

		FOR BHF USE					

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2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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: <u>0022509</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																							
Facility Name: <u>Alden Estates of Naperville</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2016</u> to <u>12/31/2016</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																							
Address: <u>1525 S Oxford Lane</u> <u>Naperville</u> <u>60565</u>																									
Number City Zip Code																									
County: <u>DuPage</u>																									
Telephone Number: <u>630-983-0300</u> Fax # <u>630-983-9360</u>																									
HFS ID Number: _____		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr><tr><td>(Type or Print Name) <u>Randi Schlossberg-Schullo</u></td></tr><tr><td>(Title) <u>President, Alden Management Services, Inc.</u></td></tr><tr><td rowspan="5">Paid Preparer</td><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr><tr><td>(Print Name and Title) _____</td></tr><tr><td>(Firm Name & Address) _____</td></tr><tr><td>(Telephone) <u>()</u> Fax # <u>()</u></td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) <u>Randi Schlossberg-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 # <u>()</u>											
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Paid Preparer	(Signed) _____																								
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	(Print Name and Title) _____																								
	(Firm Name & Address) _____																								
	(Telephone) <u>()</u> Fax # <u>()</u>																								
Date of Initial License for Current Owners: <u>1/09/79</u>																									
Type of Ownership:																									
<table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☒ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td>_____</td></tr><tr><td></td><td>☐ Limited Liability Co.</td><td>_____</td></tr><tr><td></td><td>☐ Trust</td><td></td></tr><tr><td></td><td>☐ Other _____</td><td></td></tr></table>		☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL	☐ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☒ Corporation	☐ Other _____		☐ "Sub-S" Corp.	_____		☐ Limited Liability Co.	_____		☐ Trust			☐ Other _____	
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	☐ Limited Liability Co.	_____																							
	☐ Trust																								
	☐ Other _____																								
In the event there are further questions about this report, please contact:		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																							
Name: <u>Steven M. Kroll</u> Telephone Number: <u>(773) 286-3883</u>																									
Email Address: _____																									

Facility Name & ID Number Alden Estates of Naperville

0022509 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	203	Skilled (SNF)	203	74,298	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	6
7	203	TOTALS	203	74,298	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	3,347	3,104	5,217	11,668	8
9	SNF/PED					9
10	ICF	29,374	5,376	2,586	37,336	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	32,721	8,480	7,803	49,004	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 65.96%

D. How many bed-hold days during this year were paid by the Department? 0 (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) 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 x

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

I. On what date did you start providing long term care at this location? Date started 1/1/79

J. Was the facility purchased or leased after January 1, 1978? YES x Date 1/1/79 NO

K. Was the facility certified for Medicare during the reporting year? YES x NO If YES, enter number of beds certified 203 and days of care provided 4,191

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

MODIFIED

ACCRUAL x CASH* CASH*

Is your fiscal year identical to your tax year? YES x NO

Tax Year: 12/31/16 Fiscal Year: 12/31/16

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

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	551,934	25,820	27,329	605,083	2,700	607,783	(5,459)	602,324			1
2	Food Purchase		346,562		346,562	(35,210)	311,352	(10,067)	301,285			2
3	Housekeeping	205,531	43,124		248,655	1,280	249,935	6,866	256,801			3
4	Laundry	138,468	27,950		166,418	228	166,646		166,646			4
5	Heat and Other Utilities			226,679	226,679		226,679	(1,622)	225,057			5
6	Maintenance	109,010		253,674	362,684	241	362,925	34,427	397,352			6
7	Other (specify):* related party							6,925	6,925			7
8	TOTAL General Services	1,004,943	443,456	507,682	1,956,081	(30,761)	1,925,320	31,070	1,956,390			8
	B. Health Care and Programs											
9	Medical Director			47,200	47,200		47,200		47,200			9
10	Nursing and Medical Records	3,639,718	226,298	11,038	3,877,054	(985)	3,876,069	61,039	3,937,108			10
10a	Therapy	141,033	6,734	69,737	217,504		217,504		217,504			10a
11	Activities	135,237	4,533	4,336	144,106	355	144,461		144,461			11
12	Social Services	51,683			51,683		51,683		51,683			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party							6,876	6,876			15
16	TOTAL Health Care and Programs	3,967,671	237,565	132,311	4,337,547	(630)	4,336,917	67,915	4,404,832			16
	C. General Administration											
17	Administrative	200,991			200,991		200,991	156,975	357,966			17
18	Directors Fees											18
19	Professional Services			700,471	700,471		700,471	(629,837)	70,634			19
20	Dues, Fees, Subscriptions & Promotions			120,611	120,611		120,611	(89,769)	30,842			20
21	Clerical & General Office Expenses	215,251	23,062	227,693	466,006	442	466,448	184,408	650,856			21
22	Employee Benefits & Payroll Taxes			843,405	843,405	21,791	865,196	(12,195)	853,001			22
23	Inservice Training & Education											23
24	Travel and Seminar			657	657		657	1,353	2,010			24
25	Other Admin. Staff Transportation			6,456	6,456		6,456	13,220	19,676			25
26	Insurance-Prop.Liab.Malpractice			276,679	276,679		276,679	14,080	290,759			26
27	Other (specify):* related party			178,418	178,418		178,418	(122,682)	55,736			27
28	TOTAL General Administration	416,242	23,062	2,354,390	2,793,694	22,233	2,815,927	(484,447)	2,331,480			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,388,856	704,083	2,994,383	9,087,322	(9,158)	9,078,164	(385,462)	8,692,702			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			53,456	53,456		53,456	280,494	333,950			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			128,160	128,160		128,160	665,153	793,313			32
33	Real Estate Taxes			162,380	162,380	(162,380)		167,957	167,957			33
34	Rent-Facility & Grounds			1,135,229	1,135,229	162,380	1,297,609	(1,297,609)				34
35	Rent-Equipment & Vehicles			9,671	9,671		9,671	39,362	49,033			35
36	Other (specify):* MIP							107,973	107,973			36
37	TOTAL Ownership			1,488,896	1,488,896		1,488,896	(36,670)	1,452,226			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		765,977	1,050,270	1,816,247	9,158	1,825,405	(100,764)	1,724,641			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			373,824	373,824		373,824		373,824			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		765,977	1,424,094	2,190,071	9,158	2,199,229	(100,764)	2,098,465			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,388,856	1,470,060	5,907,373	12,766,289		12,766,289	(522,896)	12,243,393			45

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

From Line	To Line	Amount	Description
2		(35,210.00)	Employee Meals
	22	35,210.00	Employee Meals
22		(13,419.00)	Uniform Reclass
	1	2,700.00	Uniform Reclass
	3	1,280.00	Uniform Reclass
	4	228.00	Uniform Reclass
	6	241.00	Uniform Reclass
	10	8,173.00	Uniform Reclass
	11	355.00	Uniform Reclass
	21	442.00	Uniform Reclass
10		(9,158.00)	Oxygen Cost Reclass
	39	9,158.00	Oxygen Cost Reclass
33		(162,380.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	162,380.00	Rent - Real Estate Tax on associated landowner (Pg 6)

Also, check your reclasses on last year's file, as there may be reclasses specific to your facility.

