

		FOR BHF USE					

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**2018**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT (COST REPORT)**  
**FOR LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2018)**

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p><b>I. IDPH License ID Number:</b> <u>0040691</u></p> <p><b>Facility Name:</b> <u>Alden - Terrace of McHenry Rehabilitation and Health Care Center, Inc.</u></p> <p><b>Address:</b> <u>803 Royal Drive</u> <u>McHenry</u> <u>60050</u>  Number City Zip Code</p> <p><b>County:</b> <u>McHenry</u></p> <p><b>Telephone Number:</b> <u>( 815 ) 344 - 2600</u> Fax # <u>( 815 ) 344 - 5414</u></p> <p><b>HFS ID Number:</b> _____</p> <p><b>Date of Initial License for Current Owners:</b> <u>03/01/95</u></p> <p><b>Type of Ownership:</b></p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT  <input type="checkbox"/> Charitable Corp.  <input type="checkbox"/> Trust            IRS Exemption Code _____         </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY  <input type="checkbox"/> Individual  <input type="checkbox"/> Partnership  <input checked="" type="checkbox"/> Corporation  <input type="checkbox"/> "Sub-S" Corp.  <input type="checkbox"/> Limited Liability Co.  <input type="checkbox"/> Trust  <input type="checkbox"/> Other _____         </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL  <input type="checkbox"/> State  <input type="checkbox"/> County  <input type="checkbox"/> Other _____         </td> </tr> </table> <p><b>In the event there are further questions about this report, please contact:</b>  <b>Name:</b> <u>Steven M. Kroll</u> <b>Telephone Number:</b> <u>773-286-3883</u>  <b>Email Address:</b> _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p><b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b></p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2018</u> to <u>12/31/2018</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:20%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;">(Signed) _____ (Type or Print Name) <u>Randi Schullo</u> (Title) <u>President, Alden Management Services, Inc.</u></td> </tr> <tr> <td style="width:20%; padding: 5px;">Paid Preparer</td> <td style="padding: 5px;">(Signed) _____ (Print Name and Title) _____ (Firm Name &amp; Address) _____ (Telephone) <u>( )</u> Fax # <u>( )</u></td> </tr> </table> <p align="right"><b>MAIL TO: BUREAU OF HEALTH FINANCE</b>  <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b>  201 S. Grand Avenue East  Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Randi Schullo</u> (Title) <u>President, Alden Management Services, Inc.</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>( )</u> Fax # <u>( )</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Randi Schullo</u> (Title) <u>President, Alden Management Services, Inc.</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>( )</u> Fax # <u>( )</u>							

Facility Name & ID Number Alden - Terrace of McHenry Rehabilitation and Health Care Center, Inc.

# 0040691 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	316	Skilled (SNF)	316	115,340	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	316	TOTALS	316	115,340	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	483	1,559	7,534	9,576	8
9	SNF/PED					9
10	ICF	43,965	3,266	6,384	53,615	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	44,448	4,825	13,918	63,191	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 54.79%

D. How many bed reserve days during this year were paid by the Department? None (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 03/01/95

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 03/01/95 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 316 and days of care provided 7,157

Medicare Intermediary National Government Services

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 - Terrace of McHenry Rehabilitation a # 0040691 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	398,372	30,379	25,248	453,999	907	454,906	1,592	456,498		1
2	Food Purchase		497,273		497,273	(51,158)	446,115	(15,194)	430,921		2
3	Housekeeping	242,160	40,973		283,133	3,352	286,485	8,914	295,399		3
4	Laundry	74,610	26,795		101,405	649	102,054		102,054		4
5	Heat and Other Utilities			236,351	236,351		236,351	1,414	237,765		5
6	Maintenance	50,862		273,871	324,733	2,766	327,499	16,742	344,241		6
7	Other (specify):* related party/security			1,890	1,890		1,890	8,199	10,089		7
8	<b>TOTAL General Services</b>	766,004	595,420	537,360	1,898,784	(43,484)	1,855,300	21,667	1,876,967		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	4,252,961	266,006	12,817	4,531,784	(22,233)	4,509,551	66,105	4,575,656		10
10a	Therapy	95,853	1,124	113,456	210,433		210,433		210,433		10a
11	Activities	223,488	5,452	5,275	234,215	181	234,396		234,396		11
12	Social Services	50,153		(235)	49,918		49,918		49,918		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							8,408	8,408		15
16	<b>TOTAL Health Care and Programs</b>	4,622,455	272,582	155,313	5,050,350	(22,052)	5,028,298	74,513	5,102,811		16
	<b>C. General Administration</b>										
17	Administrative	156,900			156,900		156,900	253,014	409,914		17
18	Directors Fees										18
19	Professional Services			1,127,856	1,127,856		1,127,856	(1,060,170)	67,686		19
20	Dues, Fees, Subscriptions & Promotions			157,323	157,323		157,323	(114,631)	42,692		20
21	Clerical & General Office Expenses	164,915	32,960	211,983	409,858	(1,977)	407,881	320,637	728,518		21
22	Employee Benefits & Payroll Taxes			844,939	844,939	36,032	880,971	(14,650)	866,321		22
23	Inservice Training & Education										23
24	Travel and Seminar			895	895		895	1,882	2,777		24
25	Other Admin. Staff Transportation			10,984	10,984		10,984	17,781	28,765		25
26	Insurance-Prop.Liab.Malpractice			806,451	806,451		806,451	371	806,822		26
27	Other (specify):* related party			403,646	403,646		403,646	(315,986)	87,660		27
28	<b>TOTAL General Administration</b>	321,815	32,960	3,564,077	3,918,852	34,055	3,952,907	(911,752)	3,041,155		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,710,274	900,962	4,256,750	10,867,986	(31,481)	10,836,505	(815,572)	10,020,933		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.

## 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			197,790	197,790		197,790	(25,143)	172,647			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			175,383	175,383		175,383	10,273	185,656			32
33	Real Estate Taxes			193,268	193,268		193,268	9,496	202,764			33
34	Rent-Facility & Grounds			1,444,080	1,444,080		1,444,080		1,444,080			34
35	Rent-Equipment & Vehicles			15,769	15,769		15,769	44,128	59,897			35
36	Other (specify):* MIP											36
37	<b>TOTAL Ownership</b>			2,026,290	2,026,290		2,026,290	38,754	2,065,044			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		872,578	1,024,177	1,896,755	31,481	1,928,236	(188,156)	1,740,080			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			516,360	516,360		516,360		516,360			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		872,578	1,540,537	2,413,115	31,481	2,444,596	(188,156)	2,256,440			44
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	5,710,274	1,773,540	7,823,577	15,307,391		15,307,391	(964,974)	14,342,417			45

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

0040691  
 Period Beginning: 1/1/2018  
 Period Ending: 12/31/2018

Reclassifications - Pages 3 & 4

From Line	To Line	Amount	Description
2		(51,158)	Employee Meals
	22	51,158	Employee Meals
22		(15,126)	Uniform Reclass
	1	907	Uniform Reclass
	3	3,352	Uniform Reclass
	4	649	Uniform Reclass
	6	278	Uniform Reclass
	10	9,248	Uniform Reclass
	11	181	Uniform Reclass
	21	511	Uniform Reclass
10		(31,481)	Oxygen Cost Reclass
	39	31,481	Oxygen Cost Reclass
21		(2,488)	Vendor Settlement, EMASWA, Satellite
	6	2,488	Vendor Settlement, EMASWA, Satellite

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	(15,506)	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				9
10	Interest and Other Investment Income	(2,946)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,248)	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	(42,413)	21		17
18	Fines and Penalties				18
19	Entertainment	(49)	20		19
20	Contributions	(7,102)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(13,046)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(403,646)	27		24
25	Fund Raising, Advertising and Promotional	(22,902)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (509,858)		\$	30

BHF USE ONLY							
48		49		50		51	
							52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(265,541)	Pg 6s	34
35	Other- Attach Schedule	(189,575)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (455,116)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (964,974)		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

Alden - Terrace of McHenry Rehabilitation and Health Care Center, Inc.

