

		FOR BHF USE				

LL1

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.

I. IDPH License ID Number: 0044891

Facility Name: ALDEN DEBES REHAB & HCC

Address: 550 S. Mulford Rockford 61108
 Number City Zip Code

County: Winnebago

Telephone Number: (815)-484-1002 **Fax #** (815)-484-1024

HFS ID Number: _____

Date of Initial License for Current Owners: 08/1/2000

Type of Ownership:

<input type="checkbox"/>	VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/>	PROPRIETARY	<input type="checkbox"/>	GOVERNMENTAL
<input type="checkbox"/>	Charitable Corp.	<input type="checkbox"/>	Individual	<input type="checkbox"/>	State
<input type="checkbox"/>	Trust	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	County
<input type="checkbox"/>	IRS Exemption Code _____	<input checked="" type="checkbox"/>	Corporation	<input type="checkbox"/>	Other _____
		<input type="checkbox"/>	"Sub-S" Corp.		_____
		<input type="checkbox"/>	Limited Liability Co.		_____
		<input type="checkbox"/>	Trust		_____
		<input type="checkbox"/>	Other		_____

In the event there are further questions about this report, please contact:
Name: Steven M. Kroll **Telephone Number:** 773-286-3883
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 1/1/2018 to 12/31/2018 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) _____
Paid Preparer	(Type or Print Name) <u>Randi Schullo</u>
	(Title) <u>President, Alden Management Services, Inc.</u>
Paid Preparer	(Signed) _____
	(Date) _____
	(Print Name and Title) _____
	(Firm Name & Address) _____
	(Telephone) <u>() </u> Fax # ()

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 DEBES REHAB & HCC

0044891 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	268	Skilled (SNF)	268	97,820	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	268	TOTALS	268	97,820	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	391	2,473	4,678	7,542	8
9	SNF/PED					9
10	ICF	46,959	4,033	4,722	55,714	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	47,350	6,506	9,400	63,256	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 64.67%

D. How many bed reserve days during this year were paid by the Department?
2 (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 08/01/2000

J. Was the facility purchased or leased after January 1, 1978?
YES Date 08/01/2000 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 268 and days of care provided 4,660

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 DEBES REHAB & HCC # 0044891 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
	A. General Services										
1	Dietary	469,092	28,909	24,588	522,589	1,471	524,060	191	524,251		1
2	Food Purchase		429,469		429,469	(34,523)	394,946	(20,826)	374,120		2
3	Housekeeping	413,498	46,189		459,687	1,293	460,980	8,923	469,903		3
4	Laundry	89,029	29,309		118,338	473	118,811		118,811		4
5	Heat and Other Utilities			250,230	250,230		250,230	1,168	251,398		5
6	Maintenance	65,401		226,039	291,440		291,440	44,350	335,790		6
7	Other (specify):* related party							8,208	8,208		7
8	TOTAL General Services	1,037,020	533,876	500,857	2,071,753	(31,286)	2,040,467	42,014	2,082,481		8
	B. Health Care and Programs										
9	Medical Director			30,000	30,000		30,000		30,000		9
10	Nursing and Medical Records	4,070,992	207,967	12,278	4,291,237	(12,379)	4,278,858	63,518	4,342,376		10
10a	Therapy	103,287	3,694	66,967	173,948		173,948		173,948		10a
11	Activities	437,855	16,716	1,130	455,701	236	455,937		455,937		11
12	Social Services	85,298			85,298		85,298		85,298		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							8,417	8,417		15
16	TOTAL Health Care and Programs	4,697,432	228,377	110,375	5,036,184	(12,143)	5,024,041	71,935	5,095,976		16
	C. General Administration										
17	Administrative	168,299			168,299		168,299	253,274	421,573		17
18	Directors Fees										18
19	Professional Services			1,084,148	1,084,148	(463)	1,083,685	(1,000,604)	83,081		19
20	Dues, Fees, Subscriptions & Promotions			157,356	157,356	463	157,819	(114,183)	43,636		20
21	Clerical & General Office Expenses	216,726	25,980	274,153	516,859	473	517,332	331,303	848,635		21
22	Employee Benefits & Payroll Taxes			982,418	982,418	15,817	998,235	(4,833)	993,402		22
23	Inservice Training & Education										23
24	Travel and Seminar			188	188		188	1,884	2,072		24
25	Other Admin. Staff Transportation			3,462	3,462		3,462	17,799	21,261		25
26	Insurance-Prop.Liab.Malpractice			698,610	698,610		698,610	8,840	707,450		26
27	Other (specify):* related party			303,613	303,613		303,613	(215,862)	87,751		27
28	TOTAL General Administration	385,025	25,980	3,503,948	3,914,953	16,290	3,931,243	(722,382)	3,208,861		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,119,477	788,233	4,115,180	11,022,890	(27,139)	10,995,751	(608,433)	10,387,318		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			48,757	48,757		48,757	374,382	423,139		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			116,289	116,289		116,289	394,891	511,180		32
33	Real Estate Taxes							229,647	229,647		33
34	Rent-Facility & Grounds			1,037,892	1,037,892		1,037,892	(1,037,892)			34
35	Rent-Equipment & Vehicles			13,605	13,605		13,605	44,174	57,779		35
36	Other (specify):* MIP							54,236	54,236		36
37	TOTAL Ownership			1,216,543	1,216,543		1,216,543	59,438	1,275,981		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		708,089	935,356	1,643,445	27,139	1,670,584	(104,769)	1,565,815		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			505,382	505,382		505,382		505,382		42
43	Other (specify):*										43
44	TOTAL Special Cost Centers		708,089	1,440,738	2,148,827	27,139	2,175,966	(104,769)	2,071,197		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,119,477	1,496,322	6,772,461	14,388,260		14,388,260	(653,764)	13,734,496		45

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

0044891
 Period Beginning: 1/1/2018
 Period Ending: 12/31/2018

IDPH License No. 36-4367437

Reclassifications - Pages 3 & 4

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(34,523)	Employee Meals
	22	34,523	Employee Meals
22		(18,706)	Uniform Reclass
	1	1,471	Uniform Reclass
	3	1,293	Uniform Reclass
	4	473	Uniform Reclass
	6	-	Uniform Reclass
	10	14,760	Uniform Reclass
	11	236	Uniform Reclass
	21	473	Uniform Reclass
10		(27,139)	Oxygen Cost Reclass
	39	27,139	Oxygen Cost Reclass
19		(463)	Re-class NIC Sponsorship & back out on PG-5
	20	463	Re-class NIC Sponsorship & back out on PG-5

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	(19,463)	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	(13,328)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,782)	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	(14,215)	21		17
18	Fines and Penalties	(240)	32		18
19	Entertainment	(1,312)	20		19
20	Contributions	(5,521)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(15,326)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(303,613)	27		24
25	Fund Raising, Advertising and Promotional	(21,290)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(185)	20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (398,275)		\$	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)	(106,215)	Pg 6s	34
35	Other- Attach Schedule	(149,274)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (255,489)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (653,764)		37