Net (Should be zero) \$ -

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(16,480)	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	(171,905)	30		9
10	Interest and Other Investment Income	(1,334)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(5,136)	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	(25,800)	21		17
18	Fines and Penalties				18
19	Entertainment	(7,121)	20		19
20	Contributions	(6,682)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(78)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(178,396)	27		24
25	Fund Raising, Advertising and Promotional	(30,315)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (443,247)		\$	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)	92,382		34
35	Other- Attach Schedule	(172,031)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (79,649)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (522,896)		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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on utilities	\$ (5,035)	5	1
2	Intercompany interest is not allowed	(123,744)	32	2
3	Misc Income (Record Copies)	(3,519)	10	3
4	Misc Income (Jury Duty)	(17)	21	4
5	Misc Income (Insurance Savings Program)	(1,908)	22	5
6				6
7	Marketing Manager & Aides (GL#6701-100-009)	(34,038)	21	7
8	Employee Benefits for Marketing Manager	(5,327)	22	8
9	Vendor Discounts	(145)	10	9
10				10
11				11
12				12
13				13
14				14
15	Adj for ABC related party profit for 2011 - Page 12	7	30	15
16	Adj for ABC related party profit for 2012 - Page 12	18	30	16
17	Adj for ABC related party profit for 2013 - Page 12	27	30	17
18	Adj for ABC related party profit for 2014 - Page 12	(1)	30	18
19	Adj for ABC related party profit for 2015 - Page 12	(2)	30	19
20	Adj for ABC related party profit for 2016 - Page 12	(3)	30	20
21				21
22	Eliminate deprec exp on Pg 12 items <\$2,500	(4,416)	30	22
23	Eliminate deprec exp on Pg 13 items <\$2,500	(18,578)	30	23
24	Expense capital items <\$2,500 on Pg 13 - NP	20,154	6	24
25	Expense Pg 5 Capital Items <\$2,500 on Pg 12 NP	3,848	6	25
26	Adj Deprec Expense to Detail reports	648	30	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	(172,031)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Naperville# 0022509

Report Period Beginning:

01/01/2016

Ending:

