

		FOR BHF USE					

LL1

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: 0050146

Facility Name: Alden Estates of Skokie

Address: 4626 Old Orchard Rd Skokie 60076
Number City Zip Code

County: Cook

Telephone Number: (847) 676-4800 Fax # (847) 676-4860

HFS ID Number:

Date of Initial License for Current Owners: 01/09/09

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 Skokie

0050146 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	56	Skilled (SNF)	56	20,496	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	56	TOTALS	56	20,496	7

B. Census-For the entire report period.						
	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF		2,481	6,355	8,836	8
9	SNF/PED					9
10	ICF		8		8	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS		2,489	6,355	8,844	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 43.15%

D. How many bed-hold days during this year were paid by the Department?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

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

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

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

I. On what date did you start providing long term care at this location?
Date started 1/8/09

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 1/8/09 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter number of beds certified 56 and days of care provided 6,355

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/16 Fiscal Year: 12/31/16
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Alden Estates of Skokie # 0050146 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	341,183	11,226	377	352,786	2,621	355,407	1,578	356,985			1
2	Food Purchase		92,990		92,990	(8,490)	84,500	(3,063)	81,437			2
3	Housekeeping	62,725	20,690		83,415	2,330	85,745	1,239	86,984			3
4	Laundry	52,673	9,644	249	62,566		62,566		62,566			4
5	Heat and Other Utilities			88,617	88,617		88,617	(887)	87,730			5
6	Maintenance	56,514		131,049	187,563		187,563	15,190	202,753			6
7	Other (specify):* related party & security			255	255		255	1,250	1,505			7
8	TOTAL General Services	513,095	134,550	220,547	868,191	(3,539)	864,652	15,307	879,959			8
	B. Health Care and Programs											
9	Medical Director			9,000	9,000		9,000		9,000			9
10	Nursing and Medical Records	1,126,017	59,300	1,383	1,186,700	1,364	1,188,064	15,727	1,203,791			10
10a	Therapy		3,557	11,400	14,957		14,957		14,957			10a
11	Activities	30,156	2,224	2,430	34,810		34,810		34,810			11
12	Social Services	45,994		216	46,210		46,210		46,210			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party							1,241	1,241			15
16	TOTAL Health Care and Programs	1,202,167	65,081	24,429	1,291,677	1,364	1,293,041	16,968	1,310,010			16
	C. General Administration											
17	Administrative	173,596			173,596		173,596	28,330	201,926			17
18	Directors Fees											18
19	Professional Services			303,490	303,490		303,490	(249,910)	53,580			19
20	Dues, Fees, Subscriptions & Promotions			86,365	86,365		86,365	(66,322)	20,043			20
21	Clerical & General Office Expenses	55,761	10,552	168,908	235,221	435	235,656	(36,476)	199,180			21
22	Employee Benefits & Payroll Taxes			320,423	320,423	1,740	322,163	(4,184)	317,979			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,188	1,188		1,188	244	1,432			24
25	Other Admin. Staff Transportation			123	123		123	2,386	2,509			25
26	Insurance-Prop.Liab.Malpractice			94,208	94,208		94,208	6,633	100,841			26
27	Other (specify):* related party			21,435	21,435		21,435	(11,380)	10,055			27
28	TOTAL General Administration	229,357	10,552	996,139	1,236,048	2,175	1,238,223	(330,679)	907,544			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,944,619	210,183	1,241,115	3,395,916		3,395,916	(298,404)	3,097,513			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			17,373	17,373		17,373	250,876	268,249			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			883	883		883	439,887	440,770			32
33	Real Estate Taxes			102,974	102,974	(102,974)		106,797	106,797			33
34	Rent-Facility & Grounds			710,505	710,505	102,974	813,479	(813,479)				34
35	Rent-Equipment & Vehicles			10,904	10,904		10,904	7,104	18,008			35
36	Other (specify):* MIP							48,291	48,291			36
37	TOTAL Ownership			842,639	842,639		842,639	39,476	882,115			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		518,687	1,118,386	1,637,073		1,637,073	(36,222)	1,600,851			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			46,186	46,186		46,186		46,186			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		518,687	1,164,572	1,683,259		1,683,259	(36,222)	1,647,037			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,944,619	728,870	3,248,326	5,921,814		5,921,814	(295,150)	5,626,664			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		(8,490)	Employee Meals
	22	8,490	Employee Meals
22		(6,750)	Uniform Reclass
	1	2,621	Uniform Reclass
	3	2,330	Uniform Reclass
	4		Uniform Reclass
	6		Uniform Reclass
	10	1,364	Uniform Reclass
	11		Uniform Reclass
	21	435	Uniform Reclass
10		-	Oxygen Cost Reclass
	39	-	Oxygen Cost Reclass
33		(102,974)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	102,974	Rent - Real Estate Tax on associated landowner (Pg 6)

