

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: 0042028

Facility Name: Alden North Shore Rehab & HCC

Address: 5050 W Touhy Ave Skokie 60077
Number City Zip Code

County: Cook

Telephone Number: (847) 679-6100 Fax # (847) 679-3822

HFS ID Number:

Date of Initial License for Current Owners: 8/6/1999

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

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

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: 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 01/01/2012 to 12/31/2012 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or
Administrator
of Provider

(Signed) _____ (Date) _____
(Type or Print Name) Joan Carl
(Title) Vice-President

Paid
Preparer

(Signed) _____ (Date) _____
(Print Name and Title) _____
(Firm Name & Address) _____
(Telephone) () 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 North Shore Rehab & HCC# 0042028 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	<u>93</u>	Skilled (SNF)	<u>93</u>	<u>34,038</u>	1
2		Skilled Pediatric (SNF/PED)		<u>0</u>	2
3		Intermediate (ICF)		<u>0</u>	3
4		Intermediate/DD		<u>0</u>	4
5		Sheltered Care (SC)		<u>0</u>	5
6		ICF/DD 16 or Less		<u>0</u>	6
7	<u>93</u>	TOTALS	<u>93</u>	<u>34,038</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>273</u>	<u>4,171</u>	<u>18,025</u>	<u>22,469</u>	8
9	SNF/PED					9
10	ICF	<u>895</u>	<u>349</u>		<u>1,244</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>1,168</u>	<u>4,520</u>	<u>18,025</u>	<u>23,713</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 69.67%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

N/A

F. Does the facility maintain a daily midnight census?

YesG. 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 8/14/1999

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 8/14/1999NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐If YES, enter number
of beds certified 93 and days of care provided 18,025Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 12/31/12Fiscal Year: 12/31/12

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total						
		1	2	3	4	5	6	7	8	9	10
	A. General Services										
1	Dietary	615,427	50,319		665,746	1,871	667,617	2,390	670,007		1
2	Food Purchase		325,213		325,213	(37,950)	287,263	(3,300)	283,963		2
3	Housekeeping	168,437	37,939		206,376	1,651	208,027	2,672	210,699		3
4	Laundry	23,176	24,174	18,460	65,810	482	66,292		66,292		4
5	Heat and Other Utilities			211,212	211,212		211,212	964	212,176		5
6	Maintenance	67,694		235,055	302,749	318	303,067	48,617	351,684		6
7	Other (specify):* related party							3,530	3,530		7
8	TOTAL General Services	874,734	437,645	464,727	1,777,106	(33,628)	1,743,478	54,873	1,798,351		8
	B. Health Care and Programs										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	2,310,062	181,361	3,414	2,494,837	9,612	2,504,449	75,434	2,579,883		10
10a	Therapy	114,313	8,715	11,400	134,428		134,428		134,428		10a
11	Activities	94,531	2,819	8,661	106,011		106,011		106,011		11
12	Social Services	59,639			59,639		59,639		59,639		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							2,781	2,781		15
16	TOTAL Health Care and Programs	2,578,545	192,895	35,475	2,806,915	9,612	2,816,527	78,215	2,894,742		16
	C. General Administration										
17	Administrative	182,322			182,322		182,322	51,935	234,257		17
18	Directors Fees										18
19	Professional Services			942,947	942,947		942,947	(902,876)	40,071		19
20	Dues, Fees, Subscriptions & Promotions			81,873	81,873		81,873	(68,881)	12,992		20
21	Clerical & General Office Expenses	151,927	35,209	132,900	320,036	373	320,409	181,078	501,487		21
22	Employee Benefits & Payroll Taxes			574,565	574,565	23,063	597,628		597,628		22
23	Inservice Training & Education										23
24	Travel and Seminar			286	286		286	418	704		24
25	Other Admin. Staff Transportation			2,795	2,795		2,795	7,725	10,520		25
26	Insurance-Prop.Liab.Malpractice			97,951	97,951		97,951	11,399	109,350		26
27	Other (specify):* related party			31,245	31,245		31,245	(6,730)	24,515		27
28	TOTAL General Administration	334,249	35,209	1,864,562	2,234,020	23,436	2,257,456	(725,932)	1,531,524		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,787,528	665,749	2,364,764	6,818,041	(580)	6,817,461	(592,844)	6,224,617		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			70,109	70,109		70,109	295,240	365,349			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			205,535	205,535		205,535	628,313	833,848			32
33	Real Estate Taxes			382,436	382,436	(382,436)		386,211	386,211			33
34	Rent-Facility & Grounds			570,380	570,380	382,436	952,816	(943,816)	9,000			34
35	Rent-Equipment & Vehicles			17,081	17,081		17,081	23,348	40,429			35
36	Other (specify):* MIP							55,600	55,600			36
37	TOTAL Ownership			1,245,541	1,245,541		1,245,541	444,896	1,690,437			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,036,278	2,072,882	3,109,160	580	3,109,740	(243,887)	2,865,853			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			83,189	83,189		83,189		83,189			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		1,036,278	2,156,071	3,192,349	580	3,192,929	(243,887)	2,949,042			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,787,528	1,702,027	5,766,376	11,255,931		11,255,931	(391,835)	10,864,096			45

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

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(37,950.20)	Employee Meals
	22	37,950.20	Employee Meals
22		(14,887.00)	Uniforms
	1	1,871.00	Uniforms
	3	1,651.00	Uniforms
	4	482.00	Uniforms
	6	318.00	Uniforms
	10	10,192.00	Uniforms
	11	0.00	Uniforms
	21	373.00	Uniforms
10		(580.18)	Oxygen - to appropriate cost center
	39	580.18	Oxygen - to appropriate cost center
33		(382,436.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	382,436.00	Rent - Real Estate Tax on associated landowner (Pg 6)