12/31/2016**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	2,787	(8,246)	0	0	0	0	0	0	0	(5,459)	1
2	Food Purchase	(5,136)	0	0	(4,931)	0	0	0	0	0	0	0	(10,067)	2
3	Housekeeping	0	0	6,866	0	0	0	0	0	0	0	0	6,866	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(5,035)	0	3,413	0	0	0	0	0	0	0	0	(1,622)	5
6	Maintenance	7,522	0	26,388	0	0	0	(207)	724	0	0	0	34,427	6
7	Other (specify):*	0	0	6,925	0	0	0	0	0	0	0	0	6,925	7
8	TOTAL General Services	(2,649)	0	46,379	(13,177)	0	0	(207)	724	0	0	0	31,070	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	(3,664)	0	57,138	9,219	(1,654)	0	0	0	0	0	0	61,039	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	6,876	0	0	0	0	0	0	0	0	6,876	15
16	TOTAL Health Care and Programs	(3,664)	0	64,014	9,219	(1,654)	0	0	0	0	0	0	67,915	16
	C. General Administration													
17	Administrative	0	0	156,975	0	0	0	0	0	0	0	0	156,975	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(78)	6,975	(636,734)	0	0	0	0	0	0	0	0	(629,837)	19
20	Fees, Subscriptions & Promotions	(44,118)	0	(45,651)	0	0	0	0	0	0	0	0	(89,769)	20
21	Clerical & General Office Expenses	(59,855)	0	244,263	0	0	0	0	0	0	0	0	184,408	21
22	Employee Benefits & Payroll Taxes	(7,235)	0	0	0	(4,960)	0	0	0	0	0	0	(12,195)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,353	0	0	0	0	0	0	0	0	1,353	24
25	Other Admin. Staff Transportation	0	0	13,220	0	0	0	0	0	0	0	0	13,220	25
26	Insurance-Prop.Liab.Malpractice	0	13,820	260	0	0	0	0	0	0	0	0	14,080	26
27	Other (specify):*	(178,396)	0	55,714	0	0	0	0	0	0	0	0	(122,682)	27
28	TOTAL General Administration	(289,682)	20,795	(210,600)	0	(4,960)	0	0	0	0	0	0	(484,447)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(295,995)	20,795	(100,207)	(3,958)	(6,614)	0	(207)	724	0	0	0	(385,462)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	(194,205)	471,162	3,537	0	0	0	0	0	0	0	0	280,494	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(125,078)	658,625	131,606	0	0	0	0	0	0	0	0	665,153	32
33	Real Estate Taxes	0	162,380	5,577	0	0	0	0	0	0	0	0	167,957	33
34	Rent-Facility & Grounds	0	(1,297,609)	0	0	0	0	0	0	0	0	0	(1,297,609)	34
35	Rent-Equipment & Vehicles	0	0	39,362	0	0	0	0	0	0	0	0	39,362	35
36	Other (specify):*	0	107,973	0	0	0	0	0	0	0	0	0	107,973	36
37	TOTAL Ownership	(319,283)	102,531	180,082	0	0	0	0	0	0	0	0	(36,670)	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	(43,130)	(39,750)	(17,884)	0	0	0	0	0	(100,764)	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	(43,130)	(39,750)	(17,884)	0	0	0	0	0	(100,764)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(615,278)	123,326	79,875	(47,088)	(46,364)	(17,884)	(207)	724	0	0	0	(522,896)	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	\$ 1,297,609	Alden Naperville, LLC	0.00%	\$	\$ (1,297,609)	1
2	V	32	Investment Income RR	172	Alden Naperville, LLC			(172)	2
3	V	19	Accounting Fee		Alden Naperville, LLC		6,975	6,975	3
4	V	33	Real Estate Tax		Alden Naperville, LLC		162,380	162,380	4
5	V	26	General Insurance		Alden Naperville, LLC		13,820	13,820	5
6	V	36	Mortgage Insurance Premium		Alden Naperville, LLC		107,973	107,973	6
7	V	32	Interest - Mortgage		Alden Naperville, LLC		647,866	647,866	7
8	V	30	Depreciation Expense		Alden Naperville, LLC		471,162	471,162	8
9	V	32	Amortization Expense		Alden Naperville, LLC		10,931	10,931	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,297,781			\$ 1,421,107	\$ * 123,326	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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		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%	\$ 3,413	\$ 3,413	15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		1,353	1,353	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		13,220	13,220	17
18	V	26 Insurance		Alden Management Services, Inc.		260	260	18
19	V	20 Dues/Subscriptions	48,378	Alden Management Services, Inc.		2,727	(45,651)	19
20	V	30 Depreciation		Alden Management Services, Inc.		3,537	3,537	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		5,577	5,577	21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		39,362	39,362	22
23	V	32 Interest		Alden Management Services, Inc.		131,606	131,606	23
24	V	1 Diet. Salary		Alden Management Services, Inc.		2,787	2,787	24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		6,866	6,866	25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		6,925	6,925	26
27	V	10 Nurs & Med Record Salary		Alden Management Services, Inc.		57,138	57,138	27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		6,876	6,876	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		156,975	156,975	29
30	V	27 Employee Benefits-Administr.		Alden Management Services, Inc.		55,714	55,714	30
31	V	19 Professional Fees	674,988	Alden Management Services, Inc.		38,254	(636,734)	31
32	V	21 Gen'l & Administrative	56,556	Alden Management Services, Inc.		300,819	244,263	32
33	V	6 Repairs & Maniten.	21,203	Alden Management Services, Inc.		47,591	26,388	33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 801,125			\$ 881,000	\$ * 79,875	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Diet Consultant	\$ 26,400	Prism Health Care Services, Inc.	0.00%	\$ 13	\$ (26,387)	15
16	V	1	Diet Salary		Prism Health Care Services, Inc.		13,696	13,696	16
17	V	2	Tube Feeding	36,872	Prism Health Care Services, Inc.		16,351	(20,521)	17
18	V	10	Equipment Rental	6,660	Prism Health Care Services, Inc.		11,380	4,720	18
19	V	39	Supplies	124,907	Prism Health Care Services, Inc.		51,336	(73,571)	19
20	V	1	Gen'1 & admin & benefits		Prism Health Care Services, Inc.		4,445	4,445	20
21	V	2	Gen'1 & admin & benefits		Prism Health Care Services, Inc.		15,590	15,590	21
22	V	10	Gen'1 & admin & benefits		Prism Health Care Services, Inc.		4,499	4,499	22
23	V	39	Gen'1 & admin & benefits		Prism Health Care Services, Inc.		30,441	30,441	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			\$ 194,839			\$ 147,751	\$ * (47,088)	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	\$ 503,040	Forum Extended Care Services II, Inc.	0.00%	\$ 467,953	\$ (35,087)	15
16	V	39	I.V. Drugs	85,648	Forum Extended Care Services II, Inc.		79,674	(5,974)	16
17	V	39	Wound Care Products	47,349	Forum Extended Care Services II, Inc.		44,046	(3,303)	17
18	V	10	House Stock	18,836	Forum Extended Care Services II, Inc.		17,522	(1,314)	18
19	V	10	Pharmacy Consultant	4,872	Forum Extended Care Services II, Inc.		4,532	(340)	19
20	V	22	Employee Vaccination	4,960	Forum Extended Care Services II, Inc.			(4,960)	20
21	V	39	Employee Vaccination		Forum Extended Care Services II, Inc.		4,614	4,614	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			\$ 664,705			\$ 618,341	\$ * (46,364)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 1,081,036	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,063,152	\$ (17,884)	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			\$ 1,081,036			\$ 1,063,152	\$ * (17,884)	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 and Maintenance	\$ 32,817	Alden Bennett Construction Company, Inc.	0.00%	\$ 32,610	\$ (207)	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			\$ 32,817			\$ 32,610	\$ * (207)	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 and Maintenance	\$ 2,540	Alden Design Group, Inc.	0.00%	\$ 3,264	\$ 724	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			\$ 2,540			\$ 3,264	\$ * 724	39

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

Facility Name & ID Number

Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	Rental property	1
2			Alden-Lincoln Park Rehabilitation and Health C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Ca	Chicago	Forum Extended Care	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	FECS of Central Illino	Chicago	Pharmacy	4
5			Alden of Old Town East, Inc.	Bloomingtondale	Alden Management Se	Chicago	Management	5
6			Alden Terrace of McHenry Rehabilitation and F	McHenry	Alden Gardens of Bloo	Bloomingtondale	Supportive Living F	6
7			Wentworth Rehabilitation and Health Care Cen	Chicago	Alden Garden Courts	DesPlaines	Assisted Living/Alzh	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Water	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health	Bloomingtondale	Alden Gardens of Wat	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomingtondale	Prism Health Care Ser	Schaumburg	Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health	Orland Park	Community Physical T	Addison	Therapy Provider	11
12			Princeton Rehabilitation and Health Care Cent	Chicago	Alden Bennett Constr	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipme	Fort Atkinson, WI	Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health	Cicero	Alden Design Group, I	Chicago	Design & Engineeri	14
15			Alden Trails, Inc.	Bloomingtondale	Achieve Recovery and	Elmhurst	Rehab-substance ab	15
16			Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates	Family Solutions for S	Addison	Private duty care	16
17			Alden - North Shore Rehabilitation and Health	Skokie	Family Home Health S	Addison	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				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			Alden - Long Grove Rehabilitation and Health C	Long Grove				30

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	177,963	1.52	3.80	Salary	\$ 7,037	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	96,196	1.52	3.80	Salary	3,804	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	96,196	1.52	3.80	Salary	3,804	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	112,058	1.52	3.80	Salary	4,431	17-7	4
5	Audra Elisco E.	Training Coordinator	Train employees	0.00	59,899	1.52	3.80	Salary	2,368	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	142,957	1.52	3.80	Salary	5,652	6-7	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 Manangement Services, Inc.										12
13								TOTAL	\$ 27,096		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 Estates of Naperville# 0022509