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	(3,765)	2		4
5	Telephone, TV & Radio in Resident Rooms	(2,886)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(508)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,068)	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	(1,232)	21		17
18	Fines and Penalties				18
19	Entertainment	(357)	20		19
20	Contributions	(3,854)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(21,435)	27		24
25	Fund Raising, Advertising and Promotional	(20,554)	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)	\$ (57,659)		\$	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)	(172,427)		34
35	Other- Attach Schedule	(65,064)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (237,491)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (295,150)		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			Sch. V Line	
	Amount	Reference		
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (1,177)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(8,756)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	1,649	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	10,094	6	4
5	Reconcile depreciation expense	1	30	5
6	Elim ABC Deprec Exp from Pg 12 series	114	30	6
7	Valet cost	(65,958)	21	7
8	Late fees on utilities	(1,503)	5	8
9	Vendor Discounts	(47)	10	9
10				10
11	Back out R/E Tax Refund	2,816	33	11
12	Misc Income- Jury Duty	(25)	21	12
13	Misc. income - Record Copies	(1,016)	21	13
14	Misc. income - Donations	(755)	21	14
15	Back out Landowner Bank Charges	(12)	20	15
16	Chamber of Commerce fees	(490)	20	16
17	Rotary Club Fees		20	17
18	AMS Depreciation Adj.		30	18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(65,064)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Skokie # 0050146 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	503	1,075	0	0	0	0	0	0	0	1,578	1
2	Food Purchase	(6,833)	0	0	3,770	0	0	0	0	0	0	0	(3,063)	2
3	Housekeeping	0	0	1,239	0	0	0	0	0	0	0	0	1,239	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,503)	0	616	0	0	0	0	0	0	0	0	(887)	5
6	Maintenance	8,857	0	6,219	0	0	0	(76)	191	0	0	0	15,190	6
7	Other (specify):*	0	0	1,250	0	0	0	0	0	0	0	0	1,250	7
8	TOTAL General Services	521	0	9,827	4,845	0	0	(76)	191	0	0	0	15,307	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	(47)	0	10,312	5,808	(346)	0	0	0	0	0	0	15,727	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	1,241	0	0	0	0	0	0	0	0	1,241	15
16	TOTAL Health Care and Programs	(47)	0	11,553	5,808	(346)	0	0	0	0	0	0	16,968	16
	C. General Administration													
17	Administrative	0	0	28,330	0	0	0	0	0	0	0	0	28,330	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	17,586	(267,496)	0	0	0	0	0	0	0	0	(249,910)	19
20	Fees, Subscriptions & Promotions	(25,267)	321	(41,376)	0	0	0	0	0	0	0	0	(66,322)	20
21	Clerical & General Office Expenses	(68,986)	0	32,510	0	0	0	0	0	0	0	0	(36,476)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(4,184)	0	0	0	0	0	0	(4,184)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	244	0	0	0	0	0	0	0	0	244	24
25	Other Admin. Staff Transportation	0	0	2,386	0	0	0	0	0	0	0	0	2,386	25
26	Insurance-Prop.Liab.Malpractice	0	6,586	47	0	0	0	0	0	0	0	0	6,633	26
27	Other (specify):*	(21,435)	0	10,055	0	0	0	0	0	0	0	0	(11,380)	27
28	TOTAL General Administration	(115,688)	24,493	(235,300)	0	(4,184)	0	0	0	0	0	0	(330,679)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(115,214)	24,493	(213,920)	10,652	(4,530)	0	(76)	191	0	0	0	(298,404)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Skokie # 0050146 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	(9,817)	257,156	3,537	0	0	0	0	0	0	0	0	250,876	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(508)	438,976	1,419	0	0	0	0	0	0	0	0	439,887	32
33	Real Estate Taxes	2,816	102,974	1,007	0	0	0	0	0	0	0	0	106,797	33
34	Rent-Facility & Grounds	0	(813,479)	0	0	0	0	0	0	0	0	0	(813,479)	34
35	Rent-Equipment & Vehicles	0	0	7,104	0	0	0	0	0	0	0	0	7,104	35
36	Other (specify):*	0	48,291	0	0	0	0	0	0	0	0	0	48,291	36
37	TOTAL Ownership	(7,509)	33,918	13,067	0	0	0	0	0	0	0	0	39,476	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	(17,551)	(29,465)	10,793	0	0	0	0	0	(36,222)	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	(17,551)	(29,465)	10,793	0	0	0	0	0	(36,222)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(122,723)	58,411	(200,853)	(6,898)	(33,995)	10,793	(76)	191	0	0	0	(295,150)	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	\$ 813,479	Alden Estates of Skokie, LLC	0.00%	\$	\$ (813,479)	1
2	V	32	Interest Income Repl Reserve	224	Alden Estates of Skokie, LLC			(224)	2
3	V	19	Accounting/Professional fees		Alden Estates of Skokie, LLC		6,975	6,975	3
4	V	19	Legal Fees:Non-collections		Alden Estates of Skokie, LLC		10,611	10,611	4
5	V	20	Licen&Inspect/Annual Rep		Alden Estates of Skokie, LLC		321	321	5
6	V	6	R & M		Alden Estates of Skokie, LLC				6
7	V	33	Real Estate Tax Expense		Alden Estates of Skokie, LLC		102,974	102,974	7
8	V	26	General Insurance Expense		Alden Estates of Skokie, LLC		6,586	6,586	8
9	V	36	Mortgage Insurance Premium		Alden Estates of Skokie, LLC		48,291	48,291	9
10	V	32	Interest on Mortgage		Alden Estates of Skokie, LLC		434,643	434,643	10
11	V	30	Depreciation		Alden Estates of Skokie, LLC		257,156	257,156	11
12	V	32	Amortization		Alden Estates of Skokie, LLC		4,557	4,557	12
13	V	21	Write OFF Old A/P		Alden Estates of Skokie, LLC				13
14	Total			\$ 813,703			\$ 872,114	\$ * 58,411	14