Net

0.00

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	(93)	2		4
5	Telephone, TV & Radio in Resident Rooms	(5,640)	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	(65,940)	30		9
10	Interest and Other Investment Income	(2,370)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,435)	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	(7,448)	21		17
18	Fines and Penalties				18
19	Entertainment	(644)	20		19
20	Contributions	(5,666)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(21,498)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(31,245)	27		24
25	Fund Raising, Advertising and Promotional	(22,882)	20		25
	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (166,861)		\$	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 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(204,625)	Various	34
35	Other- Attach Schedule	(20,349)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (224,974)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (391,835)		37

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

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

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

Alden North Shore Rehab & HCC

ID# 0042028

Report Period Beginning: 01/01/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (1,933)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(14,254)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	5,595	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	34,351	6	4
5				5
6	Adj for ABC Related Party Profit - Pg 13	889	30	6
7	Depreciation Adj Sage Report	2,774	30	7
8				8
9	Valet Cost	(43,955)	21	9
10	Late Fees on Utilities	(555)	5	10
11	Other Nursing Income (flu,w/chair, etc)	(961)	21	11
12				12
13	Miscellaneous Income - Medical Records	(236)	10	13
14	Miscellaneous Income - Jury Duty	(34)	21	14
15				15
16	Back Out 30%(2012)of PAC Fees from ILHCA Bills	(1,540)	20	16
17	Back Out Skokie Chamber of Commerce	(320)	20	17
18				18
19				19
20	Back Out Bank Fees - Northshore Associates LLC	(7)	19	20
21	Intercompany Adjustment to correct I/C Interest	(163)	32	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	(20,349)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden North Shore Rehab & HCC

0042028

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

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	2,390	0	0	0	0	0	0	0	0	2,390	1
2	Food Purchase	(3,528)	0	0	228	0	0	0	0	0	0	0	(3,300)	2
3	Housekeeping	0	0	2,672	0	0	0	0	0	0	0	0	2,672	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(555)	0	1,519	0	0	0	0	0	0	0	0	964	5
6	Maintenance	34,306	7,874	2,421	0	0	0	4,016	0	0	0	0	48,617	6
7	Other (specify):*	0	0	2,968	562	0	0	0	0	0	0	0	3,530	7
8	TOTAL General Services	30,223	7,874	11,970	790	0	0	4,016	0	0	0	0	54,873	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	(236)	0	74,518	84	1,068	0	0	0	0	0	0	75,434	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	2,781	0	0	0	0	0	0	0	0	2,781	15
16	TOTAL Health Care and Programs	(236)	0	77,299	84	1,068	0	0	0	0	0	0	78,215	16
	C. General Administration													
17	Administrative	0	0	51,935	0	0	0	0	0	0	0	0	51,935	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(21,505)	7,568	(888,939)	0	0	0	0	0	0	0	0	(902,876)	19
20	Fees, Subscriptions & Promotions	(31,052)	309	(38,138)	0	0	0	0	0	0	0	0	(68,881)	20
21	Clerical & General Office Expenses	(52,398)	25	120,997	10,131	102,323	0	0	0	0	0	0	181,078	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	418	0	0	0	0	0	0	0	0	418	24
25	Other Admin. Staff Transportation	0	0	7,725	0	0	0	0	0	0	0	0	7,725	25
26	Insurance-Prop.Liab.Malpractice	0	11,282	117	0	0	0	0	0	0	0	0	11,399	26
27	Other (specify):*	(31,245)	0	23,815	1,154	(454)	0	0	0	0	0	0	(6,730)	27
28	TOTAL General Administration	(136,200)	19,184	(722,070)	11,285	101,869	0	0	0	0	0	0	(725,932)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(106,213)	27,058	(632,801)	12,159	102,937	0	4,016	0	0	0	0	(592,844)	29

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(78,464)	364,094	9,610	0	0	0	0	0	0	0	0	295,240	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,533)	625,818	4,388	0	640	0	0	0	0	0	0	628,313	32
33	Real Estate Taxes	0	382,436	2,840	0	935	0	0	0	0	0	0	386,211	33
34	Rent-Facility & Grounds	0	(943,816)	0	0	0	0	0	0	0	0	0	(943,816)	34
35	Rent-Equipment & Vehicles	0	0	23,348	0	0	0	0	0	0	0	0	23,348	35
36	Other (specify):*	0	55,600	0	0	0	0	0	0	0	0	0	55,600	36
37	TOTAL Ownership	(80,997)	484,132	40,186	0	1,575	0	0	0	0	0	0	444,896	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	(32,405)	(291,662)	80,180	0	0	0	0	0	(243,887)	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	(32,405)	(291,662)	80,180	0	0	0	0	0	(243,887)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(187,210)	511,190	(592,615)	(20,246)	(187,150)	80,180	4,016	0	0	0	0	(391,835)	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 Group, Ltd.	100	See PG6-Supp		See PG6-Supp		

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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	Rental Income	\$ 943,816	North Shore Touhy Associates LLC		\$	\$ (943,816)	1
2	V	32	Interest Income-Repl Reserve/Misc	158,882	North Shore Touhy Associates LLC			(158,882)	2
3	V	6	R & M - Replacement Reserves		North Shore Touhy Associates LLC		7,874	7,874	3
4	V	19	Accounting Fees/Bank Charges		North Shore Touhy Associates LLC		7,402	7,402	4
5	V	21	Licenses & Inspections		North Shore Touhy Associates LLC		25	25	5
6	V	20	Corporate Annual Report Fee		North Shore Touhy Associates LLC		309	309	6
7	V	33	Real Estate Tax Expense		North Shore Touhy Associates LLC		382,436	382,436	7
8	V	26	Property & Liability Insurance		North Shore Touhy Associates LLC		11,282	11,282	8
9	V	36	Mortgage Insurance Premium		North Shore Touhy Associates LLC		55,600	55,600	9
10	V	32	Interest - Other/Amortization		North Shore Touhy Associates LLC		520,320	520,320	10
11	V	30	Depreciation Expense		North Shore Touhy Associates LLC		364,094	364,094	11
12	V	19	Legal Fees: Non - Collections		North Shore Touhy Associates LLC		166	166	12
13	V	32	Debt Retirement Fee		North Shore Touhy Associates LLC		264,380	264,380	13
14	Total			\$ 1,102,698			\$ 1,613,888	\$ * 511,190	14

