

		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: 0050781

Facility Name: Alden Estates of Shorewood

Address: 710 West Black Road Shorewood 60404
Number City Zip Code

County: Will

Telephone Number: (815) 230-8700 Fax # (815) 254-8697

HFS ID Number:

Date of Initial License for Current Owners: 3/9/12

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 01/01/2016 to 12/31/2016 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) Randi Schlossberg-Schullo
(Title) President, Alden Management Services, Inc.

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 Estates of Shorewood

0050781 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	100	Skilled (SNF)	100	36,600	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	100	TOTALS	100	36,600	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	9	4,243	18,127	22,379	8
9	SNF/PED					9
10	ICF	4,578	1,486	24	6,088	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	4,587	5,729	18,151	28,467	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 77.78%

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 3/26/2012

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

K. Was the facility certified for Medicare during the reporting year? YES x NO If YES, enter number of beds certified 100 and days of care provided 17,868

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL x MODIFIED 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 Shorewood # 0050781 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	649,748	36,740	150	686,638	3,801	690,439	4,375	694,814			1
2	Food Purchase		266,101		266,101	(25,058)	241,043	(2,260)	238,783			2
3	Housekeeping	133,674	48,141		181,815	1,740	183,555	3,988	187,543			3
4	Laundry	48,048	15,515		63,563	754	64,317		64,317			4
5	Heat and Other Utilities			250,074	250,074		250,074	(5,462)	244,612			5
6	Maintenance	63,237		195,152	258,389	477	258,866	38,058	296,924			6
7	Other (specify):* related party							4,023	4,023			7
8	TOTAL General Services	894,707	366,497	445,376	1,706,580	(18,286)	1,688,294	42,722	1,731,016			8
	B. Health Care and Programs											
9	Medical Director			45,000	45,000		45,000		45,000			9
10	Nursing and Medical Records	2,713,865	168,893	8,348	2,891,106	9,606	2,900,712	36,235	2,936,947			10
10a	Therapy		8,918	31,800	40,718	382	41,100		41,100			10a
11	Activities	90,106	3,629	6,205	99,940		99,940		99,940			11
12	Social Services	47,559			47,559		47,559		47,559			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party							3,994	3,994			15
16	TOTAL Health Care and Programs	2,851,530	181,440	91,353	3,124,323	9,988	3,134,311	40,229	3,174,540			16
	C. General Administration											
17	Administrative	275,984			275,984		275,984	91,189	367,173			17
18	Directors Fees											18
19	Professional Services			844,824	844,824	(540)	844,284	(773,788)	70,496			19
20	Dues, Fees, Subscriptions & Promotions			116,275	116,275	540	116,815	(90,069)	26,746			20
21	Clerical & General Office Expenses	244,543	18,432	195,735	458,710	917	459,627	(2,106)	457,521			21
22	Employee Benefits & Payroll Taxes			647,200	647,200	4,340	651,540	(32,848)	618,692			22
23	Inservice Training & Education											23
24	Travel and Seminar			432	432		432	786	1,218			24
25	Other Admin. Staff Transportation			3,357	3,357		3,357	7,680	11,037			25
26	Insurance-Prop.Liab.Malpractice			147,584	147,584		147,584	11,410	158,994			26
27	Other (specify):* related party			57,641	57,641		57,641	(25,276)	32,365			27
28	TOTAL General Administration	520,527	18,432	2,013,048	2,552,007	5,257	2,557,264	(813,021)	1,744,243			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,266,764	566,369	2,549,777	7,382,910	(3,041)	7,379,869	(730,070)	6,649,799			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			31,604	31,604		31,604	531,009	562,613			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			2,562	2,562		2,562	729,248	731,810			32
33	Real Estate Taxes			334,345	334,345	(334,345)		337,585	337,585			33
34	Rent-Facility & Grounds			1,157,750	1,157,750	334,345	1,492,095	(1,484,395)	7,700			34
35	Rent-Equipment & Vehicles			18,497	18,497		18,497	22,866	41,363			35
36	Other (specify):* MIP							77,118	77,118			36
37	TOTAL Ownership			1,544,758	1,544,758		1,544,758	213,431	1,758,189			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,435,315	2,530,785	3,966,100	3,041	3,969,141	(253,028)	3,716,113			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			113,949	113,949		113,949		113,949			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		1,435,315	2,644,734	4,080,049	3,041	4,083,090	(253,028)	3,830,062			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,266,764	2,001,684	6,739,269	13,007,717		13,007,717	(769,667)	12,238,050			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		(25,058)	Employee Meals
	22	25,058	Employee Meals
22		(20,718)	Uniform Reclass
	1	3,801	Uniform Reclass
	3	1,740	Uniform Reclass
	4	754	Uniform Reclass
	6	477	Uniform Reclass
	10	12,647	Uniform Reclass
	11	382	Uniform Reclass
	21	917	Uniform Reclass
10		(3,041)	Oxygen Cost Reclass
	39	3,041	Oxygen Cost Reclass
33		(334,345)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	334,345	Rent - Real Estate Tax on associated landowner (Pg 6)
19		(540)	Patient Background Check
	20	540	Patient Background Check

