058	36	\$ 93,217	\$ 15,467	\$ 1,072	1
2	24	Trav & Seminar	Patient Days	1,345,058	36	40,070	15,467	461	2
3	25	Other Admin Travel	Patient Days	1,345,058	36	378,471	15,467	4,352	3
4	26	Insurance	Patient Days	1,345,058	36	7,901	15,467	91	4
5	20	Dues & Subscriptions	Patient Days	1,345,058	36	47,918	15,467	551	5
6	30	Depreciation	No of Providers/usage	36	36	241,024	1	6,085	6
7	33	Real Estate Tax	Patient Days/usage	1,345,058	36	225,231	15,467	2,324	7
8	35	Rent-Equip & Vehicle	Patient Days	1,345,058	36	939,296	15,467	10,801	8
9	32	Interest	Patient Days/usage	1,345,058	36	2,386,801	15,467	3,236	9
10	1	Dietary Salary	Patient Days	1,345,058	36	71,277	71,277	820	10
11	3	Housekeeping Salary	Patient Days	1,345,058	36	189,741	189,741	2,182	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,345,058	36	174,531	15,467	2,007	12
13	10	Nurs & Med Records Salary	Patient Days	1,345,058	36	1,365,622	1,365,622	14,463	13
14	15	Employee Benefits -Health Care	Patient Days	1,345,058	36	178,975	15,467	2,058	14
15	17	Administrative Salary	Patient Days/usage	1,345,058	36	5,672,224	15,467	61,929	15
16	27	Employee Benefits - Admin	Patient Days	1,345,058	36	1,865,905	1,865,905	21,456	16
17	19	Professional fees	Patient Days	1,345,058	36	1,189,339	934,398	20,093	17
18	21	Gen'I & Admin	Patient Days	1,345,058	36	8,621,748	7,630,656	99,143	18
19	6	Repair & Maint.	Patient Days	1,345,058	36	1,609,999	1,070,693	21,953	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 25,299,290	\$ 13,128,292	\$ 275,077	25

Facility Name & ID Number

Alden Courts of Waterford, LLC

# 0044180

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Cambridge Realty		X	Mortgage	\$26,459.00	4/29/2011	\$ 6,772,896	\$ 6,133,532	5/1/2051	3.5200	\$ 217,519	1						
2	Int related to f/a > CON limit		X	Mortgage							(30,453)	2						
3	Cambridge Realty		X	Operating loss loan	\$6,768.00	5/3/2012	1,534,667	1,350,097	1/1/2045	3.7500	51,147	3						
4	Amortization		X	Operating loss loan/Mortgage							3,782	4						
5	Avaya Financial Services		X	Capital lease liability	\$1,727.00	6/30/2017	80,172		6/30/2022	7.2090	4,824	5						
<b>Working Capital</b>																		
6	Avaya Financial Services		X	Capital lease liability	\$139.00	9/22/2017	5,301		6/30/2022	14.0940	666	6						
7	Insurance Interest (GL7053)		X	Medical Malpractice							705	7						
8	Related party - AMS		X	Working capital							3,236	8						
9	TOTAL Facility Related				\$35,093.00		\$ 8,393,036	\$ 7,483,629			\$ 251,426	9						
<b>B. Non-Facility Related*</b>																		
10	Waterford Rehab&Courts LLC		X	Replacement Reserve interest							(30)	10						
11	Interest Income (GL 4975)		X								(134)	11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (164)	14						
15	TOTALS (line 9+line14)						\$ 8,393,036	\$ 7,483,629			\$ 251,262	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 33,447 Line # 36