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 616	\$ 616	15
16	V	24	Travel & Seminar		Alden Management Services, Inc.		244	244	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		2,386	2,386	17
18	V	26	Insurance		Alden Management Services, Inc.		47	47	18
19	V	20	Dues & Subscriptions	41,868	Alden Management Services, Inc.		492	(41,376)	19
20	V	30	Depreciation		Alden Management Services, Inc.		3,537	3,537	20
21	V	33	Real Estate Taxes		Alden Management Services, Inc.		1,007	1,007	21
22	V	35	Rent - Equipment & Vihicles		Alden Management Services, Inc.		7,104	7,104	22
23	V	32	Interest		Alden Management Services, Inc.		1,419	1,419	23
24	V	1	Dietary		Alden Management Services, Inc.		503	503	24
25	V	3	Houskeeping		Alden Management Services, Inc.		1,239	1,239	25
26	V	7	Employee Benefits - Gen'l Services		Alden Management Services, Inc.		1,250	1,250	26
27	V	10	Nursing & Medical Records Salaries		Alden Management Services, Inc.		10,312	10,312	27
28	V	15	Employee Benefits - Health Care		Alden Management Services, Inc.		1,241	1,241	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		28,330	28,330	29
30	V	27	Employee Benefits - Admin		Alden Management Services, Inc.		10,055	10,055	30
31	V	19	Professional Fees	284,972	Alden Management Services, Inc.		17,476	(267,496)	31
32	V	21	General & Adminstrative	21,780	Alden Management Services, Inc.		54,290	32,510	32
33	V	6	Repairs & Maintenance	11,484	Alden Management Services, Inc.		17,703	6,219	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 360,104			\$ 159,251	\$ * (200,853)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consultant	\$	Prism Health Care Services, Inc.	0.00%	\$	\$	15
16	V	1	Dietary Salary		Prism Health Care Services, Inc.				16
17	V	2	Tube Feeding		Prism Health Care Services, Inc.				17
18	V	10	Equipment Rental	6,660	Prism Health Care Services, Inc.		11,380	4,720	18
19	V	39	Ancillary Supplies	40,454	Prism Health Care Services, Inc.		15,542	(24,912)	19
20	V	39	Ventilator Rental		Prism Health Care Services, Inc.				20
21	V	1	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		1,075	1,075	21
22	V	2	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		3,770	3,770	22
23	V	10	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		1,088	1,088	23
24	V	39	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		7,361	7,361	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			\$ 47,114			\$ 40,215	\$ * (6,898)	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	\$ 476,888	Forum Extended Care Services II, Inc.	0.00%	\$ 443,625	\$ (33,263)	15
16	V	39	I.V.	1,346	Forum Extended Care Services II, Inc.		1,252	(94)	16
17	V	39	Wound Care Products		Forum Extended Care Services II, Inc.		0		17
18	V	10	House Stock	3,616	Forum Extended Care Services II, Inc.		3,364	(252)	18
19	V	10	Pharm Consult.	1,344	Forum Extended Care Services II, Inc.		1,250	(94)	19
20	V	22	Employ. Vaccin.	4,184	Forum Extended Care Services II, Inc.			(4,184)	20
21	V	39	Employ. Vaccin.		Forum Extended Care Services II, Inc.		3,892	3,892	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			\$ 487,378			\$ 453,383	\$ * (33,995)	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	\$ 1,103,208	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,114,001	\$ 10,793	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			\$ 1,103,208			\$ 1,114,001	\$ * 10,793	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	\$ 12,133	Alden Bennett Construction Company, Inc.	0.00%	\$ 12,056	\$ (76)	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			\$ 12,133			\$ 12,056	\$ * (76)	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	\$ 670	Alden Design Group, Inc.	0.00%	\$ 861	\$ 191	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			\$ 670			\$ 861	\$ * 191	39