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	(3,821)	2		4
5	Telephone, TV & Radio in Resident Rooms	(3,830)	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	(5,264)	30		9
10	Interest and Other Investment Income	(1,059)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(4,460)	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	(15,818)	21		17
18	Fines and Penalties	(1,000)	32		18
19	Entertainment	(1,432)	20		19
20	Contributions	(4,560)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(709)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(57,641)	27		24
25	Fund Raising, Advertising and Promotional	(35,782)	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)	\$ (135,376)		\$	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)	(494,944)		34
35	Other- Attach Schedule	(139,347)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (634,291)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (769,667)		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 utilites	\$ (7,445)	5	1
2	Other Nursing Income (flu, w/chair,etc)	(14)	21	2
3	Misc Income - Record Copies	(2,693)	10	3
4	Misc Income - Food Rebate	(13)	2	4
5	Misc Income - Jury Duty	(100)	21	5
6				6
7	Vendor Discounts	(522)	10	7
8	Back Out Chamber of Commerce Joliet Region/Joliet Nc	(1,600)	20	8
9	Marketing Manager & Aides (GL#6701-100-009)	(111,315)	21	9
10	Back out % Employee Benefit for Mktg Manager	(16,885)	22	10
11	Back Out Bank Charges - Shorewood LLC	(375)	21	11
12				12
13				13
14				14
15	Eliminate deprec exp on Pg 12 items <\$2,500	(2,442)	30	15
16	Eliminate deprec exp on Pg 13 items <\$2,500	(14,361)	30	16
17	Expense capital items <\$2,500 on Pg 13 - SW	13,042	6	17
18	Expense Pg 5 Capital Items <\$2,500 on Pg 12 SW	4,801	6	18
19	Correct YTD Depreciation	576	30	19
20	ABC Related Party Depreciation Adj 2016	(1)	30	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(139,347)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Shorewood # 0050781 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	1,619	2,756	0	0	0	0	0	0	0	4,375	1
2	Food Purchase	(8,294)	0	0	6,034	0	0	0	0	0	0	0	(2,260)	2
3	Housekeeping	0	0	3,988	0	0	0	0	0	0	0	0	3,988	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(7,445)	0	1,983	0	0	0	0	0	0	0	0	(5,462)	5
6	Maintenance	14,013	0	22,776	0	0	0	(131)	1,400	0	0	0	38,058	6
7	Other (specify):*	0	0	4,023	0	0	0	0	0	0	0	0	4,023	7
8	TOTAL General Services	(1,726)	0	34,389	8,790	0	0	(131)	1,400	0	0	0	42,722	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	(3,216)	0	33,192	7,509	(1,250)	0	0	0	0	0	0	36,235	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	3,994	0	0	0	0	0	0	0	0	3,994	15
16	TOTAL Health Care and Programs	(3,216)	0	37,186	7,509	(1,250)	0	0	0	0	0	0	40,229	16
	C. General Administration													
17	Administrative	0	0	91,189	0	0	0	0	0	0	0	0	91,189	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(709)	10,926	(784,005)	0	0	0	0	0	0	0	0	(773,788)	19
20	Fees, Subscriptions & Promotions	(43,374)	660	(47,355)	0	0	0	0	0	0	0	0	(90,069)	20
21	Clerical & General Office Expenses	(127,622)	375	125,141	0	0	0	0	0	0	0	0	(2,106)	21