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

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

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

ALDEN DEBES REHAB & HCC

ID# 0044891

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 Pg 12 items under \$2,500 -	\$ (4,957)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(19,370)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	3,875	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	21,712	6	4
5				5
6	Adj ABC Deprec Exp from Pg 12 series -	105	30	6
7	Intercompany Interest Not Allowed	(80,572)	32	7
8	Late Fees on utilities	(3,216)	5	8
9	Nursing Income	(19)	21	9
10	Misc Income - Settlement	(57)	21	10
11	Misc Income - Jury Duty	(50)	22	11
12	Misc Income - Record Copies	(1,170)	21	12
13	Vendor Discount	(3,299)	10	13
14	Rockford Chamber back out	(2,073)	20	14
15				15
16	Related Party Int on Alma LLC with Rock Inv	(18,800)	32	16
17	To correct YTD depreciation expense to detail	1,590	30	17
18	Eliminate Depreciation on Building Goodwill	(42,973)	30	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	Total	(149,274)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number ALDEN DEBES REHAB & HCC

0044891

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	3,352	(3,161)	0	0	0	0	0	0	0	191	1
2	Food Purchase	(3,782)	0	0	(17,044)	0	0	0	0	0	0	0	(20,826)	2
3	Housekeeping	0	0	8,923	0	0	0	0	0	0	0	0	8,923	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,216)	0	4,384	0	0	0	0	0	0	0	0	1,168	5
6	Maintenance	6,124	12,534	25,925	0	0	0	133	(366)	0	0	0	44,350	6
7	Other (specify):*	0	0	8,208	0	0	0	0	0	0	0	0	8,208	7
8	TOTAL General Services	(874)	12,534	50,792	(20,205)	0	0	133	(366)	0	0	0	42,014	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	(3,299)	0	59,151	9,941	(2,275)	0	0	0	0	0	0	63,518	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	8,417	0	0	0	0	0	0	0	0	8,417	15
16	TOTAL Health Care and Programs	(3,299)	0	67,568	9,941	(2,275)	0	0	0	0	0	0	71,935	16
	C. General Administration													
17	Administrative	0	0	253,274	0	0	0	0	0	0	0	0	253,274	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(15,326)	7,300	(992,578)	0	0	0	0	0	0	0	0	(1,000,604)	19
20	Fees, Subscriptions & Promotions	(30,381)	128	(83,930)	0	0	0	0	0	0	0	0	(114,183)	20
21	Clerical & General Office Expenses	(15,461)	0	346,764	0	0	0	0	0	0	0	0	331,303	21
22	Employee Benefits & Payroll Taxes	(50)	0	0	0	(4,783)	0	0	0	0	0	0	(4,833)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,884	0	0	0	0	0	0	0	0	1,884	24
25	Other Admin. Staff Transportation	0	0	17,799	0	0	0	0	0	0	0	0	17,799	25
26	Insurance-Prop.Liab.Malpractice	0	8,468	372	0	0	0	0	0	0	0	0	8,840	26
27	Other (specify):*	(303,613)	0	87,751	0	0	0	0	0	0	0	0	(215,862)	27
28	TOTAL General Administration	(364,831)	15,896	(368,664)	0	(4,783)	0	0	0	0	0	0	(722,382)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(369,004)	28,430	(250,304)	(10,264)	(7,058)	0	133	(366)	0	0	0	(608,433)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number ALDEN DEBES REHAB & HCC# 0044891

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 TOTALS (to Sch V, col.7)	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I		
30	Depreciation	(65,605)	433,902	6,085	0	0	0	0	0	0	0	0	374,382	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(112,940)	414,025	93,806	0	0	0	0	0	0	0	0	394,891	32
33	Real Estate Taxes	0	220,141	9,506	0	0	0	0	0	0	0	0	229,647	33
34	Rent-Facility & Grounds	0	(1,037,892)	0	0	0	0	0	0	0	0	0	(1,037,892)	34
35	Rent-Equipment & Vehicles	0	0	44,174	0	0	0	0	0	0	0	0	44,174	35
36	Other (specify):*	0	54,236	0	0	0	0	0	0	0	0	0	54,236	36
37	TOTAL Ownership	(178,545)	84,412	153,571	0	0	0	0	0	0	0	0	59,438	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	(87,268)	(36,988)	19,487	0	0	0	0	0	(104,769)	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	(87,268)	(36,988)	19,487	0	0	0	0	0	(104,769)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(547,549)	112,842	(96,733)	(97,532)	(44,046)	19,487	133	(366)	0	0	0	(653,764)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Realty Services, Inc.	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:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	34	Rent Income	\$ 1,037,892	Alden Alma Nelson Manor, LLC		\$	\$ (1,037,892)	1
2	V	32	Investment Income - RR	121	Alden Alma Nelson Manor, LLC			(121)	2
3	V	30	Gain On Sales of Assets	12,723	Alden Alma Nelson Manor, LLC			(12,723)	3
4	V	19	Accounting Fee		Alden Alma Nelson Manor, LLC		7,300	7,300	4
5	V	33	Real Estate Tax		Alden Alma Nelson Manor, LLC		220,141	220,141	5
6	V	26	General Insurance Expenses		Alden Alma Nelson Manor, LLC		8,468	8,468	6
7	V	36	Mortgage Insurance Premium		Alden Alma Nelson Manor, LLC		54,236	54,236	7
8	V	32	Interest Other		Alden Alma Nelson Manor, LLC		18,800	18,800	8
9	V	32	Interest On Mortg. Note		Alden Alma Nelson Manor, LLC		393,783	393,783	9
10	V	6	Repairs & Maintenance		Alden Alma Nelson Manor, LLC		12,534	12,534	10
11	V	30	Depreciation		Alden Alma Nelson Manor, LLC		446,625	446,625	11
12	V	32	Amortization		Alden Alma Nelson Manor, LLC		1,563	1,563	12
13	V	20	Annual Rpt Fee		Alden Alma Nelson Manor, LLC		128	128	13
14	Total		\$ 1,050,736				\$ 1,163,578	\$ * 112,842	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%	\$ 4,384	\$ 4,384 15
16	V	24 Trav & Seminar		Alden Management Services, Inc.		1,884	1,884 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		17,799	17,799 17
18	V	26 Insurance		Alden Management Services, Inc.		372	372 18
19	V	20 Dues & Subscriptions	86,184	Alden Management Services, Inc.		2,254	(83,930) 19
20	V	30 Depreciation		Alden Management Services, Inc.		6,085	6,085 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		9,506	9,506 21
22	V	35 Rent -Equip & Vehicles		Alden Management Services, Inc.		44,174	44,174 22
23	V	32 Interest		Alden Management Services, Inc.		93,806	93,806 23
24	V	1 Dietary		Alden Management Services, Inc.		3,352	3,352 24
25	V	3 Housekeeping		Alden Management Services, Inc.		8,923	8,923 25
26	V	7 Employee Benefits -Gen'L Servs		Alden Management Services, Inc.		8,208	8,208 26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		59,151	59,151 27
28	V	15 Employee Benefits -Health Care		Alden Management Services, Inc.		8,417	8,417 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		253,274	253,274 29
30	V	27 Employee Benefits - Admin		Alden Management Services, Inc.		87,751	87,751 30
31	V	19 Professional Fees	1,036,883	Alden Management Services, Inc.		44,305	(992,578) 31
32	V	21 Gen'l & Admin	58,704	Alden Management Services, Inc.		405,468	346,764 32
33	V	6 Repair & Maint.	8,036	Alden Management Services, Inc.		33,961	25,925 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,189,807			\$ 1,093,074	\$ * (96,733) 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 <u>Diet. Consultant</u>	\$ 24,168	<u>Prism Health Care Services, Inc.</u>	0.00%	\$	\$ (24,168) 15
16	V	1 <u>Dietarty Salary</u>		<u>Prism Health Care Services, Inc.</u>		14,326	14,326 16
17	V	2 <u>Tube Feeding</u>	52,240	<u>Prism Health Care Services, Inc.</u>		14,524	(37,716) 17
18	V	10 <u>Equip. Rental</u>	6,660	<u>Prism Health Care Services, Inc.</u>		10,997	4,337 18
19	V	39 <u>Ancillary Supplies</u>	181,673	<u>Prism Health Care Services, Inc.</u>		54,014	(127,659) 19
20	V	1 <u>Gen'l & Admin & Employee Benefit Costs</u>		<u>Prism Health Care Services, Inc.</u>		6,681	6,681 20
21	V	2 <u>Gen'l & Admin & Employee Benefit Costs</u>		<u>Prism Health Care Services, Inc.</u>		20,672	20,672 21
22	V	10 <u>Gen'l & Admin & Employee Benefit Costs</u>		<u>Prism Health Care Services, Inc.</u>		5,604	5,604 22
23	V	39 <u>Gen'l & Admin & Employee Benefit Costs</u>		<u>Prism Health Care Services, Inc.</u>		40,391	40,391 23
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		\$ 264,741			\$ 167,209	\$ * (97,532) 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 <u>Drugs</u>	\$ 477,146	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 439,242	\$ (37,904)
16	V	39 <u>IV</u>	30,608	<u>Forum Extended Care Services II, Inc.</u>		28,177	(2,431)
17	V	39 <u>Wound Care</u>	13,290	<u>Forum Extended Care Services II, Inc.</u>		12,234	(1,056)
18	V	10 <u>House Stock</u>	22,210	<u>Forum Extended Care Services II, Inc.</u>		20,446	(1,764)
19	V	10 <u>Pharmacy Consultant</u>	6,432	<u>Forum Extended Care Services II, Inc.</u>		5,921	(511)
20	V	22 <u>Employee Vaccin.</u>	4,783	<u>Forum Extended Care Services II, Inc.</u>			(4,783)
21	V	39 <u>Employee Vaccin.</u>		<u>Forum Extended Care Services II, Inc.</u>		4,403	4,403
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		\$ 554,469			\$ 510,423	\$ * (44,046)