ID# 0040691

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Elim Deprec exp on Pg12<\$2,500	\$ (22,910)	30	1
2	Elim Deprec exp on Pg13<\$2,500	(4,804)	30	2
3	Exp Pg12 items<\$2,500-current year purchases	4,187	6	3
4	Exp Pg13 items<\$2,500-current year purchases	12,940	6	4
5				5
6	adj ABC Rel Party profit Pg 12 (2008-2018)	158	30	6
7	adjustment on Depreciation	(3,672)	30	7
8	Late Fees on utilities	(2,965)	5	8
9	Intercompany interests (Midcap GL 7031)	(167,852)	32	9
10	back out Chambers of Commerce (GL 6825)	(1,245)	20	10
11	Misc Inc - Medical Records	(296)	21	11
12	Misc Inc - Food Rebate	(2,879)	2	12
13	Misc Inc - Jury Duty	(17)	21	13
14				14
15	Vendor Discount (GL 4984)	(220)	10	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				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>	(189,575)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden - Terrace of McHenry Rehabilitation and Health Care

# 0040691

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	3,349	(1,757)	0	0	0	0	0	0	0	1,592	1
2	Food Purchase	(5,127)	0	0	(10,067)	0	0	0	0	0	0	0	(15,194)	2
3	Housekeeping	0	0	8,914	0	0	0	0	0	0	0	0	8,914	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,965)	0	4,379	0	0	0	0	0	0	0	0	1,414	5
6	Maintenance	1,621	0	26,502	0	0	0	122	(11,503)	0	0	0	16,742	6
7	Other (specify):*	0	0	8,199	0	0	0	0	0	0	0	0	8,199	7
8	<b>TOTAL General Services</b>	<b>(6,471)</b>	<b>0</b>	<b>51,343</b>	<b>(11,824)</b>	<b>0</b>	<b>0</b>	<b>122</b>	<b>(11,503)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,667</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	(220)	0	59,090	11,118	(3,883)	0	0	0	0	0	0	66,105	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	8,408	0	0	0	0	0	0	0	0	8,408	15
16	<b>TOTAL Health Care and Programs</b>	<b>(220)</b>	<b>0</b>	<b>67,498</b>	<b>11,118</b>	<b>(3,883)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,513</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	253,014	0	0	0	0	0	0	0	0	253,014	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(13,046)	0	(1,047,124)	0	0	0	0	0	0	0	0	(1,060,170)	19
20	Fees, Subscriptions & Promotions	(31,298)	0	(83,333)	0	0	0	0	0	0	0	0	(114,631)	20
21	Clerical & General Office Expenses	(42,726)	0	363,363	0	0	0	0	0	0	0	0	320,637	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(14,650)	0	0	0	0	0	0	(14,650)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,882	0	0	0	0	0	0	0	0	1,882	24
25	Other Admin. Staff Transportation	0	0	17,781	0	0	0	0	0	0	0	0	17,781	25
26	Insurance-Prop.Liab.Malpractice	0	0	371	0	0	0	0	0	0	0	0	371	26
27	Other (specify):*	(403,646)	0	87,660	0	0	0	0	0	0	0	0	(315,986)	27
28	<b>TOTAL General Administration</b>	<b>(490,716)</b>	<b>0</b>	<b>(406,386)</b>	<b>0</b>	<b>(14,650)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(911,752)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(497,407)</b>	<b>0</b>	<b>(287,545)</b>	<b>(706)</b>	<b>(18,533)</b>	<b>0</b>	<b>122</b>	<b>(11,503)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(815,572)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden - Terrace of McHenry Rehabilitation and Health Care # 0040691 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	(31,228)	0	6,085	0	0	0	0	0	0	0	0	(25,143)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(170,798)	0	181,071	0	0	0	0	0	0	0	0	10,273	32
33	Real Estate Taxes	0	0	9,496	0	0	0	0	0	0	0	0	9,496	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	44,128	0	0	0	0	0	0	0	0	44,128	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(202,026)</b>	<b>0</b>	<b>240,780</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>38,754</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	(114,808)	(36,797)	(36,551)	0	0	0	0	0	(188,156)	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>(114,808)</b>	<b>(36,797)</b>	<b>(36,551)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(188,156)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> <b>(sum of lines 29, 37 &amp; 44)</b>	<b>(699,433)</b>	<b>0</b>	<b>(46,765)</b>	<b>(115,514)</b>	<b>(55,330)</b>	<b>(36,551)</b>	<b>122</b>	<b>(11,503)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(964,974)</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		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	<b>Total</b>		\$			\$	\$ *	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 4,379	\$ 4,379 15
16	V	24 Travel and Seminar		Alden Management Services, Inc.		1,882	1,882 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		17,781	17,781 17
18	V	26 Insurance		Alden Management Services, Inc.		371	371 18
19	V	20 Dues & Subscriptions	85,584	Alden Management Services, Inc.		2,251	(83,333) 19
20	V	30 Depreciation		Alden Management Services, Inc.		6,085	6,085 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		9,496	9,496 21
22	V	35 Rent - Equipment & Vehicles		Alden Management Services, Inc.		44,128	44,128 22
23	V	32 Interest		Alden Management Services, Inc.		181,071	181,071 23
24	V	1 Dietary		Alden Management Services, Inc.		3,349	3,349 24
25	V	3 Housekeeping		Alden Management Services, Inc.		8,914	8,914 25
26	V	7 Employee Benefits - Gen Serv		Alden Management Services, Inc.		8,199	8,199 26
27	V	10 Nurse & Med Records Salaries		Alden Management Services, Inc.		59,090	59,090 27
28	V	15 Employee Benefits - HealthCare		Alden Management Services, Inc.		8,408	8,408 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		253,014	253,014 29
30	V	27 Employee Benefits - Admin		Alden Management Services, Inc.		87,660	87,660 30
31	V	19 Professional Fees	1,091,416	Alden Management Services, Inc.		44,292	(1,047,124) 31
32	V	21 General and Administrative	41,688	Alden Management Services, Inc.		405,051	363,363 32
33	V	6 Repairs and Maintenance	16,525	Alden Management Services, Inc.		43,027	26,502 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,235,213			\$ 1,188,448	\$ * (46,765) 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. Consultant	\$ 24,168	Prism Health Care Services, Inc.	0.00%	\$	\$ (24,168)
16	V	1 Dietary Salary		Prism Health Care Services, Inc.		14,326	14,326
17	V	2 Tube Feeding	58,811	Prism Health Care Services, Inc.		23,730	(35,081)
18	V	10 Equip Rental	6,660	Prism Health Care Services, Inc.		10,997	4,337
19	V	39 Ancillary Supplies	230,716	Prism Health Care Services, Inc.		67,033	(163,683)
20	V	1 Gen & Admin & Benefits		Prism Health Care Services, Inc.		8,085	8,085
21	V	2 Gen & Admin & Benefits		Prism Health Care Services, Inc.		25,014	25,014
22	V	10 Gen & Admin & Benefits		Prism Health Care Services, Inc.		6,781	6,781
23	V	39 Gen & Admin & Benefits		Prism Health Care Services, Inc.		48,875	48,875
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		\$ 320,355			\$ 204,841	\$ * (115,514)