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

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

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

**B. Real Estate Taxes**

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2017 report.			\$	<u>33,280</u>	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	<u>29,420</u>	2
3. Under or (over) accrual (line 2 minus line 1).			\$	<u>(3,860)</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)			\$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>			\$	<u>30,320</u>	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	<u>26,460</u>	7
Real Estate Tax History:			<b>Plus: Related party taxes - See Pg RE_Tax page</b>		\$ <u>2,324</u>
			<b>Total Real Estate Tax Expense, Sch V, Line 33</b>		\$ <u>28,784</u>
Real Estate Tax Bill for Calendar Year:	2013	<u>98,604</u>	8	<b>FOR BHF USE ONLY</b>	
	2014	<u>103,780</u>	9	13	FROM R. E. TAX STATEMENT FOR 2017 \$
	2015	<u>93,834</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$
	2016	<u>80,715</u>	11	15	LESS REFUND FROM LINE 6 \$
	2017	<u>73,550</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$
<b>The current year accrual is based on an estimated 3% increase of the prior year tax.</b>					
<b>Bill reflects total cost. In this case, the bill is split between two entities (shared bill).</b>					
<b>\$73,550.22 x 40% = \$29,420.09</b>					

**NOTES:**

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

**2017 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Alden Courts of Waterford, LLC 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 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party - Alden Management</u>	\$ <u>202,125.00</u>	\$ <u>2,324.00</u>
2. _____	_____	\$ _____	\$ _____
3. <u>15-36-202-005</u>	<u>Nursing facility</u>	\$ <u>73,550.00</u>	\$ <u>29,420.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u><u>275,675.00</u></u>	\$ <u><u>31,744.00</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 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

**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, LLC

# 0044180 Report Period Beginning:

1/1/2018 Ending:

12/31/2018

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)	\$ 2,468,701	4
5			2002	2,479						5
6	Adjustment to correct to CON costs			(589,322)						6
7	(Net = \$5,646,092)									7
8										8
	<b>Improvement Type**</b>									
9	storm/sewer-ltd p/s		2003	9,011	360	25	360		5,760	9
10	concrete/curbs/gutters-ltd p/s		2003	887	2	15	2		887	10
11	concrete walks-ltd p/s		2003	1,915		15			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		15			5,352	13
14	wrought iron fencing-ltd p/s		2003	2,510	100	25	100		1,600	14
15	piers-ltd p/s		2003	2,654		15			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		1,776	18
19	gate house-ltd p/s		2003	1,076		15			1,076	19
20	retaining walls-ltd p/s		2003	789	39	20	39		624	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		3,623	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		15			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		5,102	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					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 &amp; ID Number Alden Courts of Waterford, LLC