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 1,519	\$ 1,519	15
16	V	24	Travel & Seminar		Alden Management Services, Inc.		418	418	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		7,725	7,725	17
18	V	26	Insurance		Alden Management Services, Inc.		117	117	18
19	V	20	Dues/Subscriptions	39,348	Alden Management Services, Inc.		1,210	(38,138)	19
20	V	30	Depreciation		Alden Management Services, Inc.		9,610	9,610	20
21	V	33	Real Estate Tax		Alden Management Services, Inc.		2,840	2,840	21
22	V	35	Rent-Equip/Vehicles		Alden Management Services, Inc.		23,348	23,348	22
23	V	32	Interest		Alden Management Services, Inc.		4,388	4,388	23
24	V	1	Dietary Aide Coordinator Salary		Alden Management Services, Inc.		2,390	2,390	24
25	V	3	Housekeeping Coordinator Salary		Alden Management Services, Inc.		2,672	2,672	25
26	V	7	Employee Benef % -Gen'l Servs		Alden Management Services, Inc.		2,968	2,968	26
27	V	10	Nurs/Med Records Salary		Alden Management Services, Inc.		74,518	74,518	27
28	V	15	Employee Benef % - Health Care		Alden Management Services, Inc.		2,781	2,781	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		51,935	51,935	29
30	V	27	Employee Benef %-Administrative		Alden Management Services, Inc.		23,815	23,815	30
31	V	19	Professional Fees	906,965	Alden Management Services, Inc.		18,026	(888,939)	31
32	V	21	Gen'l & Admin		Alden Management Services, Inc.		120,997	120,997	32
33	V	6	Repairs & Maintenance	23,392	Alden Management Services, Inc.		25,813	2,421	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 969,705			\$ 377,090	\$ * (592,615)	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	2	Tube Feeding	\$ 4,324	Prism Health Care Sevices, Inc.	0.00%	\$ 4,552	\$ 228	15
16	V	10	Equipment Rental	6,660	Prism Health Care Sevices, Inc.		6,744	84	16
17	V	39	Ancillary Services	57,044	Prism Health Care Sevices, Inc.		24,639	(32,405)	17
18	V	21	Gen'l & Admin Salary		Prism Health Care Sevices, Inc.		7,043	7,043	18
19	V	27	Employee Benefits		Prism Health Care Sevices, Inc.		1,154	1,154	19
20	V	7	Employee Benefits		Prism Health Care Sevices, Inc.		562	562	20
21	V	21	Gen'l & Admin		Prism Health Care Sevices, Inc.		3,088	3,088	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			\$ 68,028			\$ 47,782	\$ * (20,246)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 488,193	Forum Extended Care Services II, Inc.	0.00%	\$ 623,678	\$ 135,485	15
16	V	39	I.V.	487,510	Forum Extended Care Services II, Inc.		60,550	(426,960)	16
17	V	39	Wound Care	908	Forum Extended Care Services II, Inc.		721	(187)	17
18	V	10	House Stock	15,567	Forum Extended Care Services II, Inc.		14,399	(1,168)	18
19	V	10	Pharmacy Consultant	2,232	Forum Extended Care Services II, Inc.		4,468	2,236	19
20	V	27	Employee Vaccinations	2,200	Forum Extended Care Services II, Inc.		1,746	(454)	20
21	V	21	Employee Benefit: G & A		Forum Extended Care Services II, Inc.		7,393	7,393	21
22	V	21	Salary: G & A		Forum Extended Care Services II, Inc.		54,004	54,004	22
23	V	21	General & Administrative		Forum Extended Care Services II, Inc.		40,926	40,926	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		640	640	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		935	935	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			\$ 996,610			\$ 809,460	\$ * (187,150)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Revenue	\$ 2,014,914	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 2,095,094	\$ 80,180	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			\$ 2,014,914			\$ 2,095,094	\$ * 80,180	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	\$ 65,044	Alden Bennett Construction Company, Inc.	0.00%	\$ 69,060	\$ 4,016	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			\$ 65,044			\$ 69,060	\$ * 4,016	39

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

Facility Name & ID Number

Alden North Shore Rehab & HCC

0042028

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

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 Profession	Chicago	Home Office rental	1
2			Alden-Lincoln Park Rehabilitation and Health Ca	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Care	Chicago	Forum Extended Care Se	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care (	Chicago	Alden Management Serv	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and He	McHenry	Alden Gardens of Bloom	Bloomingtondale	Supportive Living Fac	6
7			Alden - Wentworth Rehabilitation and Health Ca	Chicago	Alden Garden Courts of	DesPlaines	Assisted Living/Alzhei	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterfo	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health C	Bloomingtondale	Alden Gardens of Water	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Yo	Bloomingtondale	Prism Health Care Servi	Schaumburg	Nursing and Durable	10
11			Alden - Orland Park Rehabilitation and Health C	Orland Park	Community Physical The	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Car	Chicago	Alden Bennett Construct	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment	Fort Atkinson, WI	Nursing and Durable	13
14			Alden - Town Manor Rehabilitation and Health C	Cicero	Fort Healthcare, LLC	Fort Atkinson, WI	SNF w/in hospital	14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health (	Hoffman Estates				16
17			Alden - North Shore Rehabilitation and Health C	Skokie				17
18			Alden - Des Plaines Rehabilitation and Health C	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24			Alden of Waterford, LLC	Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30								30

Facility Name & ID Number Alden North Shore Rehab & HCC # 0042028 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	President	CEO	100.00	181,726	0.71	1.77	Salary	\$ 3,274	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	67,425	0.71	1.77	Salary	1,215	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	38,821	0.71	1.77	Salary	699	6-7	3
4											4
5											5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of 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											10
11											11
12											12
13								TOTAL	\$ 5,188		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

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

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

Name of Related Organization Alden Management Services, Inc.
Street Address 4200 W. Peterson
City / State / Zip Code Chicago, IL 60646
Phone Number (773-286-3883
Fax Number (773-286-8038