\* 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 <u>Drugs</u>	\$ 532,976	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 490,637	\$ (42,339) 15
16	V	39 <u>IV</u>	72,072	<u>Forum Extended Care Services II, Inc.</u>		66,347	(5,725) 16
17	V	39 <u>Wound Care Products</u>	27,929	<u>Forum Extended Care Services II, Inc.</u>		25,710	(2,219) 17
18	V	10 <u>House Stock</u>	41,311	<u>Forum Extended Care Services II, Inc.</u>		38,029	(3,282) 18
19	V	10 <u>Pharmacy Consultant</u>	7,583	<u>Forum Extended Care Services II, Inc.</u>		6,982	(601) 19
20	V	22 <u>Employee Vaccin.</u>	14,650	<u>Forum Extended Care Services II, Inc.</u>			(14,650) 20
21	V	39 <u>Employee Vaccin.</u>		<u>Forum Extended Care Services II, Inc.</u>		13,486	13,486 21
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	<b>Total</b>		\$ 696,521			\$ 641,191	\$ * (55,330) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy	\$ 1,101,250	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,064,699	\$ (36,551)
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		\$ 1,101,250			\$ 1,064,699	\$ * (36,551)

\* 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	\$ 40,276	Alden Bennett Construction Company, Inc.	0.00%	\$ 40,398	\$	122	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		\$ 40,276			\$ 40,398	\$ *	122	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	\$ 17,453	Alden Design Group, Ltd.	0.00%	\$ 5,950	\$ (11,503)
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	<b>Total</b>		\$ 17,453			\$ 5,950	\$ * (11,503)

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

Facility Name & ID Number Alden - Terrace of McHenry Rehabilitation and Health Care Center, In# 0040691 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 - Terrace of McHenry Rehabilitation : # 0040691 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	176,309	1.88	4.70	Salary	\$ 8,691	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	95,302	1.88	4.70	Salary	4,698	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	95,302	1.88	4.70	Salary	4,698	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	111,346	1.88	4.70	Salary	5,489	17-7	4
5	Audra Elisco E.	Training Coordinator	Train employees	0.00	60,167	1.88	4.70	Salary	2,966	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	176,309	1.645	4.70	Salary	8,691	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	\$ 35,233		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 - Terrace of McHenry Rehabilitation and Health Car # 0040691 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	\$ 63,191	\$ 4,379	1
2	24	Trav & Seminar	Patient Days	1,345,058	36	40,070	63,191	1,882	2
3	25	Other Admin Travel	Patient Days	1,345,058	36	378,471	63,191	17,781	3
4	26	Insurance	Patient Days	1,345,058	36	7,901	63,191	371	4
5	20	Dues & Subscriptions	Patient Days	1,345,058	36	47,918	63,191	2,251	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	63,191	9,496	7
8	35	Rent-Equip & Vehicle	Patient Days	1,345,058	36	939,296	63,191	44,128	8
9	32	Interest	Patient Days/usage	1,345,058	36	2,386,801	63,191	181,071	9
10	1	Dietary Salary	Patient Days	1,345,058	36	71,277	71,277	3,349	10
11	3	Housekeeping Salary	Patient Days	1,345,058	36	189,741	189,741	8,914	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,345,058	36	174,531	63,191	8,199	12
13	10	Nurs & Med Records Salary	Patient Days	1,345,058	36	1,365,622	1,365,622	59,090	13
14	15	Employee Benefits -Health Care	Patient Days	1,345,058	36	178,975	63,191	8,408	14
15	17	Administrative Salary	Patient Days/usage	1,345,058	36	5,672,224	63,191	253,014	15
16	27	Employee Benefits - Admin	Patient Days	1,345,058	36	1,865,905	1,865,905	87,660	16
17	19	Professional fees	Patient Days	1,345,058	36	1,189,339	934,398	44,292	17
18	21	Gen'I & Admin	Patient Days	1,345,058	36	8,621,748	7,630,656	405,051	18
19	6	Repair & Maint.	Patient Days	1,345,058	36	1,609,999	1,070,693	43,027	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 25,299,290	\$ 13,128,292	\$ 1,188,448	25

**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	2	3	4	5	6	7	8	9	10											
										Name of Lender	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		x								1										
2										2										
3	Insurance Interest (GL7053)	x	Medical Malpractice						3,374	3										
4	Interest - AVAYA (GL7030)	x	Capital Lease						3,666	4										
5	Interest - AILCO (GL7030-001)	x	Capital Lease						491	5										
<b>Working Capital</b>																				
6	Related party - AMS	x							181,071	6										
7										7										
8										8										
9	<b>TOTAL Facility Related</b>					\$	\$		\$ 188,602	9										
<b>B. Non-Facility Related*</b>																				
10	Interest Income (GL4975)	x							(2,946)	10										
11										11										
12										12										
13	185,656									13										
14	<b>TOTAL Non-Facility Related</b>					\$	\$		\$ (2,946)	14										
15	<b>TOTALS (line 9+line14)</b>					\$	\$		\$ 185,656	15										

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ \_\_\_\_\_ 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>213,100</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>200,168</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(12,932)</u>		3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>206,200</u>		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>193,268</u>		7
Real Estate Tax History:		<b>Plus: Related party taxes - See Pg RE_Tax page</b>		\$	<u>9,496</u>
		<b>Total Real Estate Tax Expense, Sch V, Line 33</b>		\$	<u>202,764</u>
Real Estate Tax Bill for Calendar Year:	2013	<u>280,604</u>			8
	2014	<u>287,639</u>			9
	2015	<u>205,446</u>			10
	2016	<u>206,899</u>			11
	2017	<u>200,168</u>			12
<b>The current year accrual is based on an estimated 3% increase of the prior year tax.</b>					
				<b>FOR BHF USE ONLY</b>	
	13	FROM R. E. TAX STATEMENT FOR 2017	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

**NOTES:**

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

## 2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden - Terrace of McHenry Rehabilitation and Health Care COUNTY McHenry

FACILITY IDPH LICENSE NUMBER 0040691

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>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>202,125.00</u>	\$ <u>9,496.00</u>
2. _____	_____	\$ _____	\$ _____
3. <u>09-34-177-006</u>	<u>Nursing Facility</u>	\$ <u>5,624.24</u>	\$ <u>5,624.24</u>
4. <u>09-34-177-009</u>	<u>Nursing Facility</u>	\$ <u>194,130.90</u>	\$ <u>194,130.90</u>
5. <u>09-34-177-010</u>	<u>Nursing Facility</u>	\$ <u>412.80</u>	\$ <u>412.80</u>
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u><u>402,292.94</u></u>	\$ <u><u>209,663.94</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 - Terrace of McHenry Rehabilitation and Health Care Center, Inc.