Report Period Beginning:

01/01/2016Ending: 2/31/2016

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	34	\$ 89,742	\$	49,004	\$ 3,413	1
2	24	Trav & Seminar	Patient Days	34	35,559		49,004	1,353	2
3	25	Other Admin Travel	Patient Days	34	347,560		49,004	13,220	3
4	26	Insurance	Patient Days	34	6,826		49,004	260	4
5	20	Dues & Subscriptions	Patient Days	34	71,705		49,004	2,727	5
6	30	Depreciation	No of Providers/usage	34	140,451		1	3,537	6
7	33	Real Estate Tax	Patient Days/usage	34	172,398		49,004	5,577	7
8	35	Rent-Equip & Vehicle	Patient Days	34	1,034,867		49,004	39,362	8
9	32	Interest	Patient Days/usage	34	1,892,273		49,004	131,606	9
10	1	Dietary Salary	Patient Days	34	73,278	73,278	49,004	2,787	10
11	3	Housekeeping Salary	Patient Days	34	180,508	180,508	49,004	6,866	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	34	182,054		49,004	6,925	12
13	10	Nurs & Med Records Salary	Patient Days	34	1,519,466	1,519,466	49,004	57,138	13
14	15	Employee Benefits -Health Care	Patient Days	34	180,775		49,004	6,876	14
15	17	Administrative Salary	Patient Days/usage	34	4,500,263	4,500,263	49,004	156,975	15
16	27	Employee Benefits - Admin	Patient Days	34	1,464,772		49,004	55,714	16
17	19	Professional fees	Patient Days	34	1,094,912	881,977	49,004	38,254	17
18	21	Gen'I & Admin	Patient Days	34	7,908,785	6,929,587	49,004	300,819	18
19	6	Repair & Maint.	Patient Days	34	1,864,177	1,276,432	49,004	47,591	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 22,760,371	\$ 15,361,511		\$ 881,000	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 2505/7055)		X	Mortgage	\$76,408.80	10/13	\$ 20,349,200	\$ 19,508,591	09/2053	0.0330	\$ 647,866	1	
2												2	
3	Interest Capital Lease		X	Phone Lease							1,213	3	
4	Insurance Interest (GL07053)		X	Medical Malpractice							3,203	4	
5	Amort of Fin Fees (GL 1918)		X	Refinancing							10,931	5	
	Working Capital												
6	Related party-AMS		X	Working Capital							131,606	6	
7												7	
8												8	
9	TOTAL Facility Related				\$76,408.80		\$ 20,349,200	\$ 19,508,591			\$ 794,819	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.	X									(172)	10	
11	Int Income (GL#4975)	X									(1,162)	11	
12	Patient Interest	X									(172)	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (1,506)	14	
15	TOTALS (line 9+line14)						\$ 20,349,200	\$ 19,508,591			\$ 793,313	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 107,973 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

1. Real Estate Tax accrual used on 2015 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	178,800	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.)				\$	168,080	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(10,720)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	173,100	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.				\$	162,380	7
Real Estate Tax History:		Plus: Related Party Taxes - See Pg RE_Tax		\$	5,577	
		Total Real Estate Tax Expense, Sch V, Line 33		\$	167,957	
Real Estate Tax Bill for Calendar Year:		2011	152,587	8	FOR BHF USE ONLY	
		2012	165,243	9		
		2013	170,924	10	13	FROM R. E. TAX STATEMENT FOR 2015 \$ 13
		2014	173,555	11		
		2015	168,080	12	14	PLUS APPEAL COST FROM LINE 5 \$ 14
The current year accrual is based on an estimated 3% increase of the prior year tax.					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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates of Naperville COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0022509

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 2015 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 2015.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. See attached (Supplement)	Related party-Alden Management	\$ 146,629.00	\$ 5,577.00
2. 08-29-307-001	Nursing facility	\$ 168,079.88	\$ 168,079.88
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 314,708.88	\$ 173,656.88

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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

PLEASE NOTE: Payment information from the Internet or otherwise is not considered acceptable tax bill documentation . Facilities located in Cook County are required to providecopies of their original second installment tax bill.

A. Square Feet: 65,063

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

E. Does this cost report reflect any organization or pre-operating costs which are being amortized?
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		1980	\$ 656,000	1
2					2
3	TOTALS			\$ 656,000	3

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

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	203		1980	1979	\$ 2,143,997	\$ 171,905	30	\$	(171,905)	\$ 2,143,997	4
5			2009	2009	5,640,091	144,617	39	144,617		1,144,888	5
6											6
7											7
8											8
	Improvement Type**										
9	bells/doors			1981	876		20			876	9
10	elevator repair			1982	2,796		8			2,796	10
11	repair water sys;roof;install windows/grab bars			1983	21,739		5-20			21,739	11
12	circuit breaker repair			1984	4,478		20			4,478	12
13	electical repair & water tower repair			1987	5,403		3			5,403	13
14	complete building renovation			1987	43,055		3-20			43,055	14
15	complete building renovation			1988	728,446	1,972	3-30	1,972		727,863	15
16	water tower repair/electrical repair			1987	7,293		3			7,293	16
17	repair tlphone sys;electical laundry			1988	3,890		5			3,890	17
18	repair pumppls./laundry;decoratoin			1989	19,459		5-20			19,459	18
19	water heater			1990	8,793		5			8,793	19
20	renovation			1991	24,099		5-20			24,099	20
21	repari water heater boiler freezer condenser			1991	8,380		5			8,380	21
22	repair water heater/freeZer/ssprinkler syst/a/c			1992	19,357		5-25			19,357	22
23	wallcovering hot water heater/paving/doors alarm syst			1993	45,517		5-15			45,517	23
24	plumbing /valves/pvaving			1994	22,139		10-20			22,139	24
25	repair water tower/fire alarms electical /roof wash.mach			1995	45,492		10-20			45,492	25
26	install door/frame			1996	2,200		10			2,200	26
27	replace condenser			1996	5,073		15			5,073	27
28	new cooling tower			1996	15,140		15			15,140	28
29	install amp panel/new circuits			1997	2,670		5			2,670	29
30	new valve			1997	1,710		5			1,710	30
31	recaulking			1997	7,475		5			7,475	31
32	new bearings/hvac/etc.			1998	4,317		5			4,317	32
33	Gen'l Parts- boiler repairs			1997	4,033	202	20	202		3,886	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 Estates of Naperville