# 0044180

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

## 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	\$ 287	15	\$ 287	\$	\$ 12,988	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		10			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		1,368	43
44	ABC [Cobra Concrete&Strip It]-Replace walk/curb w/concrete m	2007	906	60	15	60		690	44
45	GT Mechanical-HVAC parts (bearing assemblies/couple/motor)	2008	2,765	80	10	80		2,765	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		1,113	48
49	Fish tank modification and repair - Clifford Hartgrove	2012	1,045		5			1,045	49
50	Elevator Panels - Key Products Interior	2012	1,069	107	10	107		695	50
51	Slab caulking for patio - ABC	2012	3,527	353	10	353		2,206	51
52	Physical/Occupational room remodel - ABC	2013	131,543	6,577	20	6,577		37,818	52
53	Railings at entrance (Rockford Ornamental Iron)	2013	3,813	191	20	191		1,082	53
54	Permit - therapy room remodel (City of Aurora)	2013	2,209	110	20	110		596	54
55	Fire damper replacement/repair labor (GT Mechanical)	2013	4,567	457	10	457		2,665	55
56	Washer inverter (Equipment International)	2013	1,925	225	5	225		1,925	56
57	Brackets for HVAC duct support - ABC	2013	2,165	108	20	108		558	57
58	Resurface activity patio - Superior Installations	2013	10,936	1,367	8	1,367		6,949	58
59	Generator cooling system, replaced radiator, thermostat, gasket &	2014	2,103	210	10	210		858	59
60	Landscaping, replace infested ash trees - ABC	2014	21,061	1,404	15	1,404		6,201	60
61	Landscaping, replace infested ash trees - ABC	2014	1,595	106	15	106		451	61
62	Light pole repair - ABC	2014	2,120	212	10	212		972	62
63	Paving, parking lot, sealcoat/restripe - ABC	2014	13,386	1,673	8	1,673		7,389	63
64	Paving, parking lot, sealcoat/restripe - ABC	2014	5,734	717	8	717		3,047	64
65	Fireproofing, elevator beam - ABC	2014	1,055	105	10	105		446	65
66	HVAC, carpet,wallpaper, sprinkler, etc. - ABC	2015	3,366	337	10	337		1,320	66
67	Muffler MEI for elevator - Schindler Elevator	2015	979	196	5	196		670	67
68	Chiller expansion valve & board - GT Mechanical	2016	6,314	1,263	5	1,263		3,473	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 6,678,336	\$ 175,349		\$ 158,717	\$ (16,632)	\$ 3,352,524	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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 6,678,336	\$ 175,349		\$ 158,717	\$ (16,632)	\$ 3,352,524	1
2	Building Wing A Remodel - Converting 22 sheltered care	2017	530,023	21,634	24	21,634		41,465	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	332	15	332		609	7
8	wall to underside of roof deck								8
9	Smoke dampers (8) - ABC/GT Mechanical	2017	11,786	1,179	10	1,179		2,259	9
10	Wing A Remodel-CON Services-Arnstein&Lehr-A Wing	2018	5,990	220	27	220		220	10
11	Water main line-mitigation-GarMcKenz	2018	8,143	204	10	204		204	11
12	Water main Line-Triton Plumbing	2018	12,412	207	10	207		207	12
13									13
14									14
15									15
16									16
17	Adj for ABC related party profit	2012	218	10		10		65	17
18	Adj for ABC related party profit	2013	1,800	67		67		402	18
19	Adj for ABC related party profit	2014	(85)	(3)		(3)		(15)	19
20	Adj for ABC related party profit	2015	(6)	(1)		(1)		(3)	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,253,596	\$ 199,198		\$ 182,566	\$ (16,632)	\$ 3,397,937	34

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

Facility Name &amp; ID Number Alden Courts of Waterford, LLC

# 0044180

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 7,253,596	\$ 199,198		\$ 182,566	\$ (16,632)	\$ 3,397,937	1
2	Forum Prof Ctr: Remodeling	1979	14,770		20			14,770	2
3	Forum Prof Ctr: Build Improv - multiple	1980	28,765		15			28,765	3
4	Forum Prof Ctr: Tennant Improv	1986	908		13			908	4
5	Forum Prof Ctr: AMS remodel	1990	6,169		10			6,169	5
6	Forum Prof Ctr: Roof	1994	3,254		16			3,254	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,147		16			1,147	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,812		10			1,812	8
9	Forum Prof Ctr: Remodel/electrical	2001	706		7			706	9
10	Forum Prof Ctr: bathroom remodel	2002	624		5			624	10
11	Forum Prof Ctr: remodel suites/etc.	2003	803		9			803	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,471		7			2,471	12
13	Forum Prof Ctr: Suite renovation	2005	2,383		10			2,383	13
14	Forum Prof Ctr: Superior installations, etc.	2006	119		4			119	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	479		7			479	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	412		7			412	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	838	90	10	90		771	17
18	Forum Prof Ctr: Building Renovations	2010	1,427		5			1,427	18
19	Forum Prof Ctr: Building Renovations	2011	4,480	356	10	356		3,252	19
20	Forum Prof Ctr: Building Renovations	2012	272	37	15	37		258	20
21	Forum Prof Ctr: Building Renovations	2013	408	58	7	58		282	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	415	42	10	42		177	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	338	65	10	65		290	23
24	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	952	106	13	106		176	24
25	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,du	2018	20,591	718	15	718		718	25
26									26
27	Alden Mgt Servs: Remodel suites	1993	6,577		7			6,577	27
28	Alden Mgt Servs: Remodel suites	2002	274		13			274	28
29	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81	16	15	16		40	30
31	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	1,259	15	1,259		1,259	31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,398,772	\$ 201,945		\$ 185,313	\$ (16,632)	\$ 3,484,206	34