# 0040691

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 9,000 B. General Construction Type: Exterior Masonry Frame \_\_\_\_\_ 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

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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				\$	1
2					2
3	TOTALS			\$	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				\$	\$		\$	\$	\$	4
5										5
6										6
7										7
8										8
	<b>Improvement Type**</b>									
9	Climate Service (Ventilation)	1995		1,828		15			1,828	9
10	Climate Service (Ventilation)	1995		1,915		15			1,915	10
11	Climate Service_Controls	1995		2,885		15			2,885	11
12	Climate Service-Controls	1995		1,251		15			1,251	12
13	Climate Service (A?C Motors,Transfomer)	1995		1,840		15			1,840	13
14	climate Services_Controls	1995		1,200		15			1,200	14
15	JD & Sons-Roofing	1995		7,500		10			7,500	15
16	Grat Lakes Plumbing_Discahrge Pump	1995		3,563		15			3,563	16
17	Midwest Wlectrical	1995		3,332		5			3,332	17
18	Climate Services, Inc.-Ventilation	1995		2,295		15			2,295	18
19	CSI-New Pump	1995		1,483		10			1,483	19
20	Eagle Flag & Banner	1995		680		12			680	20
21	Equipment International_Repair Dishwasher	1996		1,793		5			1,793	21
22	JD & Sons-Roofing	1996		7,700		10			7,700	22
23	ABC_Roof top Condensor	1996		8,668		10			8,668	23
24	Install Walk in refrigeratror	1997		2,177		5			2,177	24
25	Install Ceramic Tile	1997		1,535		5			1,535	25
26	Engine/generator repaired	1997		3,099		5			3,099	26
27	New Cylinder	1997		12,800		5			12,800	27
28	Instill new condenser	1997		8,166		5			8,166	28
29	Install new cylinder	1997		15,300		5			15,300	29
30	Install Floor file	1997		4,102		5			4,102	30
31	HVAC Boiler	1997		5,888		5			5,888	31
32	Custom wall plates	1997		386		10			386	32
33	A&B Custom Cable Wall plates	1997		1,918		10			1,918	33
34										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