0022509

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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	CSI (replaced valves,relief)	1998	\$ 3,200	\$	5	\$	\$	\$ 3,200	37
38	Atash(cleaned & tested dampers)	1998	3,465		5			3,465	38
39	Climate Service (fixed compressor and plate)	1998	8,747		15			8,747	39
40	ETC Carpet (carpet)	1998	1,118		5			1,118	40
41	Climate Service (repair chiller and safety controls)	1998	3,718		10			3,718	41
42	Patten (repair generator)	1998	1,986	99	20	99		1,826	42
43	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		3,632	43
44	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	44
45	Chicago Cooling(repair a/c)	1999	2,171		10			2,171	45
46	Chicago Cooling(repair a/c pump)	1999	2,835		10			2,835	46
47	Harold Scales(4 dehumidifiers)	1999	2,115		10			2,115	47
48	Climate Services(ice machine repair)	1999	2,055		10			2,055	48
49	Fox Valley Fire & Safety(install door holders)	1999	1,568		10			1,568	49
50	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	50
51	ABC: MISC LABOR	1999	2,278		10			2,278	51
52	ABC: CARPENTRY REPAIRS	1999	2,404		10			2,404	52
53	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	53
54	Climate Services, Inc (boiler repair)	2000	9,048		10			9,048	54
55	Climate Services, Inc (boiler repair)	2000	1,654		10			1,654	55
56	Climate Services, Inc (Replace dampers)	2000	6,950		10			6,950	56
57	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,593	20	1,593		26,811	57
58	Poblocki & Sons (room ID"S)	2000	5,398	270	20	270		4,522	58
59	D. B. S Contracting (signs lighting)	2000	2,300		12			2,300	59
60	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696		10			1,696	60
61	Fox Valley Fire & Safety (safety system)	2000	2,351		10			2,351	61
62	GT Mechanical, INC (heater safety defrost fan relay)	2000	1,700		10			1,700	62
63	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658		5			4,658	63
64	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684		10			6,684	64
65	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906		10			5,906	65
66	Alden Bennett Const-time/material build.improv.	2000	3,248		10			3,248	66
67	Coker Service, Inc (dishwasher repair)	2001	1,926		10			1,926	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,971,112	\$ 320,858		\$ 148,953	\$ (171,905)	\$ 4,468,746	70

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 8,971,112	\$ 320,858		\$ 148,953	\$ (171,905)	\$ 4,468,746	1
2	<u>Dav.Sol.- repair relief valve</u>	2002	1,893		5			1,893	2
3	<u>GT Mechanical, Inc.-replace burnt wire/motor hvac)</u>	2002	1,992		10			1,992	3
4	<u>GT Mechanical- replace condensor bundle on water chiller</u>	2002	22,292	621	15	621		22,292	4
5	<u>Alden Bennett Const-time/material build.improv.</u>	2002	5,797		10			5,797	5
6	<u>Alden Bennett Const-time/material build.improv.</u>	2001	10,694	317	15	317		10,694	6
7	<u>Dave Soltwich -repair water line</u>	2003	1,531		5			1,531	7
8	<u>CSI-Coker--repair dishwasher</u>	2003	1,704		5			1,704	8
9	<u>Simplex Grinnell-repair fire alarm&wiring</u>	2003	3,179		5			3,179	9
10	<u>Capps Plumbing-repair mejector pump</u>	2003	1,398		5			1,398	10
11	<u>Alden Bennett Const.- Awning</u>	2004	2,350	157	15	157		1,988	11
12	<u>Alden Bennett Const. -carpeting</u>	2004	841		5			841	12
13	<u>DSL-cable upgrade</u>	2004	704		10			704	13
14	<u>Alden Bennett Const. -nursing station repairs</u>	2004	1,788		15			1,788	14
15	<u>Alden Bennett Const. -new roof</u>	2004	5,023		10			5,023	15
16	<u>Alden Bennett Const. -ceiling tiles</u>	2004	3,205	156	12	156		3,205	16
17	<u>Alden Bennett Const. Asphalt repair</u>	2004	6,580		10			6,580	17
18	<u>CSI Coker-repair pewash pump</u>	2004	2,325		10			2,325	18
19	<u>Alden Bennett Const. -auto door operating equipment</u>	2004	2,788		10			2,788	19
20	<u>Alden Bennett Const. -kitchen repairs</u>	2004	2,335		10			2,335	20
21	<u>Cybor Fire Protection-fire sprinkler</u>	2005	1,510		7			1,510	21
22	<u>GT Mechanical-tower pump replacement</u>	2005	1,750		10			1,750	22
23	<u>Alden Bennett Const. -resident bathroom replacement</u>	2005	1,867		10			1,867	23
24	<u>Capps Plumbing-furnish & install 20 ft of piping</u>	2005	1,985		10			1,985	24
25	<u>Top Notch-repair rinse motor on dishwasher</u>	2005	2,829		10			2,829	25
26	<u>ABCUSC-Custom cable</u>	2005	2,986		10			2,986	26
27	<u>ABCUSC-Custom cable</u>	2005	5,200		10			5,200	27
28	<u>ABCUSC-master antenna</u>	2005	6,300		10			6,300	28
29	<u>Replace Various Mtrs and Kitchen storage room thermostats</u>	2006	4,677	45	10	45		4,677	29
30	<u>Install satellite TV in all common areas and rooms</u>	2006	4,500	187	10	187		4,500	30
31	<u>remove and replace 500 sq ft of roof above room 201</u>	2006	2,655	128	10	128		2,655	31
32	<u>Install satellite TV</u>	2006	9,000	750	10	750		9,000	32
33	<u>charge for addtl fire alarm protection per state</u>	2006	17,800	1,632	10	1,632		17,800	33
34	TOTAL (lines 1 thru 33)		\$ 9,112,590	\$ 324,851		\$ 152,946	\$ (171,905)	\$ 4,609,862	34

