

		FOR BHF USE					

LL1

2020
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2020)

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.

I. IDPH License ID Number: 0044180

Facility Name: Alden Courts of Waterford

Address: 1991 Randi Drive Aurora 60504
Number City Zip Code

County: Kane

Telephone Number: (630) 851-1466 Fax # (630) 585-1008

HFS ID Number:

Date of Initial License for Current Owners: 12/6/2001

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust

IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☐ "Sub-S" Corp.
☒ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: Mark Novotny Telephone Number: 773-724-6362
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2020 to 12/31/2020 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.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)		(Date)
	(Type or Print Name)	Derek Smart	
	(Title)	CFO, Alden Management Services, Inc., as agent	
Paid Preparer	(Signed)		(Date)
	(Print Name and Title)		
	(Firm Name & Address)		
	(Telephone)	773-286-3883	Fax # 773-286-8038
	MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630		

Facility Name & ID Number Alden Courts of Waterford

0044180 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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 _____

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

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

None

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

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

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

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

J. Was the facility purchased or leased after January 1, 1978?
YES ☐ Date _____ NO ☒

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 40 and days of care provided 1,749

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/2020 Fiscal Year: 12/31/2020

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

	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	<u>20</u>	Skilled (SNF)	<u>40</u>	<u>9,420</u>	1
2		Skilled Pediatric (SNF/PED)		<u>0</u>	2
3		Intermediate (ICF)		<u>0</u>	3
4		Intermediate/DD		<u>0</u>	4
5	<u>44</u>	Sheltered Care (SC)	<u>22</u>	<u>13,794</u>	5
6		ICF/DD 16 or Less		<u>0</u>	6
7	<u>64</u>	TOTALS	<u>62</u>	<u>23,214</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF		<u>568</u>	<u>1,773</u>	<u>2,341</u>	8
9	SNF/PED					9
10	ICF	<u>4,682</u>	<u>5,047</u>		<u>9,729</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>4,682</u>	<u>5,615</u>	<u>1,773</u>	<u>12,070</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 51.99%

Facility Name & ID Number

Alden Courts of Waterford

0044180

Report Period Beginning:

01/01/2020

Ending:

12/31/2020

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	210,784	10,777	4,330	225,891	371	226,262	(1,441)	224,821			1
2	Food Purchase		98,747		98,747	(19,015)	79,732	(10,105)	69,627			2
3	Housekeeping	88,121	30,056		118,177	649	118,826	4,210	123,036			3
4	Laundry	23,787	4,261		28,048		28,048		28,048			4
5	Heat and Other Utilities			138,873	138,873		138,873	(558)	138,315			5
6	Maintenance	27,012		182,570	209,582		209,582	40,885	250,467			6
7	Other (specify):* related party			977	977		977	1,949	2,926			7
8	TOTAL General Services	349,704	143,841	326,750	820,295	(17,995)	802,300	34,940	837,240			8
	B. Health Care and Programs											
9	Medical Director			6,000	6,000		6,000		6,000			9
10	Nursing and Medical Records	1,401,695	107,641	5,735	1,515,071	13,621	1,528,692	11,895	1,540,587			10
10a	Therapy		471		471	209	680		680			10a
11	Activities	109,314	3,708	8,650	121,672		121,672		121,672			11
12	Social Services											12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Res Att/rel party	60,782			60,782		60,782	1,680	62,462			15
16	TOTAL Health Care and Programs	1,571,791	111,820	20,385	1,703,996	13,830	1,717,826	13,575	1,731,401			16
	C. General Administration											
17	Administrative	93,869			93,869		93,869	51,573	145,442			17
18	Directors Fees											18
19	Professional Services			222,488	222,488		222,488	(188,848)	33,640			19
20	Dues, Fees, Subscriptions & Promotions			123,031	123,031		123,031	(118,017)	5,014			20
21	Clerical & General Office Expenses	82,718	8,725	84,716	176,159	(4,620)	171,539	67,824	239,363			21
22	Employee Benefits & Payroll Taxes			366,747	366,747	8,785	375,532	(1,504)	374,028			22
23	Inservice Training & Education											23
24	Travel and Seminar			773	773		773	257	1,030			24
25	Other Admin. Staff Transportation			84	84		84	2,299	2,383			25
26	Insurance-Prop.Liab.Malpractice			182,130	182,130		182,130	6,806	188,936			26
27	Other (specify):* related party			80,509	80,509		80,509	(60,084)	20,425			27
28	TOTAL General Administration	176,587	8,725	1,060,478	1,245,790	4,165	1,249,955	(239,694)	1,010,261			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,098,082	264,386	1,407,613	3,770,081		3,770,081	(191,179)	3,578,902			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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			32,350	32,350		32,350	244,906	277,256			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			4,153	4,153		4,153	236,353	240,506			32
33	Real Estate Taxes			32,417	32,417	(32,417)		34,151	34,151			33
34	Rent-Facility & Grounds			547,414	547,414	32,417	579,831	(579,831)				34
35	Rent-Equipment & Vehicles			9,310	9,310		9,310	9,222	18,532			35
36	Other (specify):* MIP							32,513	32,513			36
37	TOTAL Ownership			625,644	625,644		625,644	(22,686)	602,958			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		130,511	243,288	373,799		373,799	(6,390)	367,409			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			47,193	47,193		47,193		47,193			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		130,511	290,481	420,992		420,992	(6,390)	414,602			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,098,082	394,897	2,323,738	4,816,717		4,816,717	(220,255)	4,596,462			45