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,340,098	35	\$ 85,836	\$	23,713	\$ 1,519	1
2	24	Travel/Seminar	Patient Days	1,340,098	35	23,644		23,713	418	2
3	25	Other Admin Travel	Patient Days	1,340,098	35	436,530		23,713	7,725	3
4	26	Insurance	Patient Days	1,340,098	35	6,589		23,713	117	4
5	20	Dues/Subscriptions	Patient Days	1,340,098	35	68,371		23,713	1,210	5
6	30	Depreciation	No. of Providers/usage	35	35	340,112		1	9,610	6
7	33	Real Estate Tax	Patient Days/usage	1,340,098	35	184,769		23,713	2,840	7
8	35	Rent-Equip & Vehicles	Patient Days	1,340,098	35	1,319,497		23,713	23,348	8
9	32	Interest	Patient Days/usage	1,340,098	35	2,398,912		23,713	4,388	9
10	1	Dietary Salary	Patient Days	1,340,098	35	135,080	135,080	23,713	2,390	10
11	3	Housekeeping Salary	Patient Days	1,340,098	35	151,028	151,028	23,713	2,672	11
12	7	Employee Benef-Gen'l Servs	Patient Days	1,340,098	35	167,731		23,713	2,968	12
13	10	Nurs/Med Records Salary	Patient Days/usage	1,340,098	35	1,186,643	1,186,643	23,713	74,518	13
14	15	Employee Benef-Health Care	Patient Days	1,340,098	35	157,190		23,713	2,781	14
15	17	Administrative Salary	Patient Days/usage	1,340,098	35	3,283,025	3,283,025	23,713	51,935	15
16	27	Employee Benef-Administrative	Patient Days	1,340,098	35	1,345,837		23,713	23,815	16
17	19	Professional Fees	Patient Days	1,340,098	35	1,018,709	751,716	23,713	18,026	17
18	21	Gen'l & Administrative	Patient Days	1,340,098	35	6,837,958	6,125,097	23,713	120,997	18
19	6	Repairs & Maintenance	Patient Days	1,340,098	35	1,458,765	980,107	23,713	25,813	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 20,606,226	\$ 12,612,696		\$ 377,090	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1	Cambridge (GL 2505)		X	Mortgage	\$40,011.11	8/1/2012	\$ 11,486,700	\$ 11,438,358	3/1/2049	2.5000	\$ 95,521	1							
2	Cambridge (GL 2505)		X	Mortgage		08/01/05	8,388,000	Refinanced		5.4000	110,630	2							
3	Cambridge(GL 2505-183/7053/7059)		X	Operating Loss Loan		08/01/03	2,853,922	Refinanced		5.6900	106,255	3							
4	Bank Leumi (GL 2503/7035)		X	LOC		10/23/10	1,103,270	1,103,270		5.0000	45,351	4							
5	Amortization-Fin/Refin Fee/Early Ret		X	Working Capital							472,294	5							
	Working Capital																		
6	Related party-AMS		x	Working Capital							4,388	6							
7	Related party-FECII		x	Working Capital							640	7							
8												8							
9	TOTAL Facility Related					\$40,011.11		\$ 23,831,892	\$ 12,541,628			\$ 835,080	9						
	B. Non-Facility Related*																		
10	Interest Income Repl Reserve		X								(70)	10							
11	Interest Income(4646/4975)		X								(2,370)	11							
12	Insurance Interest (GL 7053)		X	Medical Malpractice							1,208	12							
13												13							
14	TOTAL Non-Facility Related							\$	\$			\$ (1,232)	14						
15	TOTALS (line 9+line14)							\$ 23,831,892	\$ 12,541,628			\$ 833,848	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 55,600 Line # 36

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

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

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

B. Real Estate Taxes

		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 2011 report.		\$	387,400	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.)		\$	379,236	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(8,164)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	390,600	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.		\$	382,436	7	
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax		\$	3775
		Total Real Estate Tax Expense, Sch V, Line 33		\$	386,211
Real Estate Tax Bill for Calendar Year:		2007	253,072	8	
		2008	260,044	9	
		2009	307,288	10	
		2010	376,132	11	
		2011	379,236	12	
the current year accrual is based on an estimated 3% increase of the prior year tax					

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	\$		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.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden - North Shore Rehabilitation and Health Care Center, Inc COUNTY Cook

FACILITY IDPH LICENSE NUMBER 004-2028

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 2011 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 2011.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>299,128.00</u>	\$ <u>2,840.00</u>
2. <u>See attached (Supplement)</u>	<u>Related party-FECII</u>	\$ <u>42,370.00</u>	\$ <u>935.00</u>
3. <u>10-28-429-015-0000</u>	<u>Nursing Home Facility</u>	\$ <u>2,452.15</u>	\$ <u>2,452.15</u>
4. <u>10-28-429-016-0000</u>	<u>Nursing Home Facility</u>	\$ <u>1,810.46</u>	\$ <u>1,810.46</u>
5. <u>10-28-429-017-0000</u>	<u>Nursing Home Facility</u>	\$ <u>8,993.00</u>	\$ <u>8,993.00</u>
6. <u>10-28-429-018-0000</u>	<u>Nursing Home Facility</u>	\$ <u>37,516.93</u>	\$ <u>37,516.93</u>
7. <u>10-28-429-019-0000</u>	<u>Nursing Home Facility</u>	\$ <u>37,533.39</u>	\$ <u>37,533.39</u>
8. <u>10-28-429-020-0000</u>	<u>Nursing Home Facility</u>	\$ <u>37,298.78</u>	\$ <u>37,298.78</u>
9. <u>10-28-429-021-0000</u>	<u>Nursing Home Facility</u>	\$ <u>37,298.78</u>	\$ <u>37,298.78</u>
10. <u>10-28-429-022-0000</u>	<u>Nursing Home Facility</u>	\$ <u>37,269.96</u>	\$ <u>37,269.96</u>
TOTALS		\$ <u><u>541,671.45</u></u>	\$ <u><u>203,948.45</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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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.**

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Alden - North Shore Rehabilitation and Health Care Center, Inc

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

004-2028

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 2011 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 2011.