22	Employee Benefits & Payroll Taxes	(16,885)	0	0	0	(15,963)	0	0	0	0	0	0	(32,848)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	786	0	0	0	0	0	0	0	0	786	24
25	Other Admin. Staff Transportation	0	0	7,680	0	0	0	0	0	0	0	0	7,680	25
26	Insurance-Prop.Liab.Malpractice	0	11,259	151	0	0	0	0	0	0	0	0	11,410	26
27	Other (specify):*	(57,641)	0	32,365	0	0	0	0	0	0	0	0	(25,276)	27
28	TOTAL General Administration	(246,230)	23,220	(574,048)	0	(15,963)	0	0	0	0	0	0	(813,021)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(251,172)	23,220	(502,473)	16,299	(17,213)	0	(131)	1,400	0	0	0	(730,070)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Shorewood # 0050781 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	(21,492)	548,964	3,537	0	0	0	0	0	0	0	0	531,009	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,059)	726,740	4,567	0	0	0	0	0	0	0	0	729,248	32
33	Real Estate Taxes	0	334,345	3,240	0	0	0	0	0	0	0	0	337,585	33
34	Rent-Facility & Grounds	0	(1,484,395)	0	0	0	0	0	0	0	0	0	(1,484,395)	34
35	Rent-Equipment & Vehicles	0	0	22,866	0	0	0	0	0	0	0	0	22,866	35
36	Other (specify):*	0	77,118	0	0	0	0	0	0	0	0	0	77,118	36
37	TOTAL Ownership	(23,551)	202,772	34,210	0	0	0	0	0	0	0	0	213,431	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	(43,685)	(77,658)	(131,685)	0	0	0	0	0	(253,028)	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	(43,685)	(77,658)	(131,685)	0	0	0	0	0	(253,028)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(274,723)	225,992	(468,263)	(27,386)	(94,871)	(131,685)	(131)	1,400	0	0	0	(769,667)	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	\$ 1,484,395	Alden Estates of Shorewood, LLC	0.00%	\$	\$ (1,484,395)	1
2	V	32	Interest Income - RR	578	Alden Estates of Shorewood, LLC			(578)	2
3	V	19	Accounting/Professional Fees/Surety Bond/Legal Fees		Alden Estates of Shorewood, LLC		10,926	10,926	3
4	V	21	Licenses & Insp./Bank Fees		Alden Estates of Shorewood, LLC		375	375	4
5	V	20	Dues & Subscription/Rprt Fee		Alden Estates of Shorewood, LLC		660	660	5
6	V	33	Real Estate Tax Expense		Alden Estates of Shorewood, LLC		334,345	334,345	6
7	V	26	General Insurance Expense		Alden Estates of Shorewood, LLC		11,259	11,259	7
8	V	36	Mortgage Insurance Premium		Alden Estates of Shorewood, LLC		77,118	77,118	8
9	V	32	Interest on Loan- Mortgage & other		Alden Estates of Shorewood, LLC		724,835	724,835	9
10	V	30	Depreciation Expense		Alden Estates of Shorewood, LLC		548,964	548,964	10
11	V	32	Amortization Exp		Alden Estates of Shorewood, LLC		2,483	2,483	11
12	V								12
13	V								13
14	Total			\$ 1,484,973			\$ 1,710,965	\$ * 225,992	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: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 1,983	\$ 1,983	15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		786	786	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		7,680	7,680	17
18	V	26 Insurance		Alden Management Services, Inc.		151	151	18
19	V	20 Dues/Subscriptions	48,939	Alden Management Services, Inc.		1,584	(47,355)	19
20	V	30 Depreciation		Alden Management Services, Inc.		3,537	3,537	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		3,240	3,240	21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		22,866	22,866	22