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

Alden Courts of Waterford
Period Beginning: 1/1/2020
Period Ending: 12/31/2020

IDPH License No. 0044180

Reclassifications - Pages 3 & 4 (Column 5)

From Line	To Line	Amount	Description
2		(19,015.00)	Employee Meals
	22	19,015.00	Employee Meals
22		(10,230.00)	Uniform Reclass
	1	370.00	Uniform Reclass
	3	649.00	Uniform Reclass
	4		Uniform Reclass
	6		Uniform Reclass
	10	9,001.00	Uniform Reclass
	11	209.00	Uniform Reclass
	21		Uniform Reclass
21		(4,620.00)	Team TSI Reclass
	10	4,620.00	Team TSI Reclass
10			Oxygen Cost Reclass
	39		Oxygen Cost Reclass
33		(32,417.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	32,417.00	Rent - Real Estate Tax on associated landowner (Pg 6)
		(1.00)	

Note for internal purposes: check your reclasses on last year's file, as there may be reclasses specific to your facility.

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning: 01/01/2020

Ending:

12/31/2020

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 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	(4,323)	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	(16,632)	30		9
10	Interest and Other Investment Income	(190)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,266)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(1,100)	32		18
19	Entertainment	(35)	20		19
20	Contributions	(1,812)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(80,509)	27		24
25	Fund Raising, Advertising and Promotional	(116,264)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (224,131)		\$	30

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

		1 Amount	2 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)	47,572		34
35	Other- Attach Schedule	(43,696)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 3,876		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (220,255)		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 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39			x			39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44			x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY									
48		49		50		51		52	

Report Period Beginning:

Ending:

ID#0044180

01/01/2020

12/31/2020

NON-ALLOWABLE EXPENSES		Sch. V Line	
	Amount	Reference	
1	\$		1
2	Utility - Gas: Late Fee	(385)	5
3	Utility - Electric: Late Fee	(1,041)	5
4	Micellaneous Income - Record Copies	(30)	10
5	Vendor Discounts	(2)	10
6			6
7			7
8	Adj for ABC related party profit - Pg12B	73	30
9			9
10	Aurora Chamber of Commerce fee		20
11	Oswego Chamber of Commerce fee		20
12	Naperville Chamber of Commerce fee	(265)	20
13			13
14	Back out LLC mrtge int in excess of CON limit	(29,731)	32
15	Back out LLC MIP int in excess of CON limit	(4,223)	36
16			16
17	Elim depr exp on Pg12 items under \$2,500 -	(97)	30
18	Elim depr exp on Pg13 items under \$2,500 -	(7,884)	30
19	Expense Pg12 items under \$2,500-curr yr purchs +		6
20	Expense Pg13 items under \$2,500-curr yr purchs +	10,224	6
21			21
22	Elim depr exp on Pg13 Non-Care Assets	(5,334)	30
23	Adjust YTD depreciation	(5,001)	30
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	Total	(43,696)	
			49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning:

01/01/2020

Ending:

12/31/2020

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	(1,441)	0	0	0	0	0	0	0	(1,441)	1
2	Food Purchase	(3,266)	0	0	(6,839)	0	0	0	0	0	0	0	(10,105)	2
3	Housekeeping	0	0	4,210	0	0	0	0	0	0	0	0	4,210	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,426)	0	868	0	0	0	0	0	0	0	0	(558)	5
6	Maintenance	5,901	0	23,382	0	0	0	47	13,906	(2,351)	0	0	40,885	6
7	Other (specify):*	0	0	1,949	0	0	0	0	0	0	0	0	1,949	7
8	TOTAL General Services	1,209	0	30,409	(8,280)	0	0	47	13,906	(2,351)	0	0	34,940	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(32)	0	11,425	722	(220)	0	0	0	0	0	0	11,895	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	1,680	0	0	0	0	0	0	0	0	1,680	15
16	TOTAL Health Care and Programs	(32)	0	13,105	722	(220)	0	0	0	0	0	0	13,575	16
	C. General Administration													
17	Administrative	0	0	51,573	0	0	0	0	0	0	0	0	51,573	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	7,321	(196,169)	0	0	0	0	0	0	0	0	(188,848)	19
20	Fees, Subscriptions & Promotions	(118,376)	54	305	0	0	0	0	0	0	0	0	(118,017)	20
21	Clerical & General Office Expenses	0	0	67,824	0	0	0	0	0	0	0	0	67,824	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(1,504)	0	0	0	0	0	0	(1,504)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	257	0	0	0	0	0	0	0	0	257	24
25	Other Admin. Staff Transportation	0	0	2,299	0	0	0	0	0	0	0	0	2,299	25
26	Insurance-Prop.Liab.Malpractice	0	6,722	84	0	0	0	0	0	0	0	0	6,806	26
27	Other (specify):*	(80,509)	0	20,425	0	0	0	0	0	0	0	0	(60,084)	27
28	TOTAL General Administration	(198,885)	14,097	(53,402)	0	(1,504)	0	0	0	0	0	0	(239,694)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(197,708)	14,097	(9,888)	(7,558)	(1,724)	0	47	13,906	(2,351)	0	0	(191,179)	29

STATE OF ILLINOIS

Facility Name & ID Number Alden Courts of Waterford # 0044180 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