## 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	Wigdahl Electric (install new fixtures, relocate outlets)	1998	1,759		5			1,759	37
38	Wigdahl Electric (repair lighting, timeclock)	1998	1,853		5			1,853	38
39	Climate Service (repaired boiler)	1998	16,029		10			16,029	39
40	Atash (repair sprinkler system)	1998	1,558		10			1,558	40
41	J.D. & Son (roof repair)	1998	10,000		10			10,000	41
42	CSI (dietary refrigerator)	1998	1,670		10			1,670	42
43	CSI (sump cover)	1998	4,900		10			4,900	43
44	Patten (generator repairs)	1998	3,856	110	20	110		3,856	44
45	CSI (insulate duct on air handler)	1998	2,750		15			2,750	45
46	CSI (repair air conditioner)	1998	1,698		10			1,698	46
47	CSI (replace gaskets on hot water coil)	1998	3,934	160	20	160		3,934	47
48	North Town Food Service (repair dish machine)	1999	1,861		10			1,861	48
49	Alden Bennet Construction (tank replacement)	1999	8,649	346	25	346		6,862	49
50	Patten (Fuel Tank Repairs, need invoice)	1999	1,724		10			1,724	50
51	Chicago Cooling Corp. (repair of unit 5, and inspection)6/99	1999	2,367		10			2,367	51
52	Climate Service, Inc. (replace 15 ton condenser)	1999	9,374		15			9,374	52
53	Climate Service, Inc. (replace 10 ton condenser)	1999	7,100		15			7,100	53
54	Climate Service, Inc. (compressor)	1999	7,466		15			7,466	54
55	Climate Service, Inc. (vac pump)	1999	1,644		15			1,644	55
56	Climate Service, Inc. (compressor maintenance)	1999	1,728		15			1,728	56
57	Capps Plumbing & Sewer (install trap & rodded pipes)	1999	1,835		10			1,835	57
58	Climate Service, Inc. (tank repair and maintenance)	1999	2,380	95	25	95		1,814	58
59	Shine Rite Maintenance (refinish tile floors)	1999	4,805		10			4,805	59
60	Alden Bennet Construction (tile/roofing)	2000	8,214		10			8,214	60
61	Alden Bennet Construction (tile/roofing)	2000	11,459		10			11,459	61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 223,917	\$ 711		\$ 711	\$	\$ 221,564	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>		\$ 223,917	\$ 711		\$ 711	\$	\$ 221,564	1
2	Fox Valley Fire & Safety (replace smoke detectors)	2000	3,731		10			3,731	2
3	CSI Coker Service (repair dishwasher)	2000	3,299		10			3,299	3
4	Welding Supply Inc (repair alarm system)	2000	9,399		10			9,399	4
5									5
6	System Electric Inc (new controls for oxygen system)	2000	1,785		8			1,785	6
7	GT Mechanical (repair laundry compressor)	2000	2,700		10			2,700	7
8	CSI Coker Service (repair dishwasher)	2000	1,536		10			1,536	8
9	Equipment International (repair laundry equipment)	2000	1,670		10			1,670	9
10	GT Mechanical (repair pneumatic system compressor)	2000	2,431		10			2,431	10
11	Advanced Parts & Service (repair food processor)	2000	2,026		10			2,026	11
12	CSI Coker Service (repair boiler)	2000	5,985		10			5,985	12
13									13
14									14
15	Capps -Plumbing & 2670 (install new bolt flange checkvalve)	2001	1,865		15			1,865	15
16	Sentry Protection Systems (annual maintenance on the fire alarm)	2001	2,151		15			2,151	16
17	CSI- Coker Service, 039721	2001	1,523		10			1,523	17
18	Patten (replace with updated phase monitor)	2001	1,898		10			1,898	18
19	Rockford Steam (hvac work)	2001	6,562		10			6,562	19
20									20
21	GT Mechanical (replace compressor)	2001	4,947		15			4,947	21
22	Alden Bennett Const. (lock install/repair)	2001	2,017		10			2,017	22
23	GT Mechanical, Inc (replace high pressure switch)	2001	2,516		15			2,516	23
24	CSI Coker (bldng. Improvement)	2001	1,708		15			1,708	24
25	Alden Bennett Const. (invoice to follow)	2001	20,742		10			20,742	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>		\$ 304,409	\$ 711		\$ 711	\$	\$ 302,055	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	<b>Totals from Page 12B, Carried Forward</b>		\$ 304,409	\$ 711		\$ 711	\$	\$ 302,055	1
2	EQUINT Equipment International (gas dryer)	2002	3,240		10			3,240	2
3	AQUSER .REBUILD 2 WATER SOFTNE	2002	4,990		10			4,990	3
4	ALDBEN Alden Bennett Construct (need invoice)	2002	18,173		15			18,173	4
5	ENGSEC Engineered Security Sys	2002	3,091		15			3,091	5
6	ALDBEN Alden Bennett Construct	2002	25,143		15			25,143	6
7	ALDBEN Alden Bennett Construct (building improvement)	2002	3,391		15			3,391	7
8	TTIRRI T & T Irrigation Inc.(lawn sprinkler system)	2002	15,000	600	25	600		9,950	8
9	PATTEN (replace batteries of radiator & install crank case)	2002	1,517		15			1,517	9
10	FEMORA (REPLACED 50 SMOKE DETEC)	2002	8,364		10			8,364	10
11	FEMORA (REPAIR FIRE ALARM)	2002	3,374		10			3,374	11
12	GTMECH Gt Mechanical Inc (install new shaft & bearing).	2002	2,216		15			2,216	12
13	ALDBEN Alden Bennett Construct(install radar,painting & fire d	2002	12,850		15			12,850	13
14									14
15									15
16	ABC various repairs	2002	54,669	2,733	20	2,733		44,417	16
17	ABC-various reopairs	2002	23,660		15			23,660	17
18	Aurora Tri State Fire-smoke detectors	2002	4,322		10			4,322	18
19	Aurora Tri State Fire-smoke detectors	2002	6,200		10			6,200	19
20	Aurora Tri State Fire-install alarms	2002	6,559		10			6,559	20
21	Simplex Grinnell-remove old andsul dry clean unit	2002	2,987		10			2,987	21
22	A&B Custom Cable-install cable/outlets	2003	4,908		10			4,908	22
23	GT Mechanical-boiler repair	2003	4,892		11			4,892	23
24	ABC-receiving door/sensor	2003	6,623		10			6,623	24
25	ABC-ceiling heaters installed	2003	4,570		10			4,570	25
26	ABC-aluminum outdoor fencing	2003	5,137	58	15	58		5,137	26
27	Real Green sprinkler maintenance	2003	3,730		5			3,730	27
28	GT Mechanical- HVAC air handler repairs	2003	1,533		5			1,533	28
29	Action Fence Contractor-rail pipe railings	2003	1,875		10			1,875	29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 537,422	\$ 4,102		\$ 4,102	\$	\$ 519,767	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	<b>Totals from Page 12C, Carried Forward</b>		\$ 537,422	\$ 4,102		\$ 4,102	\$	\$ 519,767	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>		\$ 682,598	\$ 6,849		\$ 6,849	\$	\$ 606,036	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	<b>Totals from Page 12D, Carried Forward</b>	\$ 682,598	\$ 6,849		\$ 6,849	\$	\$ 606,036		1
2									2
3	Adjust for ABC Related Party Profit	2008 (168)					(168)		3
4	Adjust for ABC Related Party Profit	2009 (230)					(230)		4
5	Adjust for ABC Related Party Profit	2010 (1,118)	(52)		(52)		(442)		5
6	Adjust for ABC Related Party Profit	2011 206	2		2		15		6
7	Adjust for ABC Related Party Profit	2012 2,176	134		134		871		7
8	Adjust for ABC Related Party Profit	2013 2,434	66		66		363		8
9	Adjust for ABC Related Party Profit	2014 12	2		2		4		9
10	Adjust for ABC Related Party Profit	2015 40	2		2		7		10
11	Adjust for ABC Related Party Profit	2016 20	2		2		3		11
12	Adjust for ABC Related Party Profit	2017 106	2		2		3		12
13	Adjust for ABC Related Party Profit	2018 76	1		1		1		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	<b>TOTAL (lines 1 thru 33)</b>	\$ 686,152	\$ 7,008		\$ 7,008	\$	\$ 606,463		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	<b>Totals from Page 12E, Carried Forward</b>		\$ 686,152	\$ 7,008		\$ 7,008	\$	\$ 606,463	1
2	Alden Bennett Const.-Roof repair	2004	16,439		10			16,439	2
3	Alden Bennett Const.-Floor repair	2004	2,429		10			2,429	3
4	Alden Bennett Const.-Roof repair	2004	1,854		10			1,854	4
5	CSI Coker-install thermostats	2004	1,853		5			1,853	5
6	GT Mechanical-replace motor pump	2004	1,362		5			1,362	6
7	Alden Bennett Const. Repair control valves	2004	2,643		5			2,643	7
8	GT Mechanical-receiver,controller/gauge	2004	2,165		10			2,165	8
9	Capps Plumbing-repair toilets,dishwasher	2004	1,635		10			1,635	9
10	Capps Plumbing-repair/rod main kitchen	2004	4,375		10			4,375	10
11	Alden Bennett Cons.lock setrs	2004	5,110		5			5,110	11
12	CSI Coker-replace A/C system	2004	5,103		10			5,103	12
13	Insinc Tellnet-DSL cable	2004	1,334		10			1,334	13
14	Alden Bennett Cons. Bathroom upgrades	2004	10,405		10			10,405	14
15	Alden Bennett Cons.-fire exit	2004	6,638	332	20	332		4,842	15
16	Alden Bennett Cons.-fire exit,stairwell,locks	2004	11,234	562	20	562		8,149	16
17	Alden Bennett Cons. Bathroom upgrades	2004	7,281		10			7,281	17