* 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	\$ 984,544	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,004,031	\$ 19,487	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		\$ 984,544			\$ 1,004,031	\$ * 19,487	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	\$ 43,824	Alden Bennett Construction Company, Inc.	0.00%	\$ 43,957	\$	133	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		\$ 43,824			\$ 43,957	\$ *	133	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	\$ 556	Alden Design Group, Ltd.	0.00%	\$ 190	\$ (366)
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		\$ 556			\$ 190	\$ * (366)

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

Facility Name & ID Number

ALDEN DEBES REHAB & HCC

0044891

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 DEBES REHAB & HCC # 0044891 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 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg A.	Chairman-Board of D	Chairman	100.00	176,300	1.88	4.70	Salary	\$ 8,700	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	95,297	1.88	4.70	Salary	4,703	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	95,297	1.88	4.70	Salary	4,703	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	111,340	1.88	4.70	Salary	5,495	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	60,164	1.88	4.70	Salary	2,969	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	176,300	1.41	4.70	Salary	8,700	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. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										9
10	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										11
12	F. Randi Schlossberg-Schullo is the daughter of Floyd Schlossberg. Randi is President of Alden Management Services, Inc.										12
13								TOTAL	\$ 35,270		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 DEBES REHAB & HCC

0044891

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

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

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

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	\$ 63,256	\$ 4,384	1	
2	24	Trav & Seminar	Patient Days	1,345,058	36	40,070	63,256	1,884	2	
3	25	Other Admin Travel	Patient Days	1,345,058	36	378,471	63,256	17,799	3	
4	26	Insurance	Patient Days	1,345,058	36	7,901	63,256	372	4	
5	20	Dues & Subscriptions	Patient Days	1,345,058	36	47,918	63,256	2,254	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	63,256	9,506	7	
8	35	Rent-Equip & Vehicle	Patient Days	1,345,058	36	939,296	63,256	44,174	8	
9	32	Interest	Patient Days/usage	1,345,058	36	2,386,801	63,256	93,806	9	
10	1	Dietary Salary	Patient Days	1,345,058	36	71,277	71,277	63,256	3,352	10
11	3	Housekeeping Salary	Patient Days	1,345,058	36	189,741	189,741	63,256	8,923	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,345,058	36	174,531	63,256	8,208	12	
13	10	Nurs & Med Records Salary	Patient Days	1,345,058	36	1,365,622	1,365,622	63,256	59,151	13
14	15	Employee Benefits -Health Care	Patient Days	1,345,058	36	178,975	63,256	8,417	14	
15	17	Administrative Salary	Patient Days/usage	1,345,058	36	5,672,224	63,256	253,274	15	
16	27	Employee Benefits - Admin	Patient Days	1,345,058	36	1,865,905	1,865,905	63,256	87,751	16
17	19	Professional fees	Patient Days	1,345,058	36	1,189,339	934,398	63,256	44,305	17
18	21	Gen'I & Admin	Patient Days	1,345,058	36	8,621,748	7,630,656	63,256	405,467	18
19	6	Repair & Maint.	Patient Days	1,345,058	36	1,609,999	1,070,693	63,256	33,962	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 25,299,290	\$ 13,128,292	\$ 1,093,074	25	

Facility Name & ID Number

ALDEN DEBES REHAB & HCC

0044891

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Cambridge		x	Mortgage		03/12	\$ 12,036,800	\$ 10,749,533	04/47	3.6300	\$ 393,783	1						
2	Insurance Interest (GL 7053)		x	Medical Malpractice							2,862	2						
3	Related Party-Alden Design Grp		x	Working Capital		03/06	109,000		12/17	Variable		3						
4	Amortization-Fin/Refin Fee		x	Refinancing							1,563	4						
5	Bank Leumi		x	Line of Credit		12/12	3,000,000		03/18	5.7500	32,615	5						
Working Capital																		
6	Related party - AMS		x	Working Capital							93,806	6						
7												7						
8												8						
9	TOTAL Facility Related						\$ 15,145,800	\$ 10,749,533			\$ 524,629	9						
B. Non-Facility Related*																		
10	Interest Income (GL 4975)		x								(13,328)	10						
11	Interest Income on R.R.		x								(121)	11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (13,449)	14						
15	TOTALS (line 9+line14)						\$ 15,145,800	\$ 10,749,533			\$ 511,180	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 54,236 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.)