Summary B

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(34,875)	268,663	11,118	0	0	0	0	0	0	0	0	244,906	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(31,021)	265,336	2,038	0	0	0	0	0	0	0	0	236,353	32
33	Real Estate Taxes	0	32,417	1,734	0	0	0	0	0	0	0	0	34,151	33
34	Rent-Facility & Grounds	0	(579,831)	0	0	0	0	0	0	0	0	0	(579,831)	34
35	Rent-Equipment & Vehicles	0	0	9,222	0	0	0	0	0	0	0	0	9,222	35
36	Other (specify):*	(4,223)	36,736	0	0	0	0	0	0	0	0	0	32,513	36
37	TOTAL Ownership	(70,119)	23,321	24,112	0	0	0	0	0	0	0	0	(22,686)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(5,091)	(4,081)	2,782	0	0	0	0	0	(6,390)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(5,091)	(4,081)	2,782	0	0	0	0	0	(6,390)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(267,827)	37,418	14,224	(12,649)	(5,805)	2,782	47	13,906	(2,351)	0	0	(220,255)	45

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%	\$ 868	\$ 868	15
16	V	24	Travel & Seminar		Alden Management Services, Inc.		257	257	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		2,299	2,299	17
18	V	26	Insurance		Alden Management Services, Inc.		84	84	18
19	V	20	Dues & Subscriptions		Alden Management Services, Inc.		305	305	19
20	V	30	Depreciation		Alden Management Services, Inc.		11,118	11,118	20
21	V	33	Real Estate Tax		Alden Management Services, Inc.		1,734	1,734	21
22	V	35	Rent-Equip & Vehicle		Alden Management Services, Inc.		9,222	9,222	22
23	V	32	Interest		Alden Management Services, Inc.		2,038	2,038	23
24	V	3	Housekeeping Salary		Alden Management Services, Inc.		4,210	4,210	24
25	V	7	Employee Benefits -Gen'I Servs		Alden Management Services, Inc.		1,949	1,949	25
26	V	10	Nurs & Med Records Salary		Alden Management Services, Inc.		11,425	11,425	26
27	V	15	Employee Benefits -Health Care		Alden Management Services, Inc.		1,680	1,680	27
28	V	17	Administrative Salary		Alden Management Services, Inc.		51,573	51,573	28
29	V	27	Employee Benefits - Admin		Alden Management Services, Inc.		20,425	20,425	29
30	V	19	Professional fees	218,135	Alden Management Services, Inc.		21,966	(196,169)	30
31	V	21	Gen'I & Admin	17,280	Alden Management Services, Inc.		85,104	67,824	31
32	V	6	Repair & Maint.	117,382	Alden Management Services, Inc.		140,764	23,382	32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 352,797			\$ 367,021	\$ * 14,224	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consult.	\$ 4,330	Prism Health Care Services, Inc.	0.00%	\$	\$ (4,330)	15
16	V	1	Dietary Salary		Prism Health Care Services, Inc.		2,435	2,435	16
17	V	2	Tube feeding	12,895	Prism Health Care Services, Inc.		4,672	(8,223)	17
18	V	10	Equip. Rental	360	Prism Health Care Services, Inc.		673	313	18
19	V	39	Ancillary supplies	10,623	Prism Health Care Services, Inc.		3,019	(7,604)	19
20	V	1	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		454	454	20
21	V	2	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		1,384	1,384	21
22	V	10	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		409	409	22
23	V	39	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		2,513	2,513	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			\$ 28,208			\$ 15,559	\$ * (12,649)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 105,553	Forum Extended Care II, Inc.	0.00%	\$ 100,537	\$ (5,016)	15
16	V	39	I.V.	6,957	Forum Extended Care II, Inc.		6,626	(331)	16
17	V	39	Wound Care-Product only	3,505	Forum Extended Care II, Inc.		3,339	(166)	17
18	V	10	House Stock	3,102	Forum Extended Care II, Inc.		2,955	(147)	18
19	V	10	Pharm Consult	1,536	Forum Extended Care II, Inc.		1,463	(73)	19
20	V	22	Employee Vaccinations	1,504	Forum Extended Care II, Inc.			(1,504)	20
21	V	39	Employee Vaccinations		Forum Extended Care II, Inc.		1,432	1,432	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			\$ 122,157			\$ 116,352	\$ * (5,805)	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	\$ 230,875	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 233,657	\$ 2,782	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			\$ 230,875			\$ 233,657	\$ * 2,782	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	\$ 20,184	Alden Bennett Construction Company, Inc.	0.00%	\$ 20,231	\$	47 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			\$ 20,184			\$ 20,231	\$ *	47 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	\$ 15,080	Alden Design Group, Ltd.	0.00%	\$ 28,986	\$ 13,906	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			\$ 15,080			\$ 28,986	\$ * 13,906	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Grounds Maintenance	\$ 76,800	Waterford Management Services, Inc.	0.00%	\$ 74,449	\$ (2,351)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 76,800			\$ 74,449	\$ * (2,351)	39

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

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning: 01/01/2020 Ending: 12/31/2020