23	V	32 Interest		Alden Management Services, Inc.		4,567	4,567	23
24	V	1 Diet. Salary		Alden Management Services, Inc.		1,619	1,619	24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		3,988	3,988	25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		4,023	4,023	26
27	V	10 Nurs & Med Record Salary		Alden Management Services, Inc.		33,192	33,192	27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		3,994	3,994	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		91,189	91,189	29
30	V	27 Employee Benefits-Administr.		Alden Management Services, Inc.		32,365	32,365	30
31	V	19 Professional Fees	818,864	Alden Management Services, Inc.		34,859	(784,005)	31
32	V	21 Gen'l & Administrative	49,608	Alden Management Services, Inc.		174,749	125,141	32
33	V	6 Repairs & Maniten.	51,460	Alden Management Services, Inc.		74,236	22,776	33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 968,871			\$ 500,608	\$ * (468,263)	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	\$	Prism Health Care Services, Inc.	0.00%	\$	\$	15
16	V	1	Diet Salary		Prism Health Care Services, Inc.				16
17	V	2	Tube Feeding	8,103	Prism Health Care Services, Inc.		4,470	(3,633)	17
18	V	10	Equipment Rental	6,660	Prism Health Care Services, Inc.		11,380	4,720	18
19	V	39	Supplies	106,048	Prism Health Care Services, Inc.		43,488	(62,560)	19
20	V	1	Gen'1 & admin & benefits		Prism Health Care Services, Inc.		2,756	2,756	20
21	V	2	Gen'1 & admin & benefits		Prism Health Care Services, Inc.		9,667	9,667	21
22	V	10	Gen'1 & admin & benefits		Prism Health Care Services, Inc.		2,789	2,789	22
23	V	39	Gen'1 & admin & benefits		Prism Health Care Services, Inc.		18,875	18,875	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			\$ 120,811			\$ 93,425	\$ * (27,386)	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	\$ 1,219,159	Forum Extended Care Services II, Inc.	0.00%	\$ 1,134,123	\$ (85,036)	15
16	V	39	I.V. Drugs	103,100	Forum Extended Care Services II, Inc.		95,909	(7,191)	16
17	V	39	Wound Care Products	4,017	Forum Extended Care Services II, Inc.		3,737	(280)	17
18	V	10	House Stock	15,334	Forum Extended Care Services II, Inc.		14,265	(1,069)	18
19	V	10	Pharmacy Consultant	2,600	Forum Extended Care Services II, Inc.		2,419	(181)	19
20	V	22	Employee Vaccination	15,963	Forum Extended Care Services II, Inc.			(15,963)	20
21	V	39	Employee Vaccination		Forum Extended Care Services II, Inc.		14,849	14,849	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			\$ 1,360,173			\$ 1,265,302	\$ * (94,871)	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	\$ 2,451,162	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 2,319,477	\$ (131,685)	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			\$ 2,451,162			\$ 2,319,477	\$ * (131,685)	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	Repair & Maintenance	\$ 20,780	Alden Bennett Construction Company, Inc.	0.00%	\$ 20,649	\$ (131)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 20,780			\$ 20,649	\$ * (131)	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	\$ 4,911	Alden Design Group, Inc.	0.00%	\$ 6,311	\$ 1,400	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			\$ 4,911			\$ 6,311	\$ * 1,400	39