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 9,112,590	\$ 324,851		\$ 152,946	\$ (171,905)	\$ 4,609,862	1
2	Condensing Unit	2006	11,688	779	15	779		8,504	2
3	Engineering Fee for preparation of fire alarm drawings	2006	3,500	233	15	233		2,544	3
4	Concrete Slab replacement	2006	1,515	101	15	101		1,103	4
5	Concrete Slab replacement	2006	3,431	229	15	229		2,385	5
6	Leasehold Imp - Install new sidewalk	2007	21,571	1,438	15	1,438		14,140	6
7	Alden Bennett Construction -concrete slab replace	2007	10,593	1,059	10	1,059		10,415	7
8	GT Mechanical - rebuild tower pump	2007	7,674		5			7,674	8
9	Top Notch - install new compressor	2007	5,539	462	12	462		4,424	9
10	Pattern - repair generator	2007	9,531		5			9,531	10
11	Top Notch - replace new booster	2007	5,751	575	10	575		4,696	11
12	A&B CustomCable - rackout cable line	2008	4,380	438	10	438		3,906	12
13	ABC - Repaired plumbing	2008	5,999	600	10	600		5,300	13
14	GT Mechanical - repaired leak pumps	2008	3,972	397	10	397		3,309	14
15									15
16	Adj for ABC related party profit	2008	(34)					(34)	16
17									17
18	Top Notch - new condensing unit	2009	5,988	599	10	599		4,542	18
19	GT Mech - Air condition repaired	2009	3,042		5			3,042	19
20	GT Mech - repaired cracked chiller	2009	6,779		5			6,779	20
21	ABC - Pantry addition - LLC	2009	20,518	1,368	15	1,368		10,944	21
22	Shingles/basement;floor prep;haul away;touchup - LLC	2009	19,672		5			19,672	22
23	windows/signs/firetop sealants/countertop/grout - LLC	2009	13,946		5			13,946	23
24	Adj for ABC related party profit	2009	(271)					(271)	24
25	ABC-Storm Sewer Repair	2010	4,076		5			4,076	25
26	Adj for ABC related party profit	2010	(50)					(50)	26
27									27
28	GARPAV-Asphalt/Paint/Cement blocks for Parking Lot	2011	3,975	497	8	497		2,692	28
29	ABC - Tree Work/Removal	2011	3,736	685	5	685		3,736	29
30	ABC - Window replacement-LLC	2011	48,514	4,851	10	4,851		24,661	30
31	Adj for ABC related party profit	2011	407	7		7		40	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,338,032	\$ 339,169		\$ 167,264	\$ (171,905)	\$ 4,781,568	34

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 9,338,032	\$ 339,169		\$ 167,264	\$ (171,905)	\$ 4,781,568	1
2	Forum Prof Ctr: Remodeling	1979	15,638		20			15,638	2
3	Forum Prof Ctr: Build Improv - multiple	1980	30,457		15			30,457	3
4	Forum Prof Ctr: Tennant Improv	1986	961		13			961	4
5	Forum Prof Ctr: AMS remodel	1990	6,532		10			6,532	5
6	Forum Prof Ctr: Roof	1994	3,445		16			3,445	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,215		16			1,215	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,919		10			1,919	8
9	Forum Prof Ctr: Remodel/electrical	2001	748		7			748	9
10	Forum Prof Ctr: bathroom remodel	2002	661		5			661	10
11	Forum Prof Ctr: remodel suites/etc.	2003	850		9			850	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,616		7			2,616	12
13	Forum Prof Ctr: Suite renovation	2005	528	(45)	10	(45)		528	13
14	Forum Prof Ctr: Superior installations, etc.	2006	126		4			126	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	508		7			508	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	436		7			436	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	887	95	10	95		626	17
18	Forum Prof Ctr: Building Renovations	2010	1,511		5			1,511	18
19	Forum Prof Ctr: Building Renovations	2011	6,625	532	10	532		3,327	19
20	Forum Prof Ctr: Building Renovations	2012	288	39	15	39		195	20
21	Forum Prof Ctr: Building Renovations	2013	432	62	7	62		175	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	440	44		44		100	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	455	121	10	121		172	23
24	Alden Mgt Servs: Remodel suites	1993	6,963		13			6,963	24
25	Alden Mgt Servs: Remodel suites	2002	290		11			290	25
26	Alden Mgt Servs: Remodel suites	2003	6,295					6,295	26
27	Alden Mgt Servs: Motor Controller PC Board	2014	86	17		17		44	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,428,944	\$ 340,034		\$ 168,129	\$ (171,905)	\$ 4,867,906	34

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2016 Ending: 12/31/2016

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		\$ 9,428,944	\$ 340,034		\$ 168,129	\$ (171,905)	\$ 4,867,906	1
2	ABC - Duct Work Installation	2012	5,321	355	15	355		1,567	2
3	OAKFIR - Damper Link Testing Repairs	2012	9,975	998	10	998		4,157	3
4	Adj for ABC related party profit	2012	329	18		18		82	4
5									5
6	GT Mech - Fire Dampers	2013	6,837	684	10	684		2,736	6
7	ABC - Fire Dampers	2013	12,693	1,269	10	1,269		4,759	7
8	GT Mech - Fire Dampers	2013	9,475	948	10	948		3,318	8
9	EQUINT - Washer Motor	2013	2,799	560	5	560		1,913	9
10	JMALLE - Drywall	2013	2,923	195	15	195		634	10
11	JMALLE - Drywall	2013	3,398	227	15	227		757	11
12	ABC - Drywall/Metal Studs	2013	2,611	174	15	174		580	12
13	EQUINT - Washer parts/maint	2013	2,634	527	5	527		1,669	13
14	Adj for ABC related party profit	2013	206	27		27		95	14
15									15
16	ABC - Paving, Concrete and sidewalk	2014	5,277	352	15	352		792	16
17	Adj for ABC related party profit	2014	(10)	(1)		(1)		(2)	17
18									18
19	ABC - Door	2015	3,368	674	5	674		899	19
20	ABC - Insulate, Air-Handler Cabinet	2015	5,889	589	10	589		687	20
21	Adj for ABC related party profit	2015	(18)	(2)		(2)		(2)	21
22									22
23	ABC - Rebuild Boilers	2016	12,370	1,581	5	1,581		1,581	23
24	ABC - Door, frame and rear receiving door	2016	2,810	140	5	140		140	24
25	Adj for ABC related party profit	2016	(29)	(3)		(3)		(3)	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,517,801	\$ 349,346		\$ 177,441	\$ (171,905)	\$ 4,894,265	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	\$1,715,111	\$147,218	\$147,218	\$	varies	\$1,110,758	71
72	Current Year Purchases	179,891	7,127	7,127		varies	4,672	72
73	Fully Depreciated Assets	1,056,166	2,164	2,164		varies	1,056,166	73
74								74
75	TOTALS	\$2,951,168	\$156,509	\$156,509	\$		\$2,171,596	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				\$	\$	\$	\$		\$
77	related party-AMS	various	1998-2004	4,026				3	4,026
78									
79									
80	TOTALS			\$4,026	\$	\$	\$		\$4,026

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)			\$	13,128,995
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	505,855
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	333,950
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(171,905)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	7,069,887

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
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 costs are 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.