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	The Alden Group, Ltd.	100	Heather Health Care Center, Inc.	Harvey	The Forum Professional	Chicago	Rental property	1
2			Alden-Lincoln Park Rehabilitation and Health C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Car	Chicago	Forum Extended Care	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	FECS of Central Illinois	Springfield	Pharmacy	4
5			Alden of Old Town East, Inc.	Bloomington	Alden Management Ser	Chicago	Management	5
6			Alden Terrace of McHenry Rehabilitation and H	McHenry				6
7			Wentworth Rehabilitation and Health Care Cent	Chicago	Alden Garden Courts o	DesPlaines	Assisted Living/Alzh	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Water	Aurora	SNF & Alzheimers F	8
9			Alden - Valley Ridge Rehabilitation and Health C	Bloomington	Alden Gardens of Water	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomington	Prism Health Care Ser	Schaumburg	Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health C	Orland Park	Community Physical T	Addison	Therapy Provider	11
12			Princeton Rehabilitation and Health Care Center	Chicago	Alden Bennett Constr	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomington	Fort Medical Equipme	Fort Atkinson	Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health C	Cicero	Alden Design Group, I	Chicago	Design & Engineeri	14
15			Alden Trails, Inc.	Bloomington				15
16			Alden - Poplar Creek Rehabilitation and Health C	Hoffman Estates	Family Solutions for Se	Addison	Private duty care	16
17			Alden - North Shore Rehabilitation and Health C	Skokie	Family Home Health S	Addison	Home health & hosp	17
18			Alden - Des Plaines Rehabilitation and Health Ca	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston	Waterford Management Services, Inc.			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.	Bloomington				25
26			Alden Village North, Inc.	Chicago	Alden Courts of Shore	Shorewood	SNF	26
27			Alden Estates of Skokie, Inc.	Skokie	Alden Estates-Courts o	Huntley	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

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg A.	Chairman-Board of I	Chairman	100.00	183,153	0.4	1.00	Salary	\$ 1,847	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	99,002	0.4	1.00	Salary	998	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	99,002	0.4	1.00	Salary	998	6-7	3
4	Ina Schlossberg D.	Board Member	Board Member	0.00	112,675	0.4	1.00	Salary	1,136	17-7	4
5	Audra Elisco F.	Medical Records Cler	Medical Records	0.00	62,810	0.4	1.00	Salary	633	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	183,153	0.35	1.00	Salary	1,847	6-7, 17-7	6
7	A. Floyd Schlossberg is the Chairman of the Board of Directors, Alden Management Services, Inc.										7
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg.										9
10	D. Ina Schlossberg is the wife of Floyd Schlossberg.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg.										11
12	F. Randi Schlossberg-Schullo is the daughter of Floyd Schlossberg.										12
13								TOTAL	\$ 7,459		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Alden Courts of Waterford # 0044180 Report Period Beginning: 01/01/2020 Ending: 2/31/2020

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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,209,117	36	\$ 86,976	\$	12,070	\$ 868	1
2	24	Trav & Seminar	Patient Days	1,209,117	36	25,753		12,070	257	2
3	25	Other Admin Travel	Patient Days	1,209,117	36	230,320		12,070	2,299	3
4	26	Insurance	Patient Days	1,209,117	36	8,433		12,070	84	4
5	20	Dues & Subscriptions	Patient Days	1,209,117	36	30,557		12,070	305	5
6	30	Depreciation	No of Providers/usage	36	36	408,834		1	11,118	6
7	33	Real Estate Tax	Patient Days/usage	1,209,117	36	200,354		12,070	1,734	7
8	35	Rent-Equip & Vehicle	Patient Days	1,209,117	36	923,790		12,070	9,222	8
9	32	Interest	Patient Days/usage	1,209,117	36	1,567,343		12,070	2,038	9
10	1	Dietary Salary	Patient Days		36					10
11	3	Housekeeping Salary	Patient Days	1,209,117	36	421,760	421,760	12,070	4,210	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,209,117	36	195,292		12,070	1,949	12
13	10	Nurs & Med Records Salary	Patient Days	1,209,117	36	1,149,694	1,149,694	12,070	11,425	13
14	15	Employee Benefits -Health Care	Patient Days	1,209,117	36	168,303		12,070	1,680	14
15	17	Administrative Salary	Patient Days/usage	1,209,117	36	5,264,790	5,264,790	12,070	51,573	15
16	27	Employee Benefits - Admin	Patient Days	1,209,117	36	2,046,057		12,070	20,425	16
17	19	Professional fees	Patient Days	1,209,117	36	1,372,458	1,094,350	12,070	21,966	17
18	21	Gen'I & Admin	Patient Days	1,209,117	36	8,525,354	7,617,708	12,070	85,104	18
19	6	Repair & Maint.	Patient Days	1,209,117	36	1,379,344	912,301	12,070	140,764	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 24,005,407	\$ 16,460,603		\$ 367,021	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					
	A. Directly Facility Related Long-Term												
1	Cambridge Realty		x	Mortgage		4/29/2011	\$ 6,772,896	\$ 5,923,410	5/1/2051	3.5200	\$ 212,364	1	
2	Int related to f/a > CON limit		x	Mortgage							(29,731)	2	
3	Cambridge Realty		x	Operating loss loan		5/3/2012	1,534,667	1,286,700	1/1/2045	3.7500	49,303	3	
4	Amortization		x	Operating loss loan/Mortgage							3,678	4	
5	Avaya Financial Services		x	Capital lease liability		6/30/2017	80,172	27,142	6/30/2022	7.2090	2,610	5	
	Working Capital												
6	Related party - AMS		x	Working capital							2,038	6	
7	Avaya Financial Services		x	Capital lease liability		9/22/2017	5,301	2,074	06/30/2022	14.0940	383	7	
8	Insurance Interest (GL7053)		x	Medical Malpractice							61	8	
9	TOTAL Facility Related						\$ 8,393,036	\$ 7,239,326			\$ 240,705	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		x	Replacement Reserve interest							(9)	10	
11	Interest Income (GL 4975)		x								(190)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (199)	14	
15	TOTALS (line 9+line14)						\$ 8,393,036	\$ 7,239,326			\$ 240,506	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 32,513 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.)