Facility Name & ID Number ALDEN DEBES REHAB & HCC# 0044891

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

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 2017 report.		\$	<u>226,300</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>219,941</u>		2	
3.	Under or (over) accrual (line 2 minus line 1).		\$	<u>(6,359)</u>		3	
4.	Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>226,500</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. (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.		\$	<u>220,141</u>		7	
Real Estate Tax History:			Plus: Related party taxes - See Pg RE_Tax page			\$	<u>9,506</u>
			Total Real Estate Tax Expense, Sch V, Line 33			\$	<u>229,647</u>
Real Estate Tax Bill for Calendar Year:	2013	<u>216,517</u>	8	FOR BHF USE ONLY			
	2014	<u>218,093</u>	9				
	2015	<u>222,501</u>	10				
	2016	<u>219,738</u>	11				
	2017	<u>219,941</u>	12				
The current year accrual is based on an estimated 3% increase of the prior year tax.				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 DEBES REHAB & HCC COUNTY Winnebago

FACILITY IDPH LICENSE NUMBER 0044891

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>9,506.00</u>
2. <u>12-27-152-001</u>	<u>Nursing Home Facility</u>	\$ <u>108,176.36</u>	\$ <u>108,176.36</u>
3. <u>12-27-152-002</u>	<u>Nursing Home Facility</u>	\$ <u>110,986.80</u>	\$ <u>110,986.80</u>
4. <u>12-27-152-003</u>	<u>Nursing Home Facility</u>	\$ <u>777.72</u>	\$ <u>777.72</u>
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>422,065.88</u></u>	\$ <u><u>229,446.88</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 DEBES REHAB & HCC

0044891

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 60,952 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing facility</u>	<u>60,952</u>	<u>2000</u>	<u>\$ 835,364</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	60,952		\$ 835,364	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	268	2000		7,000,000	222,222	31.5	222,222		4,092,589	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	GT Mechanical - replace 75 ton compressor	2000		23,550		10			23,550	9
10	Building Improvements	2000		5,142	257	20	257		4,691	10
11	Alden Design - HVAC	2000		3,089	154	20	154		2,813	11
12	Alden Bennett Const.	2001		16,737		10			16,737	12
13	Pro com systems	2001		4,055		10			4,055	13
14	Alden Bennett Const.	2001		2,098		10			2,098	14
15	New Horz. Comm	2001		1,701		10			1,701	15
16	Alden Bennett Const.	2001		1,816		10			1,816	16
17	Alden Bennett Const.	2001		2,263		10			2,263	17
18	Alden Bennett Const.	2001		2,828		10			2,828	18
19	Seams -rebuild engine	2001		4,938		10			4,938	19
20	Alden Bennett Const.	2001		1,632		10			1,632	20
21	CSI Coker - belt/heating element	2001		5,256		10			5,256	21
22	Alden Bennett Const.	2001		3,198		10			3,198	22
23	GT Mechanical - heater	2001		2,406		10			2,406	23
24	Alden Design - elect. /plumbing	2001		22,472	1,124	20	1,124		20,228	24
25	Alden Design - misc	2001		22,412	1,121	20	1,121		20,174	25
26	Alden Design - misc	2001		94,243	4,712	20	4,712		84,424	26
27	ABC - laundry room repairs	2001		11,608	580	20	580		10,202	27
28										28
29										29
30										30
31										31
32										32
33										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

Facility Name & ID Number ALDEN DEBES REHAB & HCC

0044891

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	GT Mechanical, Inc. - Repair Air Conditioner	2002	11,519		10			11,519	37
38	Pro Com Systems - Repair Nurse Call System	2002	1,862		10			1,862	38
39	GT Mechanical, Inc. - Repair Heater	2002	1,996		10			1,996	39
40	FE Moran - Repair - Fire Alarm System	2002	1,825		10			1,825	40
41	Nelson Carlson - Repair Water Main	2002	2,407		10			2,407	41
42	ABC - Carpet	2002	1,231		15			1,231	42
43	ABC - Chimney	2002	3,032	152	20	152		2,467	43
44	Medline - Window Blinds	2003	1,706		7			1,706	44
45	Tyco - installation of smoke detectors	2003	6,753	2	15	2		6,753	45
46	Code Alert - Update system	2003	5,007	165	15	165		5,007	46
47	ABC - 4 doors	2003	2,449		10			2,449	47
48	ABC - Light Fixtures	2003	2,283		5			2,283	48
49	GT Mech - Replace Pump	2003	1,532		10			1,532	49
50	Simplex - Repair Smoke Detector system	2003	4,238		10			4,238	50
51	ABC - Roof Repair	2003	3,953	84	15	84		3,953	51
52	CSI Coker - Repair Dishwasher	2003	3,291		7			3,291	52
53	ABC - Repair C wing main A/C power	2003	2,177		10			2,177	53
54	ABC - Repair Boiler	2003	23,646	1,449	15	1,449		23,646	54
55	ABC-Roof repairs	2004	3,102		10			3,102	55
56	ABC-Roof repairs	2004	3,486		10			3,486	56
57	ABC-Roof repairs	2004	4,565		10			4,565	57
58	Equipment Int'l LTD-repair laundry	2004	1,714		10			1,714	58
59	CSI Coker - Repair Dishwasher	2004	2,387		10			2,387	59
60	CSI Coker - Repair Dishwasher	2004	2,915		10			2,915	60
61	GT Mechanical-furnace repair	2004	1,765		10			1,765	61
62	GT Mechanical-a/c repair	2004	2,128		10			2,128	62
63	ABC-boiler repairs	2004	1,877		10			1,877	63
64	GT Mechanical-Expansion tank replacement	2004	5,925		10			5,925	64
65	GT Mechanical-heater repair	2004	5,536		10			5,536	65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,347,751	\$ 232,022		\$ 232,022	\$	\$ 4,423,341	70