(A)		(B)	(C)	(D)
Tax Index Number		Property Description	Total Tax	Tax Applicable to Nursing Home
1.	10-28-429-023-0000	Nursing Home Facility	\$ 37,240.45	\$ 37,240.45
2.	10-28-429-024-0000	Nursing Home Facility	\$ 37,215.65	\$ 37,215.65
3.	10-28-429-025-0000	Nursing Home Facility	\$ 37,215.65	\$ 37,215.65
4.	10-28-429-026-0000	Nursing Home Facility	\$ 37,215.65	\$ 37,215.65
5.	10-28-429-027-0000	Nursing Home Facility	\$ 30,109.49	\$ 30,109.49
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 178,996.89	\$ 178,996.89

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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 45,208

B. General Construction Type: Exterior Brick Frame Steel

Number of Stories 2

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	Nursing facility/SNF	34,483	1997	\$ 955,797	1
2					2
3	TOTALS	34,483		\$ 955,797	3

Facility Name & ID Number Alden North Shore Rehab & HCC

0042028

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

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	93		1999	1999	6,782,967	203,542	40	169,574	(33,968)	2,204,462
5										
6										
7										
8										
	Improvement Type**									
9	draper corp-electric screen			1999	1,252		10			1,252
10	dakota wiring & comm.-wiring for cable tv			1999	2,500		10			2,500
11	climate serv-repair compressor			1999	1,990	133	15	133		1,737
12	tci cable-install cable			1999	1,254		10			1,254
13	ABC-install tiles/repair			2000	4,011	267	15	267		3,431
14	ABC-mainten-various/construction			2000	5,000		10			5,000
15	ABC-mainten-various/construction			2000	10,000		10			10,000
16	ABC-mainten-various/construction			2000	10,000		10			10,000
17	new horizons-phone system			2000	5,744		10			5,744
18	new horizons-phone system & cable			2000	2,784		10			2,784
19	new horizons-phone system			2000	3,742		10			3,742
20	dbs contract.-lawn sprinkler system			2000	1,611	107	15	107		1,343
21	ABC-misc construction work			2000	5,347		5			5,347
22	ABC-misc construction work			2000	13,118		5			13,118
23										
24	ABC-misc construction work (12/31/01 finished-begin exp '02)			2001	3,361		10			3,361
25	Laport (walk off mat carpet/floor covering)			2001	3,548		5			3,548
26	The Floor Source (PT carpet/floor covering)			2001	1,576		5			1,576
27	ABC-beds/bedside cabinets/washers/dryers/bookcases/wallcover			2001	289,721	19,315	15	19,315		231,777
28	New Horizon (phone system)			2001	1,256		10			1,256
29										
30	ABC-misc construction work			2002	16,368	1,091	15	1,091		12,003
31										
32	ABC-misc construction work			2003	2,116		10			2,116
33	GT Mechanical-repair exhaust fans			2003	6,080	608	10	608		5,877
34	EWS-repair opxyen alarm ssytem			2003	2,054		5			2,054
35	ABC-parking lot upgrades			2003	7,538	754	10	754		7,161
36	ABC-parking lot repairs			2003	2,943		5			2,943

*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 North Shore Rehab & HCC

0042028

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

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-thermostat equip	2004	\$ 1,693	\$ 169	10	\$ 169	\$	\$ 1,524	37
38	ABC-repair sewer	2004	19,580	1,958	10	1,958		17,133	38
39	GT Mechanical-misc repairs	2004	1,442		5			1,442	39
40	GT Mechanical-replace pump	2004	2,496		5			2,496	40
41	GT Mechanical-misc repairs	2004	614		5			614	41
42	ABC-bath,plumb. Upgrade	2004	1,813	181	10	181		1,556	42
43	ABC-painting supplies	2004	1,258		5			1,258	43
44	GT Mechanical-Electric improvement	2004	917	92	10	92		765	44
45	ABC-plumbing/misc. repairs	2004	3,971	397	10	397		3,276	45
46	TopNotch-motor drive repair	2004	3,139	314	10	314		2,538	46
47	ABD- carpet repairs	2004	4,943	494	10	494		3,995	47
48	ABC-misc repairs	2004	2,783		7			2,783	48
49	ABC parking lot improve.	2004	16,008	1,601	10	1,601		13,207	49
50									50
51	ABC-Cabinetry	2005	4,393	220	15	220		1,720	51
52	Patten CAT-Repair Generator	2005	2,074	104	20	104		804	52
53	GT Mechanical-No AC Water/Temp Low	2005	1,340	134	10	134		893	53
54	seal/crack/fill asphalt (LLC)	2005	6,045	756	8	756		5,667	54
55	Installed new alerton controlls/rewire/cycling relay	2005	7,064	706	10	706		5,298	55
56	tile and grout restoration-all ceramic tile floors	2005	7,830	783	10	783		5,872	56
57	replaced leaky ceiling parts	2005	1,480		5			1,480	57
58	fabricate/install elevator finishes/baseboards/etc.	2005	12,843	1,284	10	1,284		9,632	58
59	new hvac motor	2005	3,860	386	10	386		2,734	59
60	wired new electronic starter	2005	1,530	153	10	153		1,083	60
61									61
62	GT Mechanical - New Motors/brackets/fan blades	2007	4,497		5			4,497	62
63	ABC/Patten - Replace/Repair Generator	2007	2,898	290	10	290		1,739	63
64	Second Floor Nurses Station	2007	4,246	425	10	425		2,548	64
65	Repair Condensor/Fan Motor sensors	2007	2,529	253	5	253		2,529	65
66	Replaced Domestic Water Pump-ABC	2007	3,032	303	10	303		1,566	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,314,197	\$ 236,820		\$ 202,852	\$ (33,968)	\$ 2,646,035	70

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

Facility Name & ID Number Alden North Shore Rehab & HCC

0042028

Report Period Beginning:

01/01/2012 Ending: 12/31/2012

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,314,197	\$ 236,820		\$ 202,852	\$ (33,968)	\$ 2,646,035	1
2	Repaired AC	2008	7,776	778	10	778		3,499	2
3	New Asphalt - ABC	2008	2,973	372	8	372		1,549	3
4	New Asphalt - ABC	2008	4,110	514	8	514		2,141	4
5	New Fire Alarm Printer/New Ceiling Tiles-ABC	2008	4,007	401	10	401		1,670	5
6	New Plumbing and Electrical Fixtures-ABC	2008	2,509	167	15	167		808	6
7	New Clear Acrylic-Oakton Glass&Mirror	2008	3,517	352	10	352		1,407	7
8	General Labor for Atrium-AMS Maintenance Allocation	2008	3,741	748	5	748		2,993	8
9	Repair Water Heater	2008	3,237	324	10	324		1,538	9
10									10
11	ABC - New Fire Alarm Annunciator	2009	2,637	264	10	264		879	11
12	ABC-New Carpeting ,New Overload Starter&Phase Motor Starter	2009	4,340	868	5	868		2,894	12
13	GT Mechanical-New Belts,New Starter&Coils for Chiller Pump	2009	4,602	460	10	460		1,534	13
14	GT Mechanical-New Pump Seals	2009	3,308	331	10	331		1,103	14
15									15
16	ABC - Exhaust Vent Shaft	2010	3,539	354	10	354		737	16
17	ABC- Concrete Driveway Sealcoat	2010	18,600	1,240	15	1,240		2,583	17
18	TOPNOT - Boiler Assembly - Kitchen Equipment	2010	3,018	604	5	604		1,258	18
19									19
20	Columns, Masonry at Handicapped Parking Area - ALDBEN	2011	2,959	592	5	592		1,134	20
21	Upholstry: Fabric Chairs - Shades Window Sunscreen-ALDDDES	2011	9,984	1,498	5	1,498		1,997	21
22									22
23	Sprinkler System, Fire Protection System - ALDBEN	2012	5,039	67	25	67		67	23
24	Duct Work - ALDBEN	2012	7,421	41	15	41		41	24
25	Reupholster Chairs/Fabric - ALDDDES	2012	2,516	252	5	252		252	25
26	Parking Lot resurface - Kol Emeth - ALDBEN	2012	3,919	164	8	164		164	26
27	Parking Lot resurface - Kol Emeth - ALDBEN	2012	5,175	216	8	216		216	27
28	Conservatory Addiiton Project/Skylights - ALDBEN	2012	8,547	228	25	228		228	28
29	Conservatory/Flooring,Plumbing,Electrical Fixtures,Access Panes,	2012	16,782	448	25	448		448	29
30	Conservatory Addiiton Project/ Concrete, Roofing - ALDBEN	2012	36,550	975	25	975		975	30
31	Conservatory/Concrete, Doors/Frames,,Cabinets,Plumbing,HVAC	2012	38,758	1,034	25	1,034		1,034	31
32	Conservatory Addiiton Project/ Drywall - ALDBEN	2012	48,952	1,305	25	1,305		1,305	32
33	Conservatory Addiiton Project/ Masonrv, Drywall, Roofing - ALD	2012	59,394	1,584	25	1,584		1,584	33
34	TOTAL (lines 1 thru 33)		\$ 7,632,107	\$ 252,997		\$ 219,029	\$ (33,968)	\$ 2,682,069	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 12B, Carried Forward		\$ 7,632,107	\$ 252,997		\$ 219,029	\$ (33,968)	\$ 2,682,069	1
2	Conservatory Addiiton Project/Drywall/Caulking,Roofing,Plumbin	2012	104,492	2,786	25	2,786		2,786	2
3	Conservatory Addiiton Project/Structural Steel - ALDBEN	2012	13,500	360	25	360		360	3
4	ConservatoryDrywall,Glass,Doors/Frames, Cabinets/Ceramic Ston	2012	59,694	1,592	25	1,592		1,592	4
5	Conservatory/HVAC,Electrical,Fire Protection, Furniture,Carpet,	2012	72,579	2,903	25	2,903		2,903	5
6	Conservatory /Doors,Cabinets/Tops,Painting/Decorating, - ALDBE	2012	25,000	1,194	25	1,194		1,194	6
7	Conservatory Addiiton Project/Engineering/Permit/Blueprint Fees	2012	5,933	158	25	158		158	7
8	Conservatory Addiiton Project/Window Treatments/Panels/Curtai	2012	10,376	69	25	69		69	8
9	Conservatory Addiiton Project/Window Treatments/Panels/Valenc	2012	17,069	57	25	57		57	9
10	Conservatory Addiiton Project/Carpet/Installtion - SUPINS	2012	9,887	33	25	33		33	10
11	Conservatory Addiiton Project/Carpet/Installtion - SUPINS	2012	14,500	48	25	48		48	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,965,137	\$ 262,198		\$ 228,230	\$ (33,968)	\$ 2,691,271	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 7,965,137	\$ 262,198		\$ 228,230	\$ (33,968)	\$ 2,691,271	1
2	Forum Prof Ctr: Remodeling	1979	15,057		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	29,324		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	925		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,289		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,317		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,170	73	16	73		1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,816	8
9	Forum Prof Ctr: Remodel/electrical	2001	720	26	7	26		694	9
10	Forum Prof Ctr: bathroom remodel	2002	637	45	5	45		637	10
11	Forum Prof Ctr: remodel suites/etc.	2003	818	81	9	81		818	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	101	7	101		2,291	12
13	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		590	13
14	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	59	7	59		389	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	420	51	7	51		284	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	7	82		264	17
18	Forum Prof Ctr: Building Renovations	2010	1,455	295	7	295		676	18
19	Forum Prof Ctr: Building Renovations	2011	6,379	648	7	648		802	19
20	Forum Prof Ctr: Building Renovations	2012	278	38	7	38		38	20
21	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	21
22	Alden Mgt Servs: Remodel suites	2002	282		7			282	22
23	Alden Mgt Servs: Remodel suites	2003	6,115		7			6,115	23
24									24
25									25
26									26
27									27
28									28
29	Adjust for ABC Related Party Profit	2008	(204)	(12)		(12)		(60)	29
30	Adjust for ABC Related Party Profit	2009	(92)	(15)		(15)		(60)	30
31	Adjust for ABC Related Party Profit	2010	(271)	(8)		(8)		(25)	31
32	Adjust for ABC Related Party Profit	2011	23	4		4		8	32
33	Adjust for ABC Related Party Profit	2012	31,228	920		920		920	33
34	TOTAL (lines 1 thru 33)		\$ 8,082,112	\$ 264,588		\$ 230,620	\$ (33,968)	\$ 2,770,718	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	\$1,004,587	\$149,646	\$117,674	\$(31,972)	various	\$810,023	71
72	Current Year Purchases	1,960,714	15,728	15,728		various	11,470	72
73	Fully Depreciated Assets	147,880	1,327	1,327		various	147,880	73
74								74
75	TOTALS	\$3,113,181	\$166,701	\$134,729	\$(31,972)		\$969,373	75