		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:

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

15. Is Movable equipment rental included in building rental?
16. Rental Amount for movable equipment: \$15,251Description: 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	related party-PG 6A	various	\$ #####	\$ 15,461	17
18					18
19	Auto lease - gl 6890	various	71.15	854	19
20					20
21	TOTAL		\$ #####	\$ 16,315	21

10. Effective dates of current rental agreement:
Beginning 7/1/2015
Ending 7/1/2025

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

	Fiscal Year Ending	Annual Rent
12.	12/31/2017	\$ varies
13.	12/31/2018	\$ varies
14.	12/31/2019	\$ 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)	\$			

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.)

		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	\$		\$ 422,002	\$		\$ 422,002	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			79,390			79,390	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			518,626			518,626	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				472,567		472,567	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):	39-1, 39-3, if any				(17,884)	249,939		232,055	12
13	Other (specify):	See Pg 16A								13
14	TOTAL			\$		\$ 1,002,134	\$ 722,507		\$ 1,724,641	14

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

				Page 16	
				Col 5: PT,OT, & ST	
XIV. Special Services (Direct Cost)				Col 6: Supplies	
Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	\$422,001.74	
2.	ST	39-3	To Col 5	79,390.39	
3.					
4.	PT	39-3	To Col 5	518,625.97	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			503,040.29	
	Manual Input from Related Party- Forum Drugs			(30,473.00)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	472,567.29	
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	(17,884.00)	From Page 6D
	Other			293,188.21	
	Manual Input: Related Party - Prism			(43,130.00)	From Page 6B
	Manual Input: Related Party FECII - I.V.			(5,974.00)	From Page 6C
	Manual Input: Related Party FECII - Wound Care Products			(3,303.00)	From Page 6C
	Oxygen, from reclass worksheet (Pg 4A)			9,158.00	
13.	Col 6: Supplies Total		To Col 6	249,939.21	
13.	Total Line 13, Column 8			232,055.21	
14.	Total			1,724,640.60	

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	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>123,000</u>)	2,995,669	2,995,669	3
4	Supply Inventory (priced at)	5,253	5,253	4
5	Short-Term Investments			5
6	Prepaid Insurance		11,127	6
7	Other Prepaid Expenses	29,352	109,493	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	105,363	230,368	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,135,637	\$ 3,351,910	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	75,877	75,877	12
13	Land		4,300,000	13
14	Buildings, at Historical Cost		12,515,508	14
15	Leasehold Improvements, at Historical Cost	1,555,492	1,762,067	15
16	Equipment, at Historical Cost	1,352,839	3,004,582	16
17	Accumulated Depreciation (book methods)	(2,766,170)	(6,976,157)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds		182,477	21
22	Other Long-Term Assets (spec <u>Refinancing Fee</u>		239,112	22
23	Other(specify): <u>Due from Affiliate</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 218,038	\$ 15,103,466	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,353,675	\$ 18,455,376	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 883,107	\$ 582,571	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	408,763	408,763	28
29	Short-Term Notes Payable	13,559	13,559	29
30	Accrued Salaries Payable	648,579	648,579	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	28,090	28,090	31
32	Accrued Real Estate Taxes(Sch.IX-B)		173,100	32
33	Accrued Interest Payable		53,649	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>	168,753	168,753	36
37	<u>Due to affiliates & ST portion of LT Debt</u>	1,752,718	2,030,009	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,903,569	\$ 4,107,072	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	60,236	60,236	39
40	Mortgage Payable		19,231,299	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	5,114,352	4,063,008	43
44	<u>Sharehold.loan, other</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,174,588	\$ 23,354,544	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,078,157	\$ 27,461,616	46
47	TOTAL EQUITY(page 18, line 24)	\$ (5,724,482)	\$ (9,006,240)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,353,675	\$ 18,455,376	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,433,132)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,433,132)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(291,350)	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)	\$ (291,350)	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)	\$ (5,724,482)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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	\$ 12,113,513	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,113,513	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	333,096	6
7	Oxygen	12,220	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 345,316	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	600	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2,312	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,911	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,334	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,334	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG19A, if any</u>	11,865	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 11,865	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,474,939	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,956,081	31
32	Health Care	4,337,547	32
33	General Administration	2,793,694	33
	B. Capital Expense		
34	Ownership	1,488,896	34
	C. Ancillary Expense		
35	Special Cost Centers	1,816,247	35
36	Provider Participation Fee	373,824	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,766,289	40
41	Income before Income Taxes (line 30 minus line 40)**	(291,350)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (291,350)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 6,093,402	44
45	Private Pay - Net Inpatient Revenue	1,460,758	45
46	Medicare - Net Inpatient Revenue	2,636,772	46
47	Other-(specify) <u>Hospice/Insurance</u>	1,654,596	47
48	Other-(specify) <u>Veterans/Sales Allow.</u>	267,984	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,113,513	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 Estates of Naperville	#	0022509	Report Period Beginning	01/01/2016	Ending:	12/31/2016
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Details of Page 19, Line 28

Description	Amount
Misc Income (Insurance Savings Program)	\$ 1,908
Misc Income (Record copies)	\$ 3,519
Misc Income (Jury Duty)	\$ 17
Vendor Discounts	\$ 145
Gain on Sale of Prior Year Assets	\$ 6,276