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

Facility Name & ID Number ALDEN DEBES REHAB & HCC

0044891

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,347,751	\$ 232,022		\$ 232,022	\$	\$ 4,423,341	1
2	ABC-hotwater tank reparis	2006	3,000		10			3,000	2
3	GT Mechanical-heater repairs	2005	5,310		10			5,310	3
4	GT Mech-water pump repair	2005	2,032		10			2,032	4
5	Long Elevator-elevator repairs	2005	2,138		10			2,138	5
6	GT Mech-compressor replacement	2005	1,957		10			1,957	6
7	ABC-boiler tube replacement	2005	4,240		10			4,240	7
8	GT Mech-heater motor replacement	2005	1,591		10			1,591	8
9	GT Mech-laundry room repairs	2005	741		10			741	9
10	Top Notch-kitchen boiler repairs	2005	3,853		10			3,853	10
11	ABC-fire alarm panel replacements	2005	11,532		10			11,532	11
12	ABC-door locks	2005	2,203		10			2,203	12
13	ABC-door locks	2005	2,203		10			2,203	13
14	ABC-door locks	2005	1,825		10			1,825	14
15	ABC-replace b0iler tubes	2007	3,834		10			3,834	15
16	November AMS Maint Alloc	2007	32,048		10			32,048	16
17	Patten Ind-generator repairs metal.	2007	2,735		5			2,735	17
18	Top Notch Services- replace boiler assembly	2007	3,853		10			3,853	18
19	ABC -new automatic door	2007	5,644		10			5,644	19
20	ABC -new water heater	2007	13,771	918	15	918		11,016	20
21	ABC - repaire roof	2007	4,926		10			4,926	21
22	ABC -Paving	2007	27,958		8			27,958	22
23	ABC -replace boiler tubes	2007	2,798		10			2,798	23
24	ABC -replace boiler tubes	2007	3,834		10			3,834	24
25	Top Notch -kichen appliance repairs	2007	3,452		5			3,452	25
26	ABC-Boiler repair	2008	7,668	169	10	169		7,668	26
27	TopNotch Commerc. Kitchen-Freezer Door	2008	4,553		5			4,553	27
28	ABC-new paving	2008	55,917	2,796	20	2,796		28,892	28
29	ABC Repl Plumbing Electrical Hardware & Fix	2008	4,065		10			4,065	29
30	ABC-New Gasketing Fire Doors	2008	2,981	224	10	224		2,981	30
31	ABC-New Flooring CarpentryCabintrySecurityDoor	2008	21,812	1,454	15	1,454		14,661	31
32	ABC-New SecurityHardware/Doors/FramesCameras	2008	22,312	1,487	15	1,487		14,870	32
33	ABC - Parking Lot Construction	2008	17,808	890	20	890		9,642	33
34	TOTAL (lines 1 thru 33)		\$ 7,632,345	\$ 239,961		\$ 239,961	\$	\$ 4,655,396	34

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

Facility Name & ID Number ALDEN DEBES REHAB & HCC

0044891

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,632,345	\$ 239,961		\$ 239,961	\$	\$ 4,655,396	1
2	ABC-roof leak	2008	10,686	798	10	798		10,686	2
3	Gt Mechanical Inc.-HVAC repairs	2008	3,625	87	10	87		3,625	3
4	Equipment international, Ltd.- washer major repair	2008	3,230		5			3,230	4
5	ABC -Install worn, cilling tile, floor tile, roofing & Plumbing	2008	5,603	423	10	423		5,603	5
6	Gt Mechanical, Inc.- Refri Cooling Start Up	2008	2,838	140	10	140		2,838	6
7	ABC- new egress hardware Fire safety code	2008	8,344	699	10	699		8,344	7
8	OctAMS Maint Allocation	2008	5,006		5			5,006	8
9	GT Mechanical- Instld flame safe guard	2008	2,829	282	10	282		2,829	9
10	ABC- fire proof/repl boiler-Job #7031	2008	5,888	589	10	589		5,590	10
11	ABC- Install alarm monitor to control Oxygen level	2008	10,240	768	10	768		10,240	11
12	GTMECH- main AH Electronic Starter	2009	2,787		5			2,787	12
13	GTMECH- repairs for Kitchen area HVAC	2009	5,682		5			5,682	13
14	ABC-Repl/leaky tubes boiler heating tubes	2009	4,312		5			4,312	14
15	ABC- New MI unit-Job # 2839	2009	53,402	3,560	15	3,560		35,007	15
16	ABC-Job#2846-Carpentary-Rough & Finish	2009	14,068	938	15	938		8,833	16
17	ABCnew MIunit-Job#2839 Iv#9909	2009	7,144	476	15	476		4,641	17
18	AugAMSI/C-AMEEXP Harold-Patten -filter, valve,cap dust	2009	3,407		5			3,407	18
19	JulAMSI/C-WRIEXP Harold-Rock ValleyWater-Install Parts for	2009	3,213		5			3,213	19
20	EQUINT inverter for washer	2009	3,183	318	10	318		2,915	20
21	DIASIG -Install monument sign DBL face Sandblasted Redwood S	2010	4,550	303	15	303		2,424	21
22	ABC-MI Unit A-Job#2930-1-HVAC,SecuritySvs,Concrete	2010	62,693	4,180	15	4,180		36,923	22
23	EQUINT-Washer Reparis #3	2010	3,082		5			3,082	23
24	CENSAU- Instll 2 Dry Sidewall sprinkler	2010	3,117		5			3,117	24
25	ALDBEN-Rprs Exterior Door,LavatoryStation	2010	3,161		5			3,161	25
26	EQUINT - Washer Inverter/Clamps (1)	2010	3,517	352	10	352		2,992	26
27	ALDBEN - boiler repair	2010	5,139		5			5,139	27
28	ABC - Install Concrete -Job# 1033-1	2011	19,842	1,323	15	1,323		10,584	28
29	ABC - Instll Sprinklers System -Job# 1033-2	2011	134,719	8,981	15	8,981		71,849	29
30	BOUDEV- Demolition, Masonry, Steel, Carpentry	2011	55,000	2,750	20	2,750		22,000	30
31	ABC -MetalFrames, windows, Glass&Glazing- Job# 1033 -3	2011	42,601	2,840	15	2,840		22,720	31
32	BOUDEV- Framing, Drywall, Insultion, Painting, Flooring, acoust	2011	30,925	1,546	20	1,546		12,369	32
33	ABC - install smoke Dampers & electrical- Job# 1033-4	2011	127,757	8,517	15	8,517		68,137	33
34	TOTAL (lines 1 thru 33)		\$ 8,283,936	\$ 279,831		\$ 279,831	\$	\$ 5,048,681	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,283,936	\$ 279,831		\$ 279,831	\$	\$ 5,048,681	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	TOTAL (lines 1 thru 33)		\$ 8,429,112	\$ 282,578		\$ 282,578	\$	\$ 5,134,950	34