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

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	\$ 728,342	\$ 71,681	\$ 71,681	\$	varies	\$ 238,999	71
72	Current Year Purchases	9,410	3,454	3,454		varies	3,454	72
73	Fully Depreciated Assets	685,875	718	718		varies	685,875	73
74								74
75	TOTALS	\$ 1,423,627	\$ 75,853	\$ 75,853	\$		\$ 928,328	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	Related Party-AMS	Various	1998-2004	\$ 3,802	\$	\$	\$	3	\$ 3,802	76
77										77
78										78
79										79
80	TOTALS			\$ 3,802	\$	\$	\$		\$ 3,802	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)	\$ 9,268,023	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 277,798	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 261,166	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)	\$ 4,416,336	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	Leasehold Improvement-ADG 2019	\$ 104,027	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 104,027	\$	\$	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, LLC

# 0044180

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

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

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	<b>TOTAL</b>				\$			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>12/31/2019</u>	\$ <u>varies</u>
13.	<u>12/31/2020</u>	\$ <u>varies</u>
14.	<u>12/31/2021</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: \$ 11,259 Description: copy machine lease \$6,557 (GL 686100) & equipment lease \$4,702 (GL 685900)

(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>512.17</u>	\$ <u>6,146</u>	17
18					18
19	<u>Auto lease-GL 689000</u>		<u>0.00</u>		19
20					20
21	<b>TOTAL</b>		\$ <u>512.17</u>	\$ <u>6,146</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	<b>TOTALS</b>	\$	\$	\$	\$
10	<b>SUM OF line 9, col. 1 and 2 (e)</b>	\$			

**C. CONTRACTUAL INCOME**

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

\$

**D. NUMBER OF CNAs TRAINED**

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

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

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

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

	Service	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	\$		\$ 75,009	\$		\$ 75,009	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			37,097			37,097	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			80,082			80,082	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See PG 16A	# of prescripts				86,890		86,890	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See PG 16A	39-1, 39-3, if any				23,515	21,772		45,287	13
14	TOTAL			\$		\$ 215,703	\$ 108,662		\$ 324,365	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)

<u>Line</u>	<u>Service</u>	<u>Col. 1: Ref. No.</u>	<u>To Pg 16: Col. No.</u>	
1.	OT	39-3	To Col. 5	75,008.46
2.	ST	39-3	To Col. 5	37,096.78
4.	PT	39-2	To Col. 5	80,082.17
	Pharmacy Supplies Per GL			92,811.83
	Manual Input From Related Party - FECSII - DRUGS	(From Page 6C)		(5,922.00)
9.	Pharmacy	See Pg 16A	To Col. 6	<u>86,889.83</u>
12.	Exceptional Care-Salaries	See Pg 16A	To Col. 3	
12.	Exceptional Care- Supplies	See Pg 16A	To Col. 6	
	12. Total Exceptional Care Check (Line 12, Col. 8)			<u>0.00</u>
13.	Other	See Pg 16A		
13.	Col. 3: Transportation Specialist			
13.	Col 5: Manual Input: From Related Party - CPT WS	(From Page 6D)	To Col. 5	23,515.00
	Other (various GL accounts)			29,925.39
	Manual Input: Related Party - Prism WS	(From Page 6B)		(7,451.00)
	Manual Input: Related Party - FECII - I.V.	(From Page 6C)		(486.00)
	Manual Input: Related Party - FECII - Wound Care Products	(From Page 6C)		(216.00)
	Oxygen - From Reclass WP	(FromPg 4A)		0.00
13.	Col. 6: Supplies Total		To Col. 6	<u>21,772.39</u>
13.	Total Line 13, Column 8 Check			<u>45,287.39</u>
14.	Total			<u><u>324,364.63</u></u>