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

Facility Name & ID Number

Alden Estates of Shorewood

0050781

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 Shorewood # 0050781 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	180,912	0.884	2.21	Salary	\$ 4,088	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	97,791	0.884	2.21	Salary	2,209	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	97,791	0.884	2.21	Salary	2,209	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	113,915	0.884	2.21	Salary	2,574	17-7	4
5	Audra Elisco E.	Training Coordinator	Train employees	0.00	60,891	0.884	2.21	Salary	1,376	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	145,325	0.884	2.21	Salary	3,284	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	\$ 15,740		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 Shorewood
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0050781

Report Period Beginning:

01/01/2016

Ending: 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		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	5	Utilities	Patient Days	1,288,358	34	\$ 89,742	\$ 28,467	\$ 1,983	1
2	24	Trav & Seminar	Patient Days	1,288,358	34	35,559	28,467	786	2
3	25	Other Admin Travel	Patient Days	1,288,358	34	347,560	28,467	7,680	3
4	26	Insurance	Patient Days	1,288,358	34	6,826	28,467	151	4
5	20	Dues & Subscriptions	Patient Days	1,288,358	34	71,705	28,467	1,584	5
6	30	Depreciation	No of Providers/usage	34	34	140,451	1	3,537	6
7	33	Real Estate Tax	Patient Days/usage	1,288,358	34	172,398	28,467	3,240	7
8	35	Rent-Equip & Vehicle	Patient Days	1,288,358	34	1,034,867	28,467	22,866	8
9	32	Interest	Patient Days/usage	1,288,358	34	1,892,273	28,467	4,567	9
10	1	Dietary Salary	Patient Days	1,288,358	34	73,278	73,278	1,619	10
11	3	Housekeeping Salary	Patient Days	1,288,358	34	180,508	180,508	3,988	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,288,358	34	182,054	28,467	4,023	12
13	10	Nurs & Med Records Salary	Patient Days	1,288,358	34	1,519,466	1,519,466	33,192	13
14	15	Employee Benefits -Health Care	Patient Days	1,288,358	34	180,775	28,467	3,994	14
15	17	Administrative Salary	Patient Days/usage	1,288,358	34	4,500,263	4,500,263	91,189	15
16	27	Employee Benefits - Admin	Patient Days	1,288,358	34	1,464,772	28,467	32,365	16
17	19	Professional fees	Patient Days	1,288,358	34	1,094,912	881,977	34,859	17
18	21	Gen'I & Admin	Patient Days	1,288,358	34	7,908,785	6,929,587	174,749	18
19	6	Repair & Maint.	Patient Days	1,288,358	34	1,864,177	1,276,432	74,236	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 22,760,371	\$ 15,361,511	\$ 500,608	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge Realty Capital, Ltd.		x		\$71,896.38	10/2013	\$ 14,366,500	\$ 13,956,488	01/2052	5.1700	\$ 724,835	1	
2													2
3													3
4	Insurance Interest (GL07053)		x								1,562	4	
5	Amort of Fin Fees (GL 1918)		x	Malpractice Insurance							2,483	5	
	Working Capital												
6	Related party-AMS		x	Working Capital							4,567	6	
7													7
8													8
9	TOTAL Facility Related				\$71,896.38		\$ 14,366,500	\$ 13,956,488			\$ 733,447	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		x								(578)	10	
11	Int Income (GL#4975)		x								(1,059)	11	
12													12
13													13
14	TOTAL Non-Facility Related						\$	\$			\$ (1,637)	14	
15	TOTALS (line 9+line14)						\$ 14,366,500	\$ 13,956,488			\$ 731,810	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 77,118 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 2015 report.			\$	390,500	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.)			\$	357,045	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(33,455)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	367,800	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.			\$	334,345	7
Real Estate Tax History:		Plus: Related Party Taxes - See Pg RE_Tax		\$	3,240
		Total Real Estate Tax Expense, Sch V, Line 33		\$	337,585
Real Estate Tax Bill for Calendar Year:		2011	35,247	8	
		2012	401,904	9	
		2013	364,460	10	
		2014	379,080	11	
		2015	357,045	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 2015	\$		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.

2015 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates of Shorewood COUNTY Will

FACILITY IDPH LICENSE NUMBER 0050781

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	\$ 3,240.00
2. 05-06-04-405-013-0000	Nursing facility	\$ 357,045.38	\$ 357,045.38
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 503,674.38	\$ 360,285.38

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:	65,300	B. General Construction Type:	Exterior	Face Brick	Frame	Steel Skeleton/Metal Frame	Number of Stories	3 + Basement
------------------------	---------------	--------------------------------------	-----------------	-------------------	--------------	-----------------------------------	--------------------------	---------------------

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).