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

Facility Name & ID Number ALDEN DEBES REHAB & HCC

0044891

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 8,429,112	\$ 282,578		\$ 282,578	\$	\$ 5,134,950	1
2	ABC - Fire Protection & Smoke Dampers -Job# 1033-5	2011	69,599	4,640	15	4,640		36,733	2
3	ABC - Monument/Sign Replacing Sign	2011	6,715	672	10	672		5,320	3
4	ABC -Dumb waiter reconfigure	2011	51,123	3,408	15	3,408		26,412	4
5	PAIUSA-Carpentry & Painting	2011	20,700	1,380	15	1,380		10,120	5
6	ABC -Tower Railings (1)	2011	16,003	1,067	15	1,067		7,647	6
7	GTMECH - install heat exchanger	2011	5,828	583	10	583		4,615	7
8	FebAMSI/C-AMEEXP Floyd-Patten CAT-Install remote alarm pa	2011	8,591	859	10	859		6,872	8
9	FebAMSI/C-AMEEXP Floyd-Patten CAT -Install remote annunci	2011	7,886	789	10	789		6,311	9
10	GTMECH -Install new mod motor and Boiler maint.	2011	5,866		5			5,866	10
11	EQUINT - Washer Inverter/Clamps (1)	2011	3,617		5			3,617	11
12	JDROOF- Roof Repairs	2011	4,970		5			4,970	12
13	ALDBEN -Replace boiler tubes	2011	3,253		5			3,253	13
14	GTMECH -chiller & cracked line Reprs, pilot valve replcs	2011		(13,798)	5	(13,798)			14
15	GTMECH- Chiller reprs	2011	5,034		5			5,034	15
16	GARPAV -Seal Coat & Crack repairs in Parking lot	2011	15,618	1,952	8	1,952		14,315	16
17	ABC- Repair leak Boiler1/HeatingVent	2011	9,610		5			9,610	17
18	JDROOF- Roof Repairs	2012	6,000		5			6,000	18
19	BELELC -Generator Stop Switches	2012	2,699	270	10	270		1,710	19
20	Dry Wall & Anti-Freeze Loop Install-VALFIR	2013	4,836	322	15	322		1,798	20
21	Roof install- ABC	2013	29,767	2,977	10	2,977		16,125	21
22	Boiler tube Install (1)-ABC	2013	10,732	715	15	715		3,635	22
23	Washer #1 inverter install-EQUINT	2013	3,221	484	5	484		3,221	23
24	Boiler#1 leaking tubes repairs-ABC	2013	6,185	618	10	618		3,451	24
25	Boiler burner replace-ABC	2013	6,169	617	10	617		3,445	25
26	Cooler Walking,Install Evap Coil- TOPNOT	2013	5,693	853	5	853		5,693	26
27	Generator Repairs -JuneAMSI/C-AMX-Floyd-Patten	2013	6,586	550	5	550		6,586	27
28	Chiller leaks repair - GTMECH	2013	9,072	1,362	5	1,362		9,072	28
29	Condensing unit reconnectChiller Reprs - GTMECH	2013	4,952	662	5	662		4,952	29
30	Parking lot Repairs-ABC	2013	3,614	452	8	452		2,260	30
31	ATS and Control Board-JanAMSI/C-Floyd Patten	2013	10,696	1,070	10	1,070		6,152	31
32	Boiler# 1upper tubes install and # 2 head assembly-ALDBEN	2014	10,732	715	15	715		3,456	32
33	Air unit burner, solenoid & gas valve assembly- NORMEC	2014	2,576	515	5	515		2,361	33
34	TOTAL (lines 1 thru 33)		\$ 8,787,055	\$ 296,312		\$ 296,312	\$	\$ 5,365,562	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 8,787,055	\$ 296,312		\$ 296,312	\$	\$ 5,365,562	1
2	Boiler# Iupper tubes install and # 2 head assembly-ALDBEN	2014	3,790	253	15	253		1,096	2
3	Boiler # 1&2 retube,smoke box door(1), heat gasket plate(1)-ALDI	2014	11,615	774	15	774		3,225	3
4	Boiler tubes repls.-ALDBEN	2014	5,426	362	15	362		1,448	4
5	Actuator (1) -NORMEC	2014	2,782	556	5	556		2,409	5
6	Air unit burner, solenoid & gas valve assembly- NORMEC	2014	2,576	515	5	515		2,232	6
7	Boiler tubes replace -ALDBEN	2015	4,370	291	15	291		1,067	7
8	Motor replace for Elevator (1)-SUBELE	2015	5,506	1,101	5	1,101		3,762	8
9	Boiler tube replaced-ALDBEN	2015	11,416	761	15	761		2,600	9
10	Roofing Repairs-JDROOF	2015	5,560	1,112	5	1,112		3,521	10
11	Chiller repairs -GTMECH	2015	4,124	825	5	825		2,819	11
12	Sidewalk-SUPCOM	2016	8,000	533	15	533		1,244	12
13	Roof Repairs -JDROOF	2016	4,300	860	5	860		1,863	13
14	Fire Dampers (220 epairs -GTMECH	2016	6,723	672	10	672		1,456	14
15	Gutter install -JDROOF	2017	2,775	278	10	278		463	15
16	Foundation Stablization BADBAS	2017	22,350	894	25	894		1,341	16
17	Rood repairs on Dining room-JDROOF	2017	8,500	1,700	5	1,700		2,833	17
18	Paving/fix cracking on 9 rooms repair -FOXBUI	2017	7,500	1,500	5	1,500		2,125	18
19	Roof and Gutter repairs on front entranceway -JDROOF	2017	2,600	520	5	520		650	19
20	Boiler tube replaced-ALDBEN	2017	3,613	241	15	241		281	20
21	Drain Line from building to parking lot -ALDBEN	2017	2,962	592	5	592		691	21
22	Boiler Burner Repair -NORMEC	2018	8,943	1,640	5	1,640		1,640	22
23	Roof Repairs -JDROOF	2018	3,760	313	5	313		313	23
24	Roof Repairs -JDROOF	2018	4,525	302	5	302		302	24
25	Steamer Boiler Repair in kitchen -TOPNOT	2018	5,232	262	5	262		262	25
26	Brick wall repair Therapy Room	2018	15,996	300	13.04	300		300	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,951,997	\$ 313,468		\$ 313,468	\$	\$ 5,405,504	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 12F, Carried Forward		\$ 8,951,997	\$ 313,468		\$ 313,468	\$	\$ 5,405,504	1
2	ABC- Adjustment for realted party profit	2012							2
3	ABC- Adjustment for realted party profit	2013	760	109		109		462	3
4	ABC- Adjustment for realted party profit	2014	(60)	(3)		(3)		(15)	4
5	ABC- Adjustment for realted party profit	2015	(30)	(1)		(1)		(4)	5
6	ABC- Adjustment for realted party profit	2016							6
7	ABC- Adjustment for realted party profit	2017	(12)	(0)		(0)		(1)	7
8	ABC- Adjustment for realted party profit	2018							8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,952,655	\$ 313,572		\$ 313,572	\$	\$ 5,405,946	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	\$ 1,080,979	\$ 93,710	\$ 93,710	\$	varies	\$ 489,305	71
72	Current Year Purchases	60,611	6,155	6,155		varies	5,724	72
73	Fully Depreciated Assets	1,108,956	9,702	9,702		varies	1,108,956	73
74								74
75	TOTALS	\$ 2,250,546	\$ 109,567	\$ 109,567	\$		\$ 1,603,985	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)	\$ 12,042,367	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 423,139	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 423,139	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)	\$ 7,013,733	85