D. Vehicle Costs. (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Related Party - AMS	Various	98 - '02	\$ 3,911	\$	\$	\$	3	\$ 3,911	76
77										77
78										78
79										79
80	TOTALS			\$ 3,911	\$	\$	\$		\$ 3,911	80

E. Summary of Care-Related Assets		1	2	
		Reference	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)	\$ 12,155,001	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 431,289	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 365,349	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (65,940)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,744,002	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)					
	1	2	Current Book	Accumulated	
	Description & Year Acquired	Cost	Depreciation 3	Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress			
	Description	Cost	
92	Resident Room Suite Conversion	\$ 21,991	92
93			93
94			94
95		\$ 21,991	95

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Related Party - Cost is Backed Out
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☒ NO

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

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☒ NOTerms: *

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: \$17,671Description: Copy mach gl 6861, postage meter gl 6850, & office equip 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	Related party-Pg 6A	various	\$975.83	\$11,710	17
18					18
19					19
20					20
21	TOTAL		\$975.83	\$11,710	21

10. Effective dates of current rental agreement:

Beginning3/1/2000
Ending12/31/2029

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

	Fiscal Year Ending	Annual Rent
12.	12/31/13	\$Varies
13.	12/31/14	\$Varies
14.	12/31/15	\$Varies

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES
☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nursing on site.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM☐
IN OTHER FACILITY☐
COMMUNITY COLLEGE☐
HOURS PER CNA_____

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☐
IN OTHER FACILITY☐
HOURS PER CNA_____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 841,953	\$		\$ 841,953	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			31,429			31,429	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			1,141,532			1,141,532	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				623,678		623,678	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>	39-1,39-3								12
13	Other (specify): <u>See Pg 16A</u>					80,180	147,081		227,261	13
14	TOTAL			\$		\$ 2,095,094	\$ 770,759		\$ 2,865,853	14

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

XIV. Special Services (Direct Cost)

Page 16
Col 5: PT,OT, & ST
Col 6: Supplies

Line	Service	Col. 1:	Ref. No.	To Pg 16: Col. No.		
1.	OT		39-3	To Col 5	\$0.00	\$841,952.90
2.	ST		39-3	To Col 5	0.00	31,428.91
3.						
4.	PT		39-3	To Col 5	0.00	1,141,532.40
5.						
6.						
7.						
8.						
	Pharmacy Supplies per GL				0.00	488,192.84
	Manual Input from Related Party- Forum Drugs					135,485.00
9.	Total to line 9 Pharmacy		See Pg 16A	To Col 6	0.00	623,677.84
10.						
11.						
12.	Exceptional Care-Salaries:		See pg 16A	To Col. 3	0.00	0.00
12.	Exceptional Care-Supplies:		See pg 16A	To Col. 6	0.00	0.00
	Total Exceptional Care (Line 12, Col 8)				0.00	0.00
13.	Other:		See Pg 16A			

13. Col 5: Manual Input: Related Party - CPT	To Col 5		80,180.00
Other		0.00	606,052.93
Manual Input: Related Party - Prism			(32,405.00)
Manual Input: Related Party Forum - I.V.			(426,960.00)
Manual Input: Related Party FECII - Wound Care			(187.00)
Oxygen, from reclass worksheet (Pg 4A)			580.18

13. Col 6: Supplies Total	To Col 6	0.00	147,081.11

13. Total Line 13, Column 8		0.00	227,261.11

14. Total		0.00	2,865,853.16
			=====

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$ 62,824	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 35,000)	1,258,638	1,258,638	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		53,886	6
7	Other Prepaid Expenses	3,366	3,366	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd parties	68,155	266,731	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,330,159	\$ 1,645,445	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		955,797	13
14	Buildings, at Historical Cost		7,878,133	14
15	Leasehold Improvements, at Historical Cost	551,138	1,101,596	15
16	Equipment, at Historical Cost	423,164	2,075,796	16
17	Accumulated Depreciation (book methods)	(589,312)	(4,391,347)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		54,967	21
22	Other Long-Term Assets (specify):	21,991	309,875	22
23	Other(specify): Due from affiliates	7,027,005	9,765,277	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,433,986	\$ 17,750,092	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,764,145	\$ 19,395,538	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 687,668	\$ 727,886	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	127,707	127,707	28
29	Short-Term Notes Payable	1,103,270	1,299,685	29
30	Accrued Salaries Payable	369,499	369,499	30
31	Accrued Taxes Payable (excluding real estate taxes)	52,230	52,230	31
32	Accrued Real Estate Taxes(Sch.IX-B)		390,600	32
33	Accrued Interest Payable	14,391	38,221	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp,Due HFS,SalesTax,Etc.	67,868	67,868	36
37	Due to affiliates	1,977,027	1,875,628	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,399,660	\$ 4,949,323	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,241,943	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to affiliates			43
44	S/holder loans, others			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 11,241,943	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,399,660	\$ 16,191,266	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,364,485	\$ 3,204,271	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,764,145	\$ 19,395,538	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,011,182	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded		3
4	after prior year report submitted:	(5,916)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,005,266	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	359,219	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)	\$ 359,219	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,364,485	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden North Shore Rehab & HCC# 0042028Report Period Beginning: 01/01/2012Ending: 12/31/2012**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	\$ 11,561,832	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,561,832	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	22,427	6
7	Oxygen	665	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 23,092	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	54	12
13	Barber and Beauty Care	859	13
14	Non-Patient Meals	93	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	245	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	9,292	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 10,543	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,370	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,370	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG19A</u>	17,313	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 17,313	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,615,150	30