B. Real Estate Taxes

	Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2019 report.	\$	30,560		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.)	\$	31,017		2
3. Under or (over) accrual (line 2 minus line 1).	\$	457		3
4. Real Estate Tax accrual used for 2020 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	31,960		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	32,417		7
Real Estate Tax History:			Plus: Related party taxes - See Pg RE_Tax page	
			Total Real Estate Tax Expense, Sch V, Line 33	1,734
				34,151
Real Estate Tax Bill for Calendar Year:	2015	93,834	8	
	2016	80,715	9	
	2017	73,550	10	
	2018	74,118	11	
	2019	77,542	12	
The current year accrual is based on an estimated 3% increase of the prior year tax.				
Bill reflects total cost. In this case, the bill is split between two entities (shared bill).				
\$77541.72 x 40% = \$31016.69				

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2019	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

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.

2019 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Courts of Waterford COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0044180

CONTACT PERSON REGARDING THIS REPORT Mark Novotny

TELEPHONE 773-724-6362 FAX #: 872-469-1725

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2019 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 2019.

	(A)	(B)	(C)	(D)
				<u>Tax</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
				<u>Nursing Home</u>
1.	See attached (Supplement)	Related party - Alden Management	\$ 173,696.00	\$ 1,734.00
2.			\$	\$
3.	15-36-202-005	Nursing facility	\$ 77,542.00	\$ 31,017.00
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 251,238.00	\$ 32,751.00

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 copies of the original 2019 tax bills which were listed in Section A to this statement. Be sure to use the 2019 tax bill which is normally paid during 2020.

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.