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

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number

ALDEN DEBES REHAB & HCC

0044891

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>Related Party -Cost is backed out</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning 08/01/2010

Ending 07/31/2020

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

Fiscal Year Ending Annual Rent

12.	<u>12/31/2019</u>	\$ <u>varies</u>
13.	<u>07/31/2020</u>	\$ <u>varies</u>
14.		\$

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 19,022 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>25,134</u>	17
18					18
19	<u>Auto lease-GL 6890</u>		<u>130.33</u>	<u>1,564</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>26,698</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	\$		\$ 284,712	\$		\$ 284,712	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			261,189			261,189	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			371,677			371,677	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				443,646		443,646	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				19,487	185,105		204,592	13
14	TOTAL			\$		\$ 937,065	\$ 628,750		\$ 1,565,815	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.

Alden Alma Nelson Manor, Inc.
PA pg 16A Ref. Line 39 Details
For the Thirteen Months Ending December 31, 2018

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	\$284,712.04	\$284,712.04
2.	ST	39-3	To Col 5	261,188.54	261,188.54
3.					
4.	PT	39-3	To Col 5	371,677.00	371,677.00
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			477,145.51	
	Manual Input from Related Party- Forum Drugs & Vaccinations			(33,500.00)	
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6		443,645.51
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	19,487.00	19,487.00
	Other			248,720.86	
	Manual Input: Related Party - Prism			(87,268.00)	
	Manual Input: Related Party FECII - I.V.			(2,431.00)	
	Manual Input: Related Party FECII - Wound Care Products			(1,056.00)	
	Oxygen, from reclass worksheet (Pg 4A)			27,139.00	
	Manual Input: Related Party FECII - Refund			-	
13.	Col 6: Supplies Total		To Col 6		185,104.86
13.	Total Line 13, Column 8				204,591.86
14.	Total				1,565,814.95

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*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 5,708	\$ 40,463	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>138,000</u>)	2,244,896	2,244,896	3
4	Supply Inventory (priced at _____)	4,643	4,643	4
5	Short-Term Investments			5
6	Prepaid Insurance		8,985	6
7	Other Prepaid Expenses	7,708	25,669	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	9,362	162,284	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,272,317	\$ 2,486,940	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		700,000	13
14	Buildings, at Historical Cost		7,000,000	14
15	Leasehold Improvements, at Historical Cost	522,938	2,622,343	15
16	Equipment, at Historical Cost	476,992	1,557,839	16
17	Accumulated Depreciation (book methods)	(750,795)	(7,815,105)	17
18	Deferred Charges		6,916	18
19	Organization & Pre-Operating Costs		1,489,000	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		143,832	21
22	Other Long-Term Assets (spe <u>Fin, Fee, net</u>		25,657	22
23	Other(specify): <u>Due from Affiliate,</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 249,135	\$ 5,730,482	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,521,452	\$ 8,217,422	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,779,468	\$ 1,779,468	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	185,908	185,908	28
29	Short-Term Notes Payable		221,344	29
30	Accrued Salaries Payable	745,627	745,627	30
31	Accrued Taxes Payable (excluding real estate taxes)	31,439	31,439	31
32	Accrued Real Estate Taxes(Sch.IX-B)		226,500	32
33	Accrued Interest Payable		96,177	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/Ins,d/t PA,SaleTx,etc.</u>	408,420	408,420	36
37	<u>Due to Affiliates</u>	1,419,729	1,782,722	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,570,591	\$ 5,477,605	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,528,189	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	4,779,345	4,779,345	43
44	<u>Sharehold.loan, other</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,779,345	\$ 15,307,534	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,349,936	\$ 20,785,139	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,828,484)	\$ (12,567,717)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,521,452	\$ 8,217,422	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,186,468)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,186,468)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(642,016)	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)	\$ (642,016)	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)	\$ (6,828,484)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number ALDEN DEBES REHAB & HCC

0044891

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,397,389	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,397,389	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	281,077	6
7	Oxygen	33,859	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 314,936	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	4,730	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 4,730	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	13,328	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 13,328	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG 19A</u>	15,861	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 15,861	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,746,244	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,071,753	31
32	Health Care	5,036,184	32
33	General Administration	3,914,953	33
B. Capital Expense			
34	Ownership	1,216,543	34
C. Ancillary Expense			
35	Special Cost Centers	1,643,445	35
36	Provider Participation Fee	505,382	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,388,260	40
41	Income before Income Taxes (line 30 minus line 40)**	(642,016)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (642,016)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 7,785,254	44
45	Private Pay - Net Inpatient Revenue	1,041,604	45
46	Medicare - Net Inpatient Revenue	2,614,765	46
47	Other-(specify) <u>Hospice/Insurance</u>	1,955,766	47
48	Other-(specify) <u>VA/Sales Allow.</u>		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 13,397,389	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 DEBES REHAB & HCC# 004-4891

Report Period Beginning 1/1/2018

Ending:

12/31/2018**Details of Page 19, Line 28**

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (discrbe) (is offset against Sch.# V)	\$ 1,297
Record Copies-Backed out with Ln ref 21-Pg 5A	
Jury Duty-Backed out with Ln ref 22-Pg 5A	
Adjustment to prior year expense	\$ 821
Vendor Discount	\$ 3,299
United Healthcare-(Rebate/Incentive)	
U'SAgain LLC	
Gain on Sale of Assets (related to prior yr, not offset on Sch.# V)	\$ 10,444
Line 28 Total:	<u><u>15,861</u></u>