18	ABC - New window casement	2005	2,820		10			2,820	18
19	ABC - Time & Material Job# 8020	2005	1,756		10			1,756	19
20	GT Mechanical - Boiler repairs (Bearing assembly, Coupler, 3/4 h	2005	2,242		10			2,242	20
21	ABC - Time & Material Job# 8020	2005	5,676		10			5,676	21
22	EWS Welding - Equip Repair ( Repair Oxygen back up system)	2005	3,429		8			3,429	22
23	New Horizons - (34) Install Cable/Jacks Connect CO Lines	2005	3,314		10			3,314	23
24	ABC - Time & Material Job# 8020	2005	19,770		10			19,770	24
25	EWS Welding - Equip Repair (Rebuilt wall oxygen units in 4 room	2005	2,317		8			2,317	25
26	Patten CAT - Paid thru AMS Repair Generator	2005	1,313	66	20	66		902	26
27	GT Mechanical - Replace Compressor	2005	6,460	431	15	431		5,890	27
28	ABC - Time & Material Job# 8020	2005	14,550		10			14,550	28
29	GT Mechanical - Condenser Fan Motor, Capacitor 705 mfd, Fan H	2005	2,054	137	15	137		1,861	29
30	A&B Custom Cable - 103 rms Cable TV Svc and Install master an	2005	10,094		10			10,094	30
31	AMS Generator Repairs	2006	5,006		5			5,006	31
32	TOPNOT Replace Freezer Door 1 of 2	2006	4,100		10			4,100	32
33	TOPNOT Replace Freezer Door 2 of 2	2006	4,100		10			4,100	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 857,013	\$ 8,536		\$ 8,536	\$	\$ 771,269	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	<b>Totals from Page 12F, Carried Forward</b>		\$ 857,013	\$ 8,536		\$ 8,536	\$	\$ 771,269	1
2	A&B Custom Cable - 33 rms new cable TV Svc installed	2005	3,328		10			3,328	2
3	AMS - (Patten) Remove/Install Voltage Regulator	2005	2,650		10			2,650	3
4	A&B Custom Cable - paid by LG	2005	6,250		10			6,250	4
5	Oak Fire - Repaired System	2005	2,715		10			2,715	5
6	GTMECH Replace Shaft and Bearings	2006	2,646		10			2,646	6
7	MG Mechincal - Heat Pump Mini-split system	2006	4,850		10			4,850	7
8	ABC - raise floor	2006	2,750		10			2,750	8
9	ABC - flooring and paint	2006	2,652		10			2,652	9
10	Water Filter Steamer	2007	16,815		10			16,815	10
11	New Blacktop Paving and seal coat	2007	66,518		10			66,518	11
12	ABC Concrete and steel work-fire protection	2006	20,329		10			20,329	12
13	ABC Fire Protection	2006	25,647	1,282	20	1,282		15,384	13
14	New Plumbing Fixture Concrete	2007	5,811		10			5,811	14
15	ABC New roof	2008	29,424	1,720	10	1,720		29,424	15
16	GTMECH Repaired boiler2	2008	6,034	557	10	557		6,034	16
17	ABC - New MI Unit - Carpentry/Hardware/Painting/Plumbing	2009	39,557	2,637	15	2,637		26,370	17
18	ABC - New MI Unit - Carpentry/HVAC/Resilient Flooring/Door & Fr	2009	55,975	3,732	15	3,732		35,143	18
19	ABC - install sprinkler extension	2009	10,728	429	25	429		4,219	19
20	ABC - install sprinkler extension due to Life safety code	2009	37,230	1,489	25	1,489		14,394	20
21	ABC - replace damaged sidewalk	2009	7,505	500	15	500		4,792	21
22	Pattern - Repair generator	2009	2,695		5			2,695	22
23	Top Notch - 1 cooler compressor	2009	4,735	316	15	316		3,107	23
24	Equipment Int'l - Repair washer	2009	3,587		5			3,587	24
25	Equipment Int'l - Repair washer	2009	2,519		5			2,519	25
26	Top Notch - 1 new booster	2009	5,596	560	10	560		5,413	26
27	ABC - New MI Unit - Medical Gas/Doors & Frames/Security Camera	2009	23,516	1,568	15	1,568		15,680	27
28	ABC - fire panel	2010	31,162	3,116	10	3,116		25,448	28
29	ABC - asphalt	2010	35,721	2,978	8	2,978		35,721	29
30	ABC - Residents Bathroom Rebuild (supply lines, plumbing, accessori	2010	24,470	1,631	15	1,631		13,184	30
31	TopNotch - freezer repair	2010	3,533		5			3,533	31
32	Belec - electric breakers	2010	3,389		5			3,389	32
33	EWS - oxygen wall outlet	2010	3,199	320	10	320		2,693	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,350,548	\$ 31,371		\$ 31,371	\$	\$ 1,161,312	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	<b>Totals from Page 12G, Carried Forward</b>		\$ 1,350,548	\$ 31,371		\$ 31,371	\$	\$ 1,161,312	1
2	Focus Fire Protection - sprinkler	2010	6,305		5			6,305	2
3	Wing remodel - Part 1 of 2 -ADG	2010	15,038	752	20	752		6,842	3
4	Wing remodel - Part 2 of 2 -ADG	2010	42,345	2,823	15	2,823		22,819	4
5									5
6	Boiler parts replaced - TopNotch	2011	4,567	457	10	457		3,656	6
7	cove base in 200 Wing - ABC	2011	5,617	562	10	562		4,402	7
8	Fire alarm repair - NAC panel - AFFCUS	2011	5,155		5			5,155	8
9									9
10	Roof repairs - JD & Sons	2012	14,000		5			14,000	10
11	Dampers, fire protection - GT Mechanical	2012	7,009	701	10	701		4,381	11
12	Dampers, fire protection - GT Mechanical	2012	16,931	1,693	10	1,693		10,440	12
13	Fire alarm - AFFCUS	2012	3,017		5			3,017	13
14	Dining room remodeled-ABC-floor leveling, drywall, doors, frames								14
15	cabinet, carpentry, accoustical, painting, electrical, direct super	2012	17,821	1,188	15	1,188		7,920	15
16	Dining room remodeled-ABC-floor leveling, drywall, doors, frames								16
17	cabinet, carpentry, accoustical, painting, electrical, direct super	2012	17,431	1,162	15	1,162		7,263	17
18									18
19	sprinkler system - ABC	2013	16,805	1,120	15	1,120		5,600	19
20	Concrete sidewalk - Upland Concrete Inc	2013	5,625	375	15	375		2,063	20
21	motor compressor - GT Mechanical	2013	2,510	377	5	377		2,510	21
22	motor cooling unit - GT Mechanical	2013	3,198	531	5	531		3,198	22
23	Boiler parts - ABC	2013	11,589	773	15	773		4,444	23
24	sprinkler system - ABC	2013	42,710	2,847	15	2,847		15,184	24
25	sprinkler system - ABC	2013	26,884	1,792	15	1,792		9,408	25
26	sprinkler system - ABC	2013	82,880	5,525	15	5,525		28,085	26
27	Remodeled the 200-400 wing , which included: wall rebuilds,								27
28	electrical outlet work & painting the affected areas:								28
29	Painting, carpentry and electricals - AMS	2014	12,486	832	15	832		4,091	29
30	Fence/Guard rails - ABC	2014	6,285	419	15	419		1,711	30
31	Motor blower - GT Mech	2014	5,195	1,039	5	1,039		4,156	31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 1,721,951	\$ 56,339		\$ 56,339	\$	\$ 1,337,962	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	<b>Totals from Page 12H, Carried Forward</b>		\$ 1,721,951	\$ 56,339		\$ 56,339	\$	\$ 1,337,962	1
2	Pole lights, parking lot - ABC	2015	10,203	680	15	680		2,664	2
3	Roof - JD & Sons	2015	14,000	1,400	10	1,400		4,433	3
4	Remodel 2nd floor; medical/utility rooms - ABC								4
5	carpentries, pre-manufactured cabinets, fluorescent								5
6	lamps, electrical fixtures	2015	4,297	286	15	286		858	6
7									7
8	Motor blower - GT Mechanical	2015	2,622	524	5	524		1,616	8
9	Boiler tubes replacement - ABC	2015	6,919	461	15	461		1,421	9
10									10
11									11
12	Motor, pump repair - ABC	2016	5,588	1,118	5	1,118		2,236	12
13	Remodel residents' bathrooms Wing 500 - ABC: plumbing,								13
14	mirrors, lavatory faucets, sinks, drains, mechanical locks,								14
15	solid white cultured marble vanity tops and bowls	2016	5,051	337	15	337		898	15
16	Renovated Wing 500 - AMS: Carpentries, electrical fixtures								16
17	paints, landscaping, general labor	2016	108,738	7,249	15	7,249		14,498	17
18	Motor, install W/I/F - Topnotch	2016	3,687	737	5	737		2,150	18
19	Fire dampers - GT Mech	2016	2,860	286	10	286		810	19
20	Roof repair, Wing 500 - JD & Sons	2016	2,675	535	5	535		1,248	20
21									21
22	Gas (Medical) pipeline repair	2017	6,075	608	10	608		912	22
23	Motor pump - GT Mechanical, boiler room	2018	2,718	498	5	498		498	23
24		2018	3,680	123	5	123		123	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>		\$ 1,901,064	\$ 71,181		\$ 71,181	\$	\$ 1,372,327	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	\$ 862,742	\$ 86,800	\$ 86,800	\$	varies	\$ 373,143	71
72	Current Year Purchases	54,534	4,663	4,663		varies	4,663	72
73	Fully Depreciated Assets	600,297	10,003	10,003		varies	600,297	73
74								74
75	TOTALS	\$ 1,517,573	\$ 101,466	\$ 101,466	\$		\$ 978,103	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)	\$ 3,422,439	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 172,647	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 172,647	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,354,232	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.