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,777,106	31
32	Health Care	2,806,915	32
33	General Administration	2,234,020	33
	B. Capital Expense		
34	Ownership	1,245,541	34
	C. Ancillary Expense		
35	Special Cost Centers	3,109,160	35
36	Provider Participation Fee	83,189	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,255,931	40
41	Income before Income Taxes (line 30 minus line 40)**	359,219	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 359,219	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 172,249	44
45	Private Pay - Net Inpatient Revenue	253,163	45
46	Medicare - Net Inpatient Revenue	9,602,484	46
47	Other-(specify) <u>Hospice/Charity/Sales Allowance</u>	1,635	47
48	Other-(specify) <u>Insurance</u>	1,532,301	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,561,832	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 done 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.

STATE OF ILLINOIS

Facility Name & ID Number Alden North Shore Rehab & HCC # 0042028 Report Period Beginning 01/01/2012 Ending:

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Miscellaneous Income/Medical Records	236.10
Miscellaneous Income/Jury Duty Receipt	34.40
Gain on Sale of Assets	17,042.72
Line 28 Total:	<u><u>17,313</u></u>

Facility Name & ID Number Alden North Shore Rehab & HCC# 0042028Report Period Beginning: 01/01/2012Ending: 12/31/2012

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,489	1,602	\$ 75,334	\$ 47.02	1
2	Assistant Director of Nursing	1,482	1,482	60,819	41.04	2
3	Registered Nurses	31,368	33,552	1,112,280	33.15	3
4	Licensed Practical Nurses	3,256	3,384	86,461	25.55	4
5	CNAs & Orderlies	51,657	54,383	770,262	14.16	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,586	1,783	34,407	19.30	8
9	Activity Director	1,904	2,064	38,957	18.87	9
10	Activity Assistants	5,086	5,361	55,574	10.37	10
11	Social Service Workers	3,040	3,132	59,639	19.04	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	52,788	25.38	13
14	Head Cook	5,977	6,047	110,041	18.20	14
15	Cook Helpers/Assistants	33,414	35,876	452,599	12.62	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	67,694	32.55	17
18	Housekeepers	13,733	14,946	168,437	11.27	18
19	Laundry	1,927	2,201	23,176	10.53	19
20	Administrator	2,080	2,080	121,992	58.65	20
21	Assistant Administrator	2,080	2,080	60,330	29.00	21
22	Other Administrative	5,526	5,613	172,900	30.80	22
23	Office Manager	2,014	2,014	31,702	15.74	23
24	Clerical	2,881	2,969	27,231	9.17	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,784	3,012	116,979	38.84	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	40	44	55	1.25	31
32	Other Health Care Unit Manager	5,624	5,805	87,871	15.14	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	183,108	193,590	\$ 3,787,528 *	\$ 19.56	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		\$		35
36	Medical Director	Monthly	12,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,232	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	Monthly	3,021	11-3	44
45	Social Service Consultant	Monthly	840	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 18,093		49

C. CONTRACT NURSES

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

Facility Name & ID Number

Alden North Shore Rehab & HCC

STATE OF ILLINOIS

0042028

Report Period Beginning:

01/01/2012

Page 21

Ending: 12/31/2012

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Jennifer Illarde	Administrator	0	\$ 122,156
Cynthia Palao	Assistant Administrator	0	60,166
		0	
		0	
		0	
		0	
		0	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 182,322

B. Administrative - Other

Description	Amount
	\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	\$

C. Professional Services

Vendor/Payee	Type	Amount
Alden Management Services	Consulting Fees	\$ 869,153
Virchow Krause/BDO Seidman	Accounting Fees	12,451
Ava P. Daley/KPMG/Audit	Accounting Fees	1,103
Latimer	Legal Fees: Non-Collections	1,681
AMS (Eliminated)	Allocated Legal Fees	37,812
Linda Roberts & Assoc	Food Service Audit	899
Risk Mgmt.Schmidt Salzman	Billing Consultants	(1,650)
Kenneth J Fisch	Legal Fees: Collections	21,498
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$ 942,947

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 118,952
Unemployment Compensation Insurance	25,392
FICA Taxes	279,604
Employee Health Insurance	116,263
Employee Meals	37,950
Illinois Municipal Retirement Fund (IMRF)*	
Dental/Life Insurance	3,307
Employee Relations	332
Misc Payroll Costs/401K Match	3,749
Employee Drug Tests/Vaccinations	3,207
Tuition Reimbursement	8,871
TOTAL (agree to Schedule V, line 22, col.8)	\$ 597,628

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		\$
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$
Advertising: Employee Recruitment	1,245
Health Care Worker Background Check (Indicate # of checks performed 81)	810
Patient Background Checks 416	4,160
Surety Bond	780
ILL Health Care Association	3,594
Chicago Title/Sec of State/Costco/ATS	593
Chicago Tribune/Collaborative Healthcare	600
Related party - AMS	1,210
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 12,992

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Related party - AMS	418
Seminar Expense	
IL Council Seminar/IHCA Conv	286
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 704

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

No
- (2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Healthcare Association \$3,593.54
- (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?

10 yrs
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$

14,968

Line

10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (8)

Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.
- (9)

Are you presently operating under a sublease agreement?

YES

x

NO
- (10)

Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

x

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$

83,189

This amount is to be recorded on line 42 of Schedule V.
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

- (13)

Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (14)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$

37,950

Has any meal income been offset against related costs?

None

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:
- (18)

Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes
- (19)

If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

No

Attach invoices and a summary of services for all architect and appraisal fees.