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	64			2001	\$ 6,232,935	\$ 157,784	40	\$ 141,152	\$ (16,632)	\$ 2,751,005	4
5				2002	2,479						5
6	Adjustment to correct to CON cost				(589,322)						6
7	(Net = \$5,646,092)										7
8											8
	Improvement Type**										
9	storm/sewer-ltd p/s			2003	9,011	360	25	360		6,480	9
10	concrete/curbs/gutters-ltd p/s			2003	887		15			887	10
11	concrete walks-ltd p/s			2003	1,915		15			1,915	11
12	asphalt paving-ltd p/s			2003	1,689		10			1,689	12
13	street lighting-ltd p/s			2003	5,352		15			5,352	13
14	wrought iron fencing-ltd p/s			2003	2,510	100	25	100		1,800	14
15	piers-ltd p/s			2003	2,654		15			2,654	15
16	exterior signs-ltd p/s			2003	861		12			861	16
17	brick pavers-ltd p/s			2003	215		10			215	17
18	waterfalls-ltd p/s			2003	2,223	111	20	111		1,998	18
19	gate house-ltd p/s			2003	1,076		15			1,076	19
20	retaining walls-ltd p/s			2003	789	39	20	39		702	20
21	external roads-ltd p/s			2003	10,781		10			10,781	21
22											22
23	cabinets/plastic laminate			2002	4,267	213	20	213		4,049	23
24	phone system			2002	1,819		10			1,819	24
25	snow gems/safe walkways			2002	1,510		10			1,510	25
26	plumbing/valve work			2002	2,814		15			2,814	26
27	renovation of atrium area			2002	26,717		10			26,717	27
28	install gas piping			2002	6,276	314	20	314		5,730	28
29	murals on walls			2002	2,500		5			2,500	29
30	thermostat			2002	4,198		3			4,198	30
31	plumbing/valve work			2002	2,425		5			2,425	31
32	rotor repair-bus			2002	662		3			662	32
33											33
34	related party-Ams/ Waterford p/s			2001	649,206					649,206	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	ABC-cap existing patios	2003	\$ 12,988	\$	15	\$	\$	\$ 12,988	37
38	ABC - Atrium renovation (change order)	2004	25,000		10			25,000	38
39	Great Lakes - Inner entrance/exit work	2004	1,229		10			1,229	39
40	GT Mechanical-Fire/smoke damper	2005	2,594		10			2,594	40
41	Wtrfd Inv-Montgomery Rd expansion	2006	10,791		10			10,791	41
42	ABC-Replacement carpets for patient rooms	2006	4,449		5			4,449	42
43	ABC-Emergency outlets vent	2007	2,282	114	20	114		1,596	43
44	ABC [Cobra Concrete&Strip It]-Replace walk/curb w/concrete mes	2007	906	60	15	60		810	44
45	GT Mechanical-HVAC parts (bearing assemblies/couple/motor)	2008	2,765		10			2,765	45
46	GT Mechanical - Replace bearing assemblies	2009	3,387		5			3,387	46
47	Top Notch - Compressor for freezer	2010	1,317		5			1,317	47
48	HVAC repairs - fixed programs in DX9100	2012	1,667	167	10	167		1,447	48
49	Fish tank modification and repair - Clifford Hartgrove	2012	1,045		5			1,045	49
50	Elevator Panels - Key Products Interior	2012	1,069	107	10	107		909	50
51	Slab caulking for patio - ABC	2012	3,527	353	10	353		2,912	51
52	Physical/Occupational room remodel - ABC	2013	131,543	6,577	20	6,577		50,972	52
53	Railings at entrance (Rockford Ornamental Iron)	2013	3,813	191	20	191		1,464	53
54	Permit - therapy room remodel (City of Aurora)	2013	2,209	110	20	110		816	54
55	Fire damper replacement/repair labor (GT Mechanical)	2013	4,567	457	10	457		3,579	55
56	Washer inverter (Equipment International)	2013	1,925		5			1,925	56
57	Brackets for HVAC duct support - ABC	2013	2,165	108	20	108		774	57
58	Resurface activity patio - Superior Installations	2013	10,936	1,367	8	1,367		9,683	58
59	Generator cooling system, replaced radiator, thermostat, gasket & f	2014	2,103	210	10	210		1,278	59
60	Landscaping, replace infested ash trees - ABC	2014	21,061	1,404	15	1,404		9,009	60
61	Landscaping, replace infested ash trees - ABC	2014	1,595	106	15	106		663	61
62	Light pole repair - ABC	2014	2,120	212	10	212		1,396	62
63	Paving, parking lot, sealcoat/restripe - ABC	2014	13,386	1,673	8	1,673		10,735	63
64	Paving, parking lot, sealcoat/restripe - ABC	2014	5,734	717	8	717		4,481	64
65	Fireproofing, elevator beam - ABC	2014	1,055	105	10	105		656	65
66	HVAC, carpet,wallpaper, sprinkler, etc. - ABC	2015	3,366	337	10	337		1,994	66
67	Muffler MEI for elevator - Schindler Elevator	2015	979	113	5	113		979	67
68	Chiller expansion valve & board - GT Mechanical	2016	6,314	1,263	5	1,263		5,999	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 6,678,336	\$ 174,672		\$ 158,040	\$ (16,632)	\$ 3,668,687	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 6,678,336	\$ 174,672		\$ 158,040	\$ (16,632)	\$ 3,668,687	1
2	Building Wing A Remodel - Converting 22 sheltered care	2017	530,023	21,634	24	21,634		84,733	2
3	beds to 20 snf beds, including new:exam room, soiled utility,								3
4	clean utility, clean linen storage, med room, tub & shower								4
5	rooms, common area flooring, wallcovering and pantry								5
6	cabinetry with necessary electrical, plumbing & hvac								6
7	Fire Wall - Integrity Contractors - Built from top of existing	2017	4,980	332	15	332		1,273	7
8	wall to underside of roof deck								8
9	Smoke dampers (8) - ABC/GT Mechanical	2017	11,786	1,179	10	1,179		4,617	9
10	Wing A Remodel-CON Services-Arnstein&Lehr-A Wing	2018	5,990	222	27	222		664	10
11	Water main line-mitigation-GarMcKenz	2018	8,143	814	10	814		1,832	11
12	Water main Line-Triton Plumbing	2018	12,412	1,241	10	1,241		2,689	12
13	Carpet Prep (Activity Rooms) - Floor & Wall Carpet	2018	4,235	847	5	847		2,329	13
14									14
15	Carpentry, drywall, painting, insulation, flooring, tile,	2020	457,248	5,443	21	5,443		5,443	15
16	electrical work, plumbing, HVAC- Building Wing C								16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,713,153	\$ 206,384		\$ 189,752	\$ (16,632)	\$ 3,772,267	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,713,153	\$ 206,384		\$ 189,752	\$ (16,632)	\$ 3,772,267	1
2									2
3	Adj for ABC related party profit	2012	218	10		10		85	3
4	Adj for ABC related party profit	2013	1,800	67		67		536	4
5	Adj for ABC related party profit	2014	(85)	(3)		(3)		(21)	5
6	Adj for ABC related party profit	2015	(6)	(1)		(1)		(5)	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,715,079	\$ 206,457		\$ 189,825	\$ (16,632)	\$ 3,772,862	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	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,715,079	\$ 206,457		\$ 189,825	\$ (16,632)	\$ 3,772,862	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		10			838	17
18	Forum Prof Ctr: Building Renovations	2010	1,427		5			1,427	18
19	Forum Prof Ctr: Building Renovations	2011	4,480	357	10	357		3,966	19
20	Forum Prof Ctr: Building Renovations	2012	272	2	15	2		262	20
21	Forum Prof Ctr: Building Renovations	2013	408	24	7	24		408	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	415	42	10	42		260	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	338	4	10	4		298	23
24	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	952	106	13	106		388	24
25	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,duc	2018	20,628	1,423	15	1,423		3,563	25
26	Forum Prof Ctr: floors, walls,plumbing,hvac,carpentry	2019	1,239	127	10	127		212	26
27	Forum Prof Ctr: PktLot,door frames,windows	2020	541	32	3-10	32		32	27
28	Alden Mgt Servs: Remodel suites	1993	6,577		7			6,577	28
29	Alden Mgt Servs: Remodel suites	2002	274		13			274	29
30	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	30
31	Alden Mgt Servs: MotorControl Board	2014	81		15			81	31
32	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	2,579	15	2,579		6,417	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,862,072	\$ 211,153		\$ 194,521	\$ (16,632)	\$ 3,868,633	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	\$706,562	\$74,294	\$74,294	\$	various	\$360,332	71
72	Current Year Purchases	147,061	5,797	5,797		various	5,797	72
73	Fully Depreciated Assets	721,796	2,644	2,644		various	721,798	73
74								74
75	TOTALS	\$1,575,419	\$82,735	\$82,735	\$		\$1,087,927	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	related party-AMS	various	1998-2004	3,802				3	3,802	77
78										78
79										79
80	TOTALS			\$3,802	\$	\$	\$		\$3,802	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$9,883,115	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$293,888	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$277,256	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(16,632)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$4,960,362	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Leasehold Improvemnet - ADG 2019	\$104,027	\$5,334	\$8,001	86
87					87
88					88
89					89
90					90
91	TOTALS	\$104,027	\$5,334	\$8,001	91