Line 28 Total:	<u>11,865</u>
----------------	---------------

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,360	2,391	\$ 120,216	\$ 50.28	1
2	Assistant Director of Nursing	1,840	1,840	74,502	40.49	2
3	Registered Nurses	35,322	37,890	1,285,396	33.92	3
4	Licensed Practical Nurses	19,931	21,279	576,852	27.11	4
5	CNAs & Orderlies	93,889	100,202	1,379,440	13.77	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,546	3,915	76,930	19.65	8
9	Activity Director	1,912	2,048	44,234	21.60	9
10	Activity Assistants	4,974	5,471	91,002	16.63	10
11	Social Service Workers	2,072	2,115	51,683	24.44	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	68,126	32.75	13
14	Head Cook	4,064	4,064	94,702	23.30	14
15	Cook Helpers/Assistants	31,841	33,452	389,106	11.63	15
16	Dishwashers					16
17	Maintenance Workers	4,160	4,160	109,010	26.20	17
18	Housekeepers	15,194	16,837	205,531	12.21	18
19	Laundry	7,221	7,992	138,468	17.33	19
20	Administrator	2,080	2,131	122,562	57.51	20
21	Assistant Administrator	2,080	2,080	78,429	37.71	21
22	Other Administrative	4,048	4,083	121,492	29.76	22
23	Office Manager	2,160	2,503	52,851	21.12	23
24	Clerical	4,997	5,363	70,973	13.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,512	3,606	135,315	37.52	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Nurse Manager	592	592	23,808	40.22	32
33	Other(specify) <u>Alzheimers Supervi</u>	3,475	3,778	78,228	20.71	33
34	TOTAL (lines 1 - 33)	253,350	269,872	\$ 5,388,856 *	\$ 19.97	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	Monthly	\$ 27,329	1-3	35
36	Medical Director	Monthly	47,200	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,872	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	48	2,640	11-3	44
45	Social Service Consultant	4	280	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	52	\$ 82,321		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	16	\$ 4,345		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	16	\$ 4,345		53

Facility Name & ID Number

Alden Estates of Naperville

STATE OF ILLINOIS

0022509

Report Period Beginning:

01/01/2016

Page 21

Ending: 12/31/2016

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		
DOMINICK, DANIELLE MAELYN		Administrator	0	\$ 49,025	Workers' Compensation Insurance		\$ 197,111	IDPH License Fee		\$		
DEWERDT, KATIE		Administrator	0	73,537	Unemployment Compensation Insurance		48,155	Advertising: Employee Recruitment		96		
BECKFORD, CHRISTINE M		Asst Admin	0	78,429	FICA Taxes		400,001	Health Care Worker Background Check				
					Employee Health Insurance		143,039	(Indicate # of checks performed 50)		1,637		
					Employee Meals		35,210	Patient Background Checks		534 5,444		
					Illinois Municipal Retirement Fund (IMRF)*			Surety Bond/Annual Rpt Fees		1,451		
					Dental, life, and vaccinations		4,087	Health Council		19,488		
					401K Match/employee relations/Tuition Reim.		28,896					
					Employee Drug Tests		2,620					
					Misc Payroll Costs		1,116	Related Party- AMS		2,727		
					Mkt Manager Benefit back out		(5,327)	Less: Public Relations Expense (				
					Insurance savings program		(1,908)	Non-allowable advertising (				
								Yellow page advertising (				
TOTAL (agree to Schedule V, line 17, col. 1)				\$ 200,991	TOTAL (agree to Schedule V, line 22, col.8)		\$ 853,001	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 30,842		
(List each licensed administrator separately.)												
B. Administrative - Other					E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description			Amount		Description		Line #	Amount	Description		Amount	
			\$					\$	Out-of-State Travel		\$	
									In-State Travel			
TOTAL (agree to Schedule V, line 17, col. 3)			\$						Related Party - AMS		1,353	
(Attach a copy of any management service agreement)									Seminar Expense			
C. Professional Services									Illinois Council		355	
Vendor/Payee		Type	Amount						Illinois Recreational Therapy Assoc.		225	
Alden Management Servs.		Consulting	\$ 629,796						Expo Experts		77	
BDO Seidman/Baker Tilly		Accounting Fees	7,710						Entertainment Expense (			
Gozdecki & Del Giudice LLP/Midcap		Legal-Non Collection	2,399						(agree to Sch. V,			
Markley Investigations Inc.		Legal-Collection	78						line 24, col. 8)		2,010	
Joint Commission/Mix Solutions Inc.		Professional Consulting Fee	9,439									
MidCap/Chris Novotny/KPMG		Accounting Fees	1,384									
First Advantage Corp./Achieve Accre		Professional Consulting Fee	4,473									
AMS-Eliminated		Allocated Legal Fees	45,192									
TOTAL (agree to Schedule V, line 19, column 3)			\$ 700,471		TOTAL		\$					
(For legal fee disclosure, see page 39 of instructions)												

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

Alden Estates of Naperville, Inc.
Legal Fee Support
2016

PG 21A

Legal Fees Reported on Pg 21, Section C:	\$	47,669.05
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(78.00)
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>2,399.05</u>

In Detail:

Vendor Name	Invoice Date	Amount
MidCap Allocated Int. 1/16	01/31/16	16.22
MidCap Allocated Int. 4/16	04/30/16	533.36
MidCap Allocated Int. 6/16	06/30/16	35.11
MidCap Allocated Int. 11/16	11/30/16	1,137.58
Gozdecki & Del Giudice LLP	12/24/15	144.08
Gozdecki & Del Giudice LLP	12/24/15	159.96
Gozdecki & Del Giudice LLP	02/10/16	372.74

TOTAL ALLOWABLE LEGAL FEES

2,399.05

Vendor Name	Invoice Date	Amount
Markley Investigations, Inc.	02/09/16	78.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES

78.00

Vendor Name	Invoice Date	Amount
AMS Corp Legal Cost Alloc-'16	01/31/16	3,766.00
AMS Corp Legal Cost Alloc-'16	02/28/16	3,766.00
AMS Corp Legal Cost Alloc-'16	03/31/16	3,766.00
AMS Corp Legal Cost Alloc-'16	04/30/16	3,766.00
AMS Corp Legal Cost Alloc-'16	05/31/16	3,766.00
AMS Corp Legal Cost Alloc-'16	06/30/16	3,766.00
AMS Corp Legal Cost Alloc-'16	07/31/16	3,766.00
AMS Corp Legal Cost Alloc-'16	08/31/16	3,766.00
AMS Corp Legal Cost Alloc-'16	09/30/16	3,766.00
AMS Corp Legal Cost Alloc-'16	10/31/16	3,766.00
AMS Corp Legal Cost Alloc-'16	11/30/16	3,766.00
AMS Corp Legal Cost Alloc-'16	12/31/16	3,766.00

TOTAL Allocated Legal Fees

45,192.00

Total Legal Cost

47,669.05

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. Health Care Council of Illinois = \$19,488

(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. \$ 45,147 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. \$ 373,824
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. \$ 35,210 Has any meal income been offset against related costs? No Indicate the amount. \$ _____

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____

(17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____

(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