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 49,773	\$ 63,106	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 14,000 )	425,199	425,199	3
4	Supply Inventory (priced at )	1,843	1,843	4
5	Short-Term Investments		75,406	5
6	Prepaid Insurance		20,710	6
7	Other Prepaid Expenses	3,649	3,649	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	2,257	2,315,517	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 482,721	\$ 2,905,430	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		441,822	13
14	Buildings, at Historical Cost		6,211,435	14
15	Leasehold Improvements, at Historical Cost	241,581	1,617,847	15
16	Equipment, at Historical Cost	330,171	1,573,263	16
17	Accumulated Depreciation (book methods)	(251,646)	(4,662,823)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		36,733	21
22	Other Long-Term Assets (specify) <u>Refinancing fees</u>		66,899	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 320,106	\$ 5,285,176	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 802,827	\$ 8,190,606	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 108,624	\$ 129,178	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	195,019	195,019	28
29	Short-Term Notes Payable		134,376	29
30	Accrued Salaries Payable	123,057	123,057	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,447	9,447	31
32	Accrued Real Estate Taxes(Sch.IX-B)		30,320	32
33	Accrued Interest Payable	5,587	27,798	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accr Exp/Ins/IDPA/Sales Tax</u>	90,038	90,038	36
37	<u>Due to Affiliates</u>			37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 531,772	\$ 739,233	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	63,308	1,382,290	39
40	Mortgage Payable		6,030,271	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Due to Affiliates</u>	10,235,768	10,235,768	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 10,299,076	\$ 17,648,329	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 10,830,848	\$ 18,387,562	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (10,028,021)	\$ (10,196,956)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 802,827	\$ 8,190,606	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ (9,353,571)	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>			<b>3</b>
<b>4</b>			<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ (9,353,571)	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(674,450)	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ (674,450)	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ (10,028,021)	<b>24</b> *

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

Facility Name &amp; ID Number Alden Courts of Waterford, LLC

# 0044180

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

**XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

		1	
I. Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 3,983,192	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 3,983,192	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	9,505	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 9,505	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		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	2,410	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 2,410	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	133	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 133	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See PG 19A</u>	22,226	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 22,226	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,017,466	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	773,061	31
32	Health Care	1,712,683	32
33	General Administration	1,249,797	33
<b>B. Capital Expense</b>			
34	Ownership	607,524	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	314,925	35
36	Provider Participation Fee	33,926	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,691,916	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(674,450)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (674,450)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 514,955	44
45	Private Pay - Net Inpatient Revenue	2,315,656	45
46	Medicare - Net Inpatient Revenue	1,074,868	46
47	Other-(specify) <u>Hospice/Insurance</u>	100,284	47
48	Other-(specify) <u>VA/Sales Allow.</u>	(22,571)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 3,983,192	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, LLC

# 004-4180

Report Period Beginning: 01/01/2018 Ending: 12/31/2018

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. Income GL#497700      Unclaimed property recovery	\$ 19,643
Misc. Income GL#497700	
Community Fee GL#464900	\$ 1,500
Gain on Sale of Assets (private only, not offset on Sched V)	\$ 1,083
Line 28 Total:	<u>\$ 22,226</u>

Facility Name & ID Number Alden Courts of Waterford, LLC

# 0044180

Report Period Beginning: 1/1/2018

Ending:

12/31/2018

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,464	1,505	\$ 63,312	\$ 42.07	1
2	Assistant Director of Nursing					2
3	Registered Nurses	12,909	13,814	474,392	34.34	3
4	Licensed Practical Nurses	12,469	13,647	347,543	25.47	4
5	CNAs & Orderlies	40,345	44,706	583,560	13.05	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,807	8,193	88,573	10.81	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	695	697	13,817	19.82	13
14	Head Cook	2,063	2,079	46,968	22.59	14
15	Cook Helpers/Assistants	8,833	9,820	113,162	11.52	15
16	Dishwashers					16
17	Maintenance Workers	892	928	32,676	35.21	17
18	Housekeepers	4,841	5,539	65,094	11.75	18
19	Laundry	1,440	1,558	18,611	11.95	19
20	Administrator	1,968	2,039	84,643	41.51	20
21	Assistant Administrator					21
22	Other Administrative	880	1,040	23,460	22.56	22
23	Office Manager					23
24	Clerical	4,708	5,080	56,766	11.17	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	952	960	31,012	32.30	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Memory Care</u>	2,260	2,301	52,789	22.94	33
34	TOTAL (lines 1 - 33)	104,526	113,906	\$ 2,096,378 *	\$ 18.40	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/mo	\$ 3,600	1-3	35
36	Medical Director	\$500/mo	6,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	\$128/mo	1,536	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	14,170	11-3	44
45	Social Service Consultant			11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 25,306		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$	10-3	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		
Caitlin Brozek	Administrator	0	\$ 73,639	Workers' Compensation Insurance	\$ 69,692	IDPH License Fee	\$		
Lauren Wetzel	Administrator	0	11,004	Unemployment Compensation Insurance	20,876	Advertising: Employee Recruitment	319		
				FICA Taxes	139,709	Health Care Worker Background Check	423		
				Employee Health Insurance	47,570	(Indicate # of checks performed 13 )			
				Employee Meals	22,571	Patient Background Checks	146		
				Illinois Municipal Retirement Fund (IMRF)*		Surety bond fees/Corp annual report	104		
				Union Health & Welfare	47,448	Health Care Council of IL	6,336		
				Dental/Life/'EE Rel/Misc	8,415	Collaborative HC/Broadcast Music	500		
				Pension	14,734	Linked Seniors, Inc	1,900		
				Employee Drug Tests/Vaccinations	2,599	Related party-AMS	551		
						Less: Public Relations Expense	( )		
						Non-allowable advertising	( )		
						Yellow page advertising	( )		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 84,643	TOTAL (agree to Schedule V, line 22, col.8)		\$ 372,038	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 11,598
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		
							Related party - AMS	461	
							Seminar Expense		
							IL Council - Long Term Care	125	
							Samaritan Interfaith Council	57	
							Entertainment Expense	( )	
							(agree to Sch. V, line 24, col. 8)		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	TOTAL	\$ 643	
C. Professional Services									
Vendor/Payee	Type		Amount						
Alden Management Services, Inc.	Consulting fees		\$ 213,946						
AMS (eliminated)	Allocated legal fees		24,000						
Mayer Brown LLP	Professional fees: r/e taxes		395						
Achieve Accreditation, LLC	Billing consulting		15,597						
A Place For Mom	Placement/referral fees		19,354						
KPMG/C Novotny	Medicare cost reporting		216						
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 273,508						

\* Attach copy of IMRF notifications

\*\*See instructions.

Alden Courts of Waterford LLC  
 Legal Fee Support  
 2018

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	<u>                    </u>
Allowable Legal Fees	<u>\$ -</u>

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

**TOTAL ALLOWABLE LEGAL FEES**                       
**-**

**Vendor Name** **Invoice Date** **680600-100-000**  
**Amount**

**TOTAL Collection-NOT ALLOWABLE LEGAL FEES**                       
**-**

**Vendor Name** **Invoice Date** **680600-100-003**  
**Amount**

AMS Corp Legal Cost Allocation	1/31/2018	2,000.00
AMS Corp Legal Cost Allocation	2/28/2018	2,000.00
AMS Corp Legal Cost Allocation	3/27/2018	2,000.00
AMS Corp Legal Cost Allocation	4/30/2018	2,000.00
AMS Corp Legal Cost Allocation	5/30/2018	2,000.00
AMS Corp Legal Cost Allocation	6/27/2018	2,000.00
AMS Corp Legal Cost Allocation	8/6/2018	2,000.00
AMS Corp Legal Cost Allocation	8/27/2018	2,000.00
AMS Corp Legal Cost Allocation	9/25/2018	2,000.00
AMS Corp Legal Cost Allocation	10/26/2018	2,000.00
AMS Corp Legal Cost Allocation	11/27/2018	2,000.00
AMS Corp Legal Cost Allocation	12/24/2018	2,000.00

**TOTAL Allocated Legal Fees**                       
**24,000.00**

Total Legal Cost                       
**24,000.00**

Facility Name &amp; ID Number Alden Courts of Waterford, LLC

# 0044180

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

**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. II.Health Care Ass. \$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. \$ 3,380 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. n/a
- (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. \$ 33,926  
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. \$ 22,571 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: n/a
- (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