**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: T.L. Enterprises

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:		316		\$ 1,444,080	6	6	3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>		316		\$ 1,444,080			7

10. Effective dates of current rental agreement:

Beginning 12/26/2012

Ending 02/28/2023

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>1,444,080</u>
13.	<u>12/31/2020</u>	\$ <u>1,444,080</u>
14.	<u>12/31/2021</u>	\$ <u>1,444,080</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: Purchase Option\*

**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: \$ 24,380 Description: copy machine GL 6861 and equipment lease 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>#####</u>	\$ <u>25,108</u>	17
18					18
19					19
20					20
21	<b>TOTAL</b>		\$ <u>#####</u>	\$ <u>25,108</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	\$		\$ 416,953	\$		\$ 416,953	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			97,104			97,104	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			475,860			475,860	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				504,124		504,124	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				(36,552)	282,591		246,039	13
14	TOTAL			\$		\$ 953,365	\$ 786,715		\$ 1,740,080	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	\$416,953.00	
2.	ST	39-3	To Col 5	97,104.00	
3.					
4.	PT	39-3	To Col 5	475,860.00	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			532,976.00	
	Manual Input from Related Party- Forum Drugs & Vaccinations			(28,852.00)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	504,124.00	
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00	
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6	0.00	
	Total Exceptional Care (Line 12, Col 8)			0.00	
13.	Other:	See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT		To Col 5	(36,552.00)	From Page 6D
	Other			373,861.00	
	Manual Input: Related Party - Prism			(114,807.00)	From Page 6B
	Manual Input: Related Party FECII - I.V.			(5,725.00)	From Page 6C
	Manual Input: Related Party FECII - Wound Care Products			(2,219.00)	From Page 6C
	Oxygen, from reclass worksheet (Pg 4A)			31,481.00	
13.	Col 6: Supplies Total		To Col 6	282,591.00	
13.	Total Line 13, Column 8			246,039.00	
14.	Total			1,740,080.00	

Facility Name & ID Number Alden - Terrace of McHenry Rehabilitation and Health Care # 0040691 Report Period Beginning: 1/1/2018 Ending: 12/31/2018  
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2018 (last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>424,000</u> )	3,083,021		3
4	Supply Inventory (priced at )	5,342		4
5	Short-Term Investments			5
6	Prepaid Insurance	7,909		6
7	Other Prepaid Expenses	17,210		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	16,523		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,130,005	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	45,911		12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,955,671		15
16	Equipment, at Historical Cost	1,575,004		16
17	Accumulated Depreciation (book methods)	(2,507,629)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	119,110		21
22	Other Long-Term Assets (specify: <u>Purchase Option</u> )	948,000		22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 2,136,067	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 5,266,072	\$	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 816,673	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	543,973		28
29	Short-Term Notes Payable	10,139		29
30	Accrued Salaries Payable	692,272		30
31	Accrued Taxes Payable (excluding real estate taxes)	31,846		31
32	Accrued Real Estate Taxes(Sch.IX-B)	206,200		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accr Exp/Ins, Due to IDPA, Sales Tax, Loss</u>	439,336		36
37	<u>Due to Affiliates</u>	1,353,311		37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 4,093,750	\$	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable	42,062		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Due to Affiliates</u>	25,700,130		43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 25,742,192	\$	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 29,835,942	\$	46
47	<b>TOTAL EQUITY (page 18, line 24)</b>	\$ (24,569,870)	\$	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 5,266,072	\$	48

\*(See instructions.)

## XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ (23,417,644)	<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>	\$ (23,417,644)	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	(1,152,226)	<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>	\$ (1,152,226)	<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>	\$ (24,569,870)	<b>24</b> *

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

Facility Name &amp; ID Number Alden - Terrace of McHenry Rehabilitation and He: # 0040691 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	\$ 13,866,615	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 13,866,615	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	220,198	6
7	Oxygen	51,471	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 271,669	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	5,027	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 5,027	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,946	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,946	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See PG19A; Food Rebate, Medical Records, Vendor Discou	8,908	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 8,908	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 14,155,165	30

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,898,784	31
32	Health Care	5,050,350	32
33	General Administration	3,918,852	33
<b>B. Capital Expense</b>			
34	Ownership	2,026,290	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,896,755	35
36	Provider Participation Fee	516,360	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 15,307,391	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,152,226)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,152,226)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,234,648	44
45	Private Pay - Net Inpatient Revenue	939,968	45
46	Medicare - Net Inpatient Revenue	4,099,123	46
47	Other-(specify) <u>Hospice/Insurance</u>	1,594,356	47
48	Other-(specify) <u>VA/Sales Allow.</u>	(1,480)	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	\$ 13,866,615	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 - Terrace of McHenry Rehabilitation and Health Care Ce # 0040691 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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**Details of Page 19, Line 28**

<u>Description</u>	<u>Amount</u>
Medical Record Copies-Backed out with Ln ref 21-Pg 5A	296
Jury Duty-Backed out with Ln ref 22-Pg 5A	17
Food Rebate	2,879
Vendor Discount	220
Write Off of Old A/P	5,496