Facility Name & ID Number **ALDEN DEBES REHAB & HCC**

0044891

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	2,096	2,112	\$ 97,349	\$ 46.09	1
2	Assistant Director of Nursing	4,183	4,277	168,297	39.35	2
3	Registered Nurses	25,580	27,453	927,780	33.80	3
4	Licensed Practical Nurses	36,650	39,574	1,141,708	28.85	4
5	CNAs & Orderlies	85,545	92,819	1,468,814	15.82	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,756	1,991	37,402	18.79	8
9	Activity Director	2,056	2,080	39,800	19.13	9
10	Activity Assistants	7,242	8,417	127,222	15.11	10
11	Social Service Workers	4,016	4,187	85,298	20.37	11
12	Dietician					12
13	Food Service Supervisor	2,072	2,080	59,864	28.78	13
14	Head Cook	1,098	1,226	20,010	16.32	14
15	Cook Helpers/Assistants	27,761	30,121	389,218	12.92	15
16	Dishwashers					16
17	Maintenance Workers	2,072	2,080	65,401	31.44	17
18	Housekeepers	27,398	29,783	413,498	13.88	18
19	Laundry	6,428	6,921	89,029	12.86	19
20	Administrator	2,072	2,080	97,404	46.83	20
21	Assistant Administrator	2,512	2,620	70,895	27.06	21
22	Other Administrative	13,999	14,231	253,963	17.85	22
23	Office Manager					23
24	Clerical	8,374	8,994	108,608	12.08	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,112	4,160	157,262	37.80	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	467	477	8,588	18.00	31
32	Other Health C: Behavioral Counse	12,906	14,565	292,067	20.05	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	280,395	302,248	\$ 6,119,477 *	\$ 20.25	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	2049/Monthly	\$ 24,588	1-3	35
36	Medical Director	2500/Monthly	30,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	536/Monthly	6,432	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	18/Hourly	980	11-3	44
45	Social Service Consultant			11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 62,000		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	2	\$ 899	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	2	\$ 899		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	
Gates, Joshua P	Administrator	0	\$ 96,870	Workers' Compensation Insurance	\$ 156,294	IDPH License Fee	\$	
Stephens, Emily	Assistant Administrator	0	13,504	Unemployment Compensation Insurance	35,289	Advertising: Employee Recruitment	2,101	
Whittenburg, Angela Daw	Assistant Administrator	0	57,925	FICA Taxes	459,358	Health Care Worker Background Check		
		0		Employee Health Insurance	112,270	(Indicate # of checks performed 35)	1,115	
		0		Employee Meals	34,523	Patient Background Checks	841 8,791	
		0		Illinois Municipal Retirement Fund (IMRF)*		Surety Bond/AANAC/WHCA/Broadcast Mus	1,270	
		0		Union Health & Welfare	129,500	Valley Fire/Sams Clubs Membership fee	2,377	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 168,299	Dental, Life, Relations, Pension & Misc	53,202	Related party-Alma, LLC	0	
(List each licensed administrator separately.)				Drug Test & Employee Physicals, Tuition Reimb.	8,786	Health Care Council	25,728	
				401k Match /Emp Vaccinations	9,013	Related party- AMS	2,254	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$	Not Applicable		\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3)			\$				Related party - AMS	1,884
(Attach a copy of any management service agreement)							Seminar Expense	
C. Professional Services				TOTAL (agree to Schedule V, line 22, col.8)			TOTAL (agree to Sch. V, line 20, col. 8)	
Vendor/Payee	Type		Amount			\$ 993,402		\$ 43,636
Alden Management Services, Inc.	Consulting fees		\$ 991,691					
C. Novotny/KPMG/Midcap	Accounting Fees		2,301					
Baker Tilly/Alden Realty(BDO)	Accounting Fees		13,652					
AMS (Eliminated)	Allocated Legal Fees		45,192					
Pogrund & Korey LLC-d/b/a Stone P	Legal-Collections		7,253					
SB2, Inc./Chicago Title Company	Legal-Collections		8,073					
CMS Medicare Application/NPDB HI	Billing Consultant		621					
Achieve Accreditation, LLC/Pathway	Consultation		8,455					
Sharon R. Rudy, P.C./VON Briesen &	Legal-Non Collections		2,286					
MidCap Legal Fees	Legal-Non Collections		3,737					
Ariana Fisch	Legal-Non Collections		424					
NIC -Sponsorship AMS Alloc -back o	Sponsorship		463					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 1,084,148	TOTAL		\$	Entertainment Expense	()
(For legal fee disclosure, see page 39 of instructions)							(agree to Sch. V, line 24, col. 8)	\$ 2,072

* Attach copy of IMRF notifications

**See instructions.

**Alden - Alma Nelson Manor, Inc.
Legal Fee Support
2018**

Legal Fees Reported on Pg 21, Section C:	\$ 66,965.67
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(15,325.96)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees) + Add Back voided invoice of prior year, if any	(45,192.00)
Allowable Legal Fees	<u>\$ 6,447.71</u>

<-Check: should match total for Allow. Fees in new detail section below.

In Detail:

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Ariana Fisch	7/23/2018	209.56
Ariana Fisch	1/10/2018	214.76
MidCap Alloc-AldGrp-Nov	11/1/2018	751.29
MidCap Alloc-AldGrp-Oct	10/1/2018	866.65
MidCap Alloc-AldGrp-Sept	9/1/2018	2,119.16
Sharon R. Rudy, R.C.	10/24/2018	414.00
Sharon R. Rudy, R.C.	5/8/2018	1,152.00
Sharon R. Rudy, R.C.	5/22/2018	711.00
VON Briesen & Roper S.C.	11/14/2017	9.29
TOTAL ALLOWABLE LEGAL FEES		<u><u>6,447.71</u></u>

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
FebAMS/C-STOPOG Stone Pogrund	1/31/2018	75.00
AprAMS/C-STOPOG Stone Pogrund	3/31/2018	750.00
MayAMS/C-STOPOG Stone Pogrund	4/30/2018	75.00
JuneAMS/C-STOPOG Stone Pogrund	5/31/2018	851.19
JulyAMS/C-STOPOG Stone Pogrund	6/30/2018	784.46
AugAMS/C-STOPOG Stone Pogrund	7/31/2018	890.02
SeptAMS/C-STOPOG Stone Pogrund	8/31/2018	1,099.46
OctAMS/C-STOPOG Stone Pogrund	9/30/2018	936.71
NovAMS/C-STOPOG Stone Pogrund	11/1/2018	940.94
DecAMS/C-STOPOG Stone Pogrund	11/30/2018	850.00
Chicago Title Company, LLC	5/22/2018	80.00
Misc Cash Deposit		(0.03)
SB2, Inc.	01/01/18	295.45
SB2, Inc.	01/01/18	295.45
SB2, Inc.	02/01/18	295.45
SB2, Inc.	03/01/18	295.45
SB2, Inc.	04/02/18	295.45
SB2, Inc.	09/04/18	295.45
SB2, Inc.	08/01/18	295.45
SB2, Inc.	07/02/18	295.45
SB2, Inc.	05/01/18	295.45
SB2, Inc.	06/01/18	334.16
SB2, Inc.	10/01/18	295.45
SB2, Inc.	05/17/18	4,500.00
SB2, Inc.	12/03/18	204.55
TOTAL Collection-NOT ALLOWABLE LEGAL FEES		<u><u>15,325.96</u></u>

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
AMS Corp Legal Cost Alloc-18	01/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	02/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	03/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	04/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	05/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	06/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	07/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	08/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	09/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	10/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	11/01/18	3,766.00
AMS Corp Legal Cost Alloc-18	12/01/18	3,766.00
TOTAL Allocated Legal Fees		<u><u>45,192.00</u></u>
Total Legal Cost		<u><u>66,965.67</u></u>

Facility Name & ID Number ALDEN DEBES REHAB & HCC

0044891

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. \$25,728
- (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. \$ 41,647 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. \$ 505,382
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. \$ 34,523 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (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. \$ N/A
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. \$ N/A
- (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