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	222,931	2006	\$ 1,733,015	1
2					2
3	TOTALS	222,931		\$ 1,733,015	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	100			2012	\$ 13,934,038	\$ 357,283	39	\$ 357,283	\$	\$ 1,726,642
5	Builder's Profit			2012	(205,307)		39	(5,264)	(5,264)	(25,883)
6										
7										
8										
	Improvement Type**									
9	ABC - Dyke, for generator			2016	15,777	526	15	526		526
10	GTMECH - Chiller, leak repair			2016	5,631	1,032	5	1,032		1,032
11	Stain Furniture - AMS			2016	10,124	337	10	337		337
12	Stain Furniture - AMS			2016	9,184	230	10	230		230
13	Stain Furniture - AMS			2016	4,544	76	10	76		76
14	Stain Furniture - AMS			2016	7,480	62	10	62		62
15	Stain Furniture - AMS			2016	10,120		10			
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31	Adj for ABC related party profit			2016	(30)	(1)		(1)		(1)
32										
33										
34										
35										
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 Shorewood

0050781

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		\$ 13,791,561	\$ 359,545		\$ 354,281	\$ (5,264)	\$ 1,703,021	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)		\$ 13,882,473	\$ 360,411		\$ 355,146	\$ (5,264)	\$ 1,789,360	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	\$1,441,380	\$204,873	\$204,873	\$	varies	\$990,372	71
72	Current Year Purchases	39,785	786	786		varies	710	72
73	Fully Depreciated Assets	92,910	1,808	1,808		varies	92,910	73
74								74
75	TOTALS	\$1,574,075	\$207,467	\$207,467	\$		\$1,083,992	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	related party-AMS	various	1998-2004	\$4,026	\$	\$	\$	3	\$4,026	76
77										77
78										78
79										79
80	TOTALS			\$4,026	\$	\$	\$		\$4,026	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)	\$17,193,589	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$567,878	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$562,613	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(5,264)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,877,378	85

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

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

G. Construction-in-Progress

	Description	Cost	
92	Paving, Asphalt - ALDBEN	\$19,492	92
93			93
94			94
95		\$19,492	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 eliminated
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☒ NO

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

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease.
9. Option to Buy:☐ YES☒ NOTerms:*

10. Effective dates of current rental agreement:
Beginning 5/2/2012
Ending 5/2/2022

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

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: \$20,594Description: 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	\$748.42	\$8,981	17
18					18
19	Auto lease - gl 6890	various	724.77	8,697	19
20					20
21	TOTAL		\$#####	\$17,678	21

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

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

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

C. CONTRACTUAL INCOME

D. NUMBER OF CNAs TRAINED

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility		Contract	Total
		Drop-outs	Completed		
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)	\$			

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	\$		\$ 1,008,541	\$		\$ 1,008,541	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			125,886			125,886	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			1,317,035			1,317,035	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				1,148,972		1,148,972	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
	Academic Education		hrs							11
12	Other (specify):	39-1, 39-3, if any								12
13	Other (specify): See Pg 16A					(131,685)	247,364		115,679	13
14	TOTAL			\$		\$ 2,319,777	\$ 1,396,336		\$ 3,716,113	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	-	\$1,008,541.13
2.	ST	39-3	To Col 5	-	125,886.05
3.					
4.	PT	39-3	To Col 5	-	1,317,034.79
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			-	1,219,159.22
	Manual Input from Related Party- Forum Drugs				(70,187.00)
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	-	1,148,972.22
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		(131,685.00)
	Other			-	295,479.18
	Manual Input: Related Party - Prism				(43,685.00)
	Manual Input: Related Party FECII - I.V.				(7,191.00)
	Manual Input: Related Party FECII - Wound Care Products				(280.00)
	Oxygen, from reclass worksheet (Pg 4A)				3,041.00
13.	Col 6: Supplies Total		To Col 6	-	247,364.18
13.	Total Line 13, Column 8			-	115,679.18
14.	Total			-	3,716,113.37
					=====