G. Construction-in-Progress

	Description	Cost	
92	Remodel wings B & C	\$562,195	92
93			93
94			94
95		\$562,195	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: **Related party - cost is eliminated**

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

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

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

9. Option to Buy: ☐ YES ☒ NO Terms: *

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

15. Is Movable equipment rental included in building rental?

16. Rental Amount for movable equipment:	\$ 14,111	Description:	copy machine \$9310 GL 6861 and equipment lease \$4801 GL 6859
---	------------------	---------------------	---

☐ YES ☒ NO

(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	Related party-PG 6A	various	\$ 357.50	\$ 4,290	17
18					18
19	Auto lease-GL 689000		0.00		19
20					20
21	TOTAL		\$ 357.50	\$ 4,290	21

10. Effective dates of current rental agreement:

Beginning 05/01/2001

Ending **12/31/2021**

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

Fiscal Year Ending	Annual Rent
--------------------	-------------

12.	<u>12/31/2021</u>	\$ <u>varies</u>
13.	<u> </u>	\$ <u> </u>
14.	<u> </u>	\$ <u> </u>

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

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

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

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

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		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)	\$			

- (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.

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	

- (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.

Facility Name & ID Number Alden Courts of Waterford

0044180 Report Period Beginning:

01/01/2020 Ending: 12/31/2020

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

		1	2	3	4	5	6	7	8	
	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	\$		\$ 86,252	\$		\$ 86,252	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			63,212			63,212	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			88,301			88,301	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See PG16A	# of prescrpts				101,969		101,969	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See PG16A	39-1, 39-3, if any				2,782	24,893		27,675	13
14	TOTAL			\$		\$ 240,547	\$ 126,862		\$ 367,409	14

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

XIV. Special Services (Direct Cost)

Page 16

Col 5: PT,OT, & ST

Col 6: Supplies

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	86,252.00	
2.	ST	39-3	To Col 5	63,212.00	
3.					
4.	PT	39-3	To Col 5	88,301.00	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			105,553.00	
	Manual Input from Related Party- Forum Drugs & Vaccinations			(3,584.00)	From Page 6C. Ln 39, Col 8 Drug Items
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	101,969.00	
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: Transport. Specialist (6001-100-019)	See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT		To Col 5	2,782.00	From Page 6D, Col 8 (Except DD homes)
	Other			30,481.00	
	Manual Input: Related Party - Prism			(5,091.00)	From Page 6B/Ln 39 items, Col 8
	Manual Input: Related Party FECII - I.V.			(331.00)	From Page 6C/Ln 39 items for IV, Col 8
	Manual Input: Related Party FECII - Wound Care-Products Only			(166.00)	From Page 6C/Ln 39 items for Wound Care Products, Col 8
	Oxygen, from reclass worksheet (Pg 4A)			-	
13.	Col 6: Supplies Total		To Col 6	24,893.00	
13.	Total Line 13, Column 8			27,675.00	
14.	Total			367,409.00	

STATE OF ILLINOIS

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Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning: 01/01/2020

Ending: 12/31/2020

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 76,741	\$ 161,918	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (27,000))	537,248	537,248	3
4	Supply Inventory (priced at)	55,466	55,466	4
5	Short-Term Investments		62,006	5
6	Prepaid Insurance		23,093	6
7	Other Prepaid Expenses	3,499	3,499	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd party	7,073	7,073	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 680,027	\$ 850,303	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		441,822	13
14	Buildings, at Historical Cost		6,211,435	14
15	Leasehold Improvements, at Historical Cost	241,581	2,083,388	15
16	Equipment, at Historical Cost	374,479	1,739,692	16
17	Accumulated Depreciation (book methods)	(320,411)	(5,170,801)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		38,277	21
22	Other Long-Term Assets (spe Refi fees, net		60,148	22
23	Other(specify): CIP		562,195	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 295,649	\$ 5,966,156	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 975,676	\$ 6,816,459	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 145,019	\$ 240,045	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	241,683	241,683	28
29	Short-Term Notes Payable	19,102	164,878	29
30	Accrued Salaries Payable	67,844	67,844	30
31	Accrued Taxes Payable (excluding real estate taxes)	5,263	5,263	31
32	Accrued Real Estate Taxes(Sch.IX-B)		31,960	32
33	Accrued Interest Payable	5,587	27,199	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp/Ins/IDPA/Sales Tax/Prov Rel./cr	761,117	773,922	36
37	Due to Affiliates	144,684	217,282	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,390,299	\$ 1,770,076	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	10,115	1,275,938	39
40	Mortgage Payable		5,871,340	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Affiliates	11,524,228	9,266,498	43
44	Mcr Adv Fund & Fica-Deferred	29,507	29,507	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 11,563,850	\$ 16,443,283	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 12,954,149	\$ 18,213,359	46
47	TOTAL EQUITY (page 18, line 24)	\$ (11,978,473)	\$ (11,396,900)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 975,676	\$ 6,816,459	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (10,812,024)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (10,812,024)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,166,449)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,166,449)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (11,978,473)	24 *

* This must agree with page 17, line 47.