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

Facility Name & ID Number

Alden Estates of Skokie

0050146

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 Skokie # 0050146 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	183,730	0.276	0.69	Salary	\$ 1,270	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	99,314	0.276	0.69	Salary	686	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	99,314	0.276	0.69	Salary	686	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	115,689	0.276	0.69	Salary	800	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	61,840	0.276	0.69	Salary	427	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	147,589	0.2001	0.69	Salary	1,020	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 Management Services, Inc.										12
13								TOTAL	\$ 4,889		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

Ending: 2/31/2016

(773-286-8038

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge Realty		X	Mortgage	\$44,016.74	10/13	\$ 9,024,300	\$ 8,737,576	7/51	4.9500	\$ 434,643	1	
2												2	
3												3	
4	Insurance Interest (GL07053)		X	Medical Malpractice							883	4	
5	Amort of Fin Fees (GL 1918)		X	Refinancing							4,557	5	
	Working Capital												
6	Related party-AMS		X	Working Capital							1,419	6	
7												7	
8												8	
9	TOTAL Facility Related				\$44,016.74		\$ 9,024,300	\$ 8,737,576			\$ 441,502	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		X								(224)	10	
11	Int Income (GL#4975)		X								(508)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (732)	14	
15	TOTALS (line 9+line14)						\$ 9,024,300	\$ 8,737,576			\$ 440,770	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 48,291 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.	\$	103,900	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.)			\$	103,290	2	
3. Under or (over) accrual (line 2 minus line 1).			\$	(610)	3	
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	106,400	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.			\$	105,790	7	
Real Estate Tax History:		Plus: Related Party Taxes - See Pg RE_Tax	\$	1,007		
		Total Real Estate Tax Expense, Sch V, Line 33	\$	106,797		
Real Estate Tax Bill for Calendar Year:		FOR BHF USE ONLY