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	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>46,000</u>)	1,665,675	1,665,675	3
4	Supply Inventory (priced at)	4,078	4,078	4
5	Short-Term Investments			5
6	Prepaid Insurance		9,642	6
7	Other Prepaid Expenses	25,335	82,733	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	21,477	184,891	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,716,565	\$ 1,947,020	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,733,015	13
14	Buildings, at Historical Cost		13,934,039	14
15	Leasehold Improvements, at Historical Cost	64,418	73,824	15
16	Equipment, at Historical Cost	265,825	1,577,914	16
17	Accumulated Depreciation (book methods)	(136,293)	(2,806,168)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds		559,632	21
22	Other Long-Term Assets (spe <u>CIP/Finance Fees</u>	19,492	75,336	22
23	Other(specify): <u>Due from Affiliate</u>	2,017,296	2,019,101	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,230,738	\$ 17,166,693	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,947,303	\$ 19,113,713	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 635,081	\$ 610,150	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	168,303	168,303	28
29	Short-Term Notes Payable		144,601	29
30	Accrued Salaries Payable	395,439	395,439	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	21,697	21,697	31
32	Accrued Real Estate Taxes(Sch.IX-B)		367,800	32
33	Accrued Interest Payable		60,129	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>	207,869	207,869	36
37	<u>Due to Affiliates</u>	3,223,967	3,223,967	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,652,356	\$ 5,199,955	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,811,888	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>			43
44	<u>Sharehold.loan, other</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 13,811,888	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,652,356	\$ 19,011,843	46
47	TOTAL EQUITY(page 18, line 24)	\$ (705,053)	\$ 101,870	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,947,303	\$ 19,113,713	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,228,461)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,228,461)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	523,408	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)	\$ 523,408	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)	\$ (705,053)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Shorewood

0050781

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	\$ 13,436,066	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,436,066	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	77,284	6
7	Oxygen	4,067	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 81,351	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	252	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,821	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	4,709	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 8,782	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,059	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,059	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	3,868	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,868	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,531,125	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,706,580	31
32	Health Care	3,124,323	32
33	General Administration	2,552,007	33
	B. Capital Expense		
34	Ownership	1,544,758	34
	C. Ancillary Expense		
35	Special Cost Centers	3,966,100	35
36	Provider Participation Fee	113,949	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,007,717	40
41	Income before Income Taxes (line 30 minus line 40)**	523,408	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 523,408	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 778,633	44
45	Private Pay - Net Inpatient Revenue	605,303	45
46	Medicare - Net Inpatient Revenue	10,134,640	46
47	Other-(specify) Hospice/Insurance	1,917,490	47
48	Other-(specify) Veterans/Sales Allow.		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 13,436,066	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 Shorewood # 0050781 Report Period Beginning 01/01/2016 Ending: 12/31/2016

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (discribe) (is offset against Sch.# V)	
Misc Income (Record copies)	\$ 2,693
Misc Income - Donation	\$ 13
Misc Income - Jury Duty	\$ 100
Vendor Discounts	\$ 522
Gain on Sale of Prior Year Assets	\$ 540

Line 28 Total:	<u><u>3,868</u></u>
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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	2,110	2,110	\$ 111,715	\$ 52.95	1
2	Assistant Director of Nursing	2,113	2,113	93,645	44.32	2
3	Registered Nurses	45,887	48,041	1,494,290	31.10	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies	60,001	62,533	730,501	11.68	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	39,214	18.85	9
10	Activity Assistants	4,781	4,923	50,892	10.34	10
11	Social Service Workers	2,112	2,167	47,559	21.95	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	75,766	36.43	13
14	Head Cook	6,240	6,240	164,242	26.32	14
15	Cook Helpers/Assistants	34,185	35,590	409,741	11.51	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	63,237	30.40	17
18	Housekeepers	11,477	12,138	133,674	11.01	18
19	Laundry	4,473	4,718	48,048	10.18	19
20	Administrator	2,080	2,080	150,503	72.36	20
21	Assistant Administrator	3,600	3,600	125,480	34.86	21
22	Other Administrative	5,528	5,536	157,567	28.46	22
23	Office Manager	2,080	2,080	43,839	21.08	23
24	Clerical	4,339	4,444	43,138	9.71	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,893	3,893	154,739	39.75	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Manager/Nurse	6,639	7,123	128,974	18.11	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	207,778	215,569	\$ 4,266,764 *	\$ 19.79	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	\$ 150	1-3	35
36	Medical Director	Monthly	45,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	Monthly	2,400	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	44	2,420	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	44	\$ 49,970		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	14	\$ 5,665	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	14	\$ 5,665		53