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Alden Courts of Waterford# 0044180Report Period Beginning: 01/01/2020Ending: 12/31/2020**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 3,617,212	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,617,212	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	34,594	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 34,594	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	190	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 190	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See pg 19A</u>	(1,728)	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ (1,728)	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,650,268	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	820,295	31
32	Health Care	1,703,996	32
33	General Administration	1,245,790	33
	B. Capital Expense		
34	Ownership	625,644	34
	C. Ancillary Expense		
35	Special Cost Centers	373,799	35
36	Provider Participation Fee	47,193	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 4,816,717	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,166,449)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,166,449)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 809,911	44
45	Private Pay - Net Inpatient Revenue	1,458,125	45
46	Medicare - Net Inpatient Revenue	1,081,303	46
47	Other-(specify) <u>Hospice</u>	267,873	47
48	Other-(specify) <u>Insur,Vets,Charity/Sales Allows</u>		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 3,617,212	49

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

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

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

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

Facility Name & ID Number Alden Courts of Waterford # 0044180 Report Period Beginning: 01/01/2020 Ending: 12/31/2020

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (describe) (is offset against Sch.# V)	\$ 30
Record Copies-Backed out with Ln ref 21-Pg 5A	
Jury Duty-Backed out with Ln ref 22-Pg 5A	
Donation-Backed out with Ln ref 21-Pg 5A	
Settlements-Backed out with Ln ref 21-Pg 5A	
Write Off Old Accounts Payables	
Vendor Discount	2
United Healthcare-(Rebate/Incentive)	
Gain on Sale of Assets (related to prior yr, not offset on Sch.# V)	(1,760)
Line 28 Total:	<u>(1,728)</u>

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	2,026	2,170	\$ 94,149	\$ 43.39	1
2	Assistant Director of Nursing					2
3	Registered Nurses	11,823	13,447	437,262	32.52	3
4	Licensed Practical Nurses	6,737	7,196	194,540	27.03	4
5	CNAs & Orderlies	31,388	34,425	559,453	16.25	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	7,236	7,929	109,314	13.79	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	612	671	13,690	20.40	13
14	Head Cook	1,629	1,938	47,091	24.30	14
15	Cook Helpers/Assistants	8,905	9,890	150,004	15.17	15
16	Dishwashers					16
17	Maintenance Workers	768	915	27,012	29.52	17
18	Housekeepers	5,068	6,064	88,121	14.53	18
19	Laundry	1,300	1,435	23,787	16.58	19
20	Administrator	1,872	2,080	93,869	45.13	20
21	Assistant Administrator					21
22	Other Administrative	595	657	23,995	36.52	22
23	Office Manager					23
24	Clerical	3,775	4,145	58,724	14.17	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Ca Resident Attendant	3,110	3,290	60,782	18.47	32
33	Other(specify) Memory Care Dire	4,881	5,205	116,289	22.34	33
34	TOTAL (lines 1 - 33)	91,725	101,457	\$ 2,098,082 *	\$ 20.68	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	\$361/mo	\$ 4,330	1-3	35
36	Medical Director	\$500/mo	6,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	\$128/mo	1,536	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	\$343/mo	4,110	11-3	44
45	Social Service Consultant	\$163/mo	1,960	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 17,936		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$387/visit	\$ 3,897	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Certified Nurse Assistants/Aides			10-3	52
53	TOTAL (lines 50 - 52)		\$ 3,897		53

****See instructions.**

Alden Courts of Waterford
Legal Fee Support
2020

PG 21A

Legal Fees Reported on Pg 21, Section C:

\$25,200.00

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

Non-allowable legal fees, if any, deducted on

- AMS Allocated Legal Fees: GL 680600-100-003

(25,200.00)

+ Add Back voided invoice of prior year, if any

Allowable Legal Fees

\$-

In Detail:

680600-100-000

Vendor Name	Invoice Date	Amount
-------------	--------------	--------

TOTAL ALLOWABLE LEGAL FEES

-

696600-100-000

Vendor Name	Invoice Date	Amount
-------------	--------------	--------

TOTAL Collection-NOT ALLOWABLE LEGAL FEES

-

680600-100-003

Vendor Name	Invoice Date	Amount
-------------	--------------	--------

AMS Corp Legal Cost Allocation

01/01/2020-12/31/2020

25,200.00

TOTAL Allocated Legal Fees

25,200.00

Total Legal Cost

25,200.00

Facility Name & ID Number Alden Courts of Waterford

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? CNA=yes; others no
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? yes If YES, have these costs been properly adjusted out of the cost report? yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? yes
What was the average life used for new equipment added during this period? 7.5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 8,967 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 47,193
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? no For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 19,015 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. \$ no
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? no
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? no
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? yes
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? no
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. yes
Attach invoices and a summary of services for all architect and appraisal fees.