Line 28 Total: 8,908

Facility Name & ID Number Alden - Terrace of McHenry Rehabilitation and Health Care # 0040691 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	2,198	2,206	\$ 125,483	\$ 56.88	1
2	Assistant Director of Nursing	2,260	2,268	110,792	48.85	2
3	Registered Nurses	25,283	27,829	1,057,256	37.99	3
4	Licensed Practical Nurses	34,264	36,903	1,140,933	30.92	4
5	CNAs & Orderlies	75,435	81,403	1,532,327	18.82	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	575	610	12,909	21.16	8
9	Activity Director	2,064	2,080	38,566	18.54	9
10	Activity Assistants	8,229	8,419	80,221	9.53	10
11	Social Service Workers	1,816	1,857	50,153	27.01	11
12	Dietician					12
13	Food Service Supervisor	2,208	2,263	51,933	22.95	13
14	Head Cook					14
15	Cook Helpers/Assistants	26,751	28,451	346,439	12.18	15
16	Dishwashers					16
17	Maintenance Workers	2,072	2,080	50,862	24.45	17
18	Housekeepers	16,266	17,155	242,160	14.12	18
19	Laundry	5,876	6,319	74,610	11.81	19
20	Administrator	2,120	2,313	101,144	43.73	20
21	Assistant Administrator	1,856	1,954	55,756	28.53	21
22	Other Administrative	6,193	6,281	182,699	29.09	22
23	Office Manager					23
24	Clerical	5,542	5,750	65,160	11.33	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,080	4,115	164,158	39.89	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Resident Attendant	8,125	8,769	104,701	11.94	32
33	Other(specify) <u>Memory care Dire</u>	8,505	8,894	122,012	13.72	33
34	TOTAL (lines 1 - 33)	241,718	257,919	\$ 5,710,274 *	\$ 22.14	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	2104/mo	\$ 25,248	1-3	35
36	Medical Director	2000/mo	24,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	632/mo	7,584	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	12 hrs	2,970	11-3	44
45	Social Service Consultant	4 hrs	280	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 60,082		49

**C. CONTRACT NURSES**

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	74 hrs	\$ 3,721	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 3,721		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	
Moreno, Daisy	Administrator	0	\$ 72,544	Workers' Compensation Insurance	\$ 153,619	IDPH License Fee	\$	
Schlack, John	Administrator	0	28,600	Unemployment Compensation Insurance	32,296	Advertising: Employee Recruitment		
Becker, Meghan	Assistant Administrator	0	49,820	FICA Taxes	417,956	Health Care Worker Background Check		
Moreno, Daisy	Assistant Administrator	0	5,936	Employee Health Insurance	162,141	(Indicate # of checks performed 92 )	2,978	
		0		Employee Meals	51,158	Patient Background Checks	348 3,480	
		0		Illinois Municipal Retirement Fund (IMRF)*		Surety Bond Fee	750	
		0		Dental and Life	4,025	Health Care Council of IL	30,336	
TOTAL (agree to Schedule V, line 17, col. 1)				Employee Relations	38,354	Corporate Annual Fee/McHDOH	454	
(List each licensed administrator separately.)			\$ 156,900	401k Match	3,392	Collaborative Healthcare/Prepared Health/Br	2,443	
<b>B. Administrative - Other</b>				Drug Test/Vision	2,270	Related Party - AMS	2,251	
Description			Amount	Employee Vaccination	14,650	Less: Public Relations Expense	( )	
			\$	Misc Payroll Costs	1,110	Non-allowable advertising	( )	
				Related Party -Forum Pharmacy	(14,650)	Yellow page advertising	( )	
				TOTAL (agree to Schedule V, line 22, col.8)		\$ 866,321	TOTAL (agree to Sch. V, line 20, col. 8)	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	<b>E. Schedule of Non-Cash Compensation Paid to Owners or Employees</b>				
(Attach a copy of any management service agreement)				Description	Line #	Amount	<b>G. Schedule of Travel and Seminar**</b>	
<b>C. Professional Services</b>							Description	Amount
Vendor/Payee	Type		Amount				Out-of-State Travel	\$
Alden Management Services	Consulting fees		\$ 1,046,224					
Baker Tilly/Virchow Krause	Accounting Fees		6,865					
BDO Seidman	Accounting Fees		2,169					
AMS (Midcap)/KPMG/CHRNOV	Accounting Fees		1,154				In-State Travel	
Capital Funding LLC	Appraisal Fees							
AMS	Allocated Legal Fees		45,192					
Pogrund and Kelly	Legal Fees - Collection		9,005				Related party - AMS	1,882
Law ffices of Kimberly Weissman/Ch	Legal Fees - Collection		4,041				Seminar Expense	
Mix Solutions/Relias Learning/Ailco	Administrative/Consulting		4,286				IL Health Care Assoc	645
Midcap/Stern & Assoc/Simandi Law	Legal Fees - Non-Collection		3,783				IL Long Term Care	250
Schmidt Salzman	Legal Fees - Non-Collection		5,137					
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	Entertainment Expense	( )
(For legal fee disclosure, see page 39 of instructions)			\$ 1,127,856				(agree to Sch. V, line 24, col. 8)	
							TOTAL	\$ 2,777

\* Attach copy of IMRF notifications

\*\*See instructions.

Alden - Terrace of McHenry Rehabilitation and Health Care Center, Inc. PG 21A  
 Legal Fee Support  
 2018

Legal Fees Reported on Pg 21, Section C: \$ 67,158.00

Less: Collection, estates, & other non-allowable legal fees (13,046.00)  
 listed on Pg 5, Line 22

Non-allowable legal fees, if any, deducted on  
 - Pg 6A (AMS Allocated Legal Fees) (45,192.00)  
 + Add Back voided invoice of prior year, if any

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Allowable Legal Fees \$ 8,920.00

In Detail:

<b>Vendor Name - 696600-100-000 Legal Fees - Collections</b>	<b>Invoice Date</b>	<b>Amount</b>
Pogrund & Kelly	01/18 to 12/18	9,005.00
Law Offices of Kimberly Weissman	04/18	488.00
SB2 Inc	03/18-12/18	3,493.00
Chicago Title	01/18	60.00
<b>TOTAL ALLOWABLE LEGAL FEES</b>		<b><u>13,046.00</u></b>

<b>Vendor Name - 680600-100-000 - Legal Fees Non-Collection</b>	<b>Invoice Date</b>	<b>Amount</b>
Schmidt Salzman	01/18	5,137.00
Midcap	01/18 to 12/18	1,264.00
Adam Stern & Assoc	11/18	2,519.00
<b>TOTAL Collection-NOT ALLOWABLE LEGAL FEES</b>		<b><u>8,920.00</u></b>

<b>Vendor Name - 680600-100-003 - AMS Allocated Legal Fees</b>	<b>Invoice Date</b>	<b>Amount</b>
Corp Legal Cost Alloc - 2018	01/18 to 12/18	45,192.00
<b>TOTAL Allocated Legal Fees</b>		<b><u>45,192.00</u></b>
<b>Total Legal Cost</b>		<b><u>67,158.00</u></b>

Facility Name & ID Number Alden - Terrace of McHenry Rehabilitation and Health Care Center, Inc. # 0040691 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; RN/LPN: No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. II.Health Care Ass. \$30,336
- (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
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 52,631 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. \$ 516,360  
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. \$ 51,158 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