STATE OF ILLINOIS

Page 21

Facility Name & ID Number

Alden Estates of Shorewood

0050781

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
AKERMAN, ANNETTE G	Administrator	0	\$ 146,619
CASTLEMAN, STEPHANIE M	Administrator	0	3,884
CASTLEMAN, STEPHANIE M	Assistant Administrator	0	67,566
BOLYN, ASHLEY M	Assistant Administrator	0	57,914
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 275,984

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 Servs.	Consulting Fees	\$ 773,672
BDO Seidman/Baker Tilly	Accounting Fees	7,710
Chris Novotny/KPMG	Accounting Fees	216
Clerk Of Circuit Court/Grundy Court	Legal:Collections	659
First Advantage Corp./Mix Solutions/	Professional Consulting Fee	9,395
Achieve Accreditation	Professional Consulting Fee	4,490
AMS-Eliminated	Allocated Legal Fees	45,192
Joint Commission	Professional Consulting Fee	2,200
Markley Investigations Inc.	Legal:Collections	50
Kent College of Law	Legal: Non-Collections	1,076
Pogrund & Korey LLC	Legal: Non-Collections	165
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 844,824

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 158,047
Unemployment Compensation Insurance	25,174
FICA Taxes	313,842
Employee Health Insurance	96,163
Employee Meals	25,058
Illinois Municipal Retirement Fund (IMRF)*	
Dental Insurance/Life Insurance	2,314
Misc Payroll Costs/401K Match	6,371
Employee Drug Tests	3,201
Employee Relations/Tuition Reimbursement	5,406
Back out % Employee Benefit for Mktg Manager	(16,885)
TOTAL (agree to Schedule V, line 22, col.8)	\$ 618,692

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	190
Health Care Worker Background Check (Indicate # of checks performed 62)	2,016
Patient Background Checks 807	8,070
Surety Bond Fees/Annual Report Fee	552
Health Care Council of Illinois	9,600
Shaw Suburban Media Group	4,075
Related party-Shorewood LLC (Secretary of S	660
Related Party- AMS	1,584
Less: Public Relations Expense ()	
Non-allowable advertising ()	
Yellow page advertising ()	
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 26,746

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Related Party - AMS	786
Seminar Expense	
Illinois Council	355
Expo Experts	77
Entertainment Expense ()	
TOTAL (agree to Sch. V, line 24, col. 8)	\$ 1,218

* Attach copy of IMRF notifications

**See instructions.

Legal Fees Reported on Pg 21, Section C:	\$	47,141.79
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(709.00)
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	\$	1,240.79

In Detail:

Vendor Name	Invoice Date	Amount
Kent College of Law	4/20/2016	318.75
Kent College of Law	4/20/2016	584.38
Kent College of Law	10/21/2016	172.66
Stone Pogrund & Korey LLC	1/29/2016	110.00
Stone Pogrund & Korey LLC	6/1/2016	55.00

TOTAL ALLOWABLE LEGAL FEES	1,240.79
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Vendor Name	Invoice Date	Amount
Arianna Fisch	12/31/2015	5.00
Arianna Fisch	12/31/2015	50.00
Arianna Fisch	2/25/2016	2.00
Clerk Of The Circuit Court	2/29/2016	228.00
Clerk Of The Circuit Court	2/29/2016	301.00
Grundy County Sheriff Police	2/29/2016	73.00
Markley Investigations Inc.	6/28/2016	50.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES	709.00
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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
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Total Legal Cost	47,141.79
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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 = \$9,600
- (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.

\$

17,756

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.

\$

113,949

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.

\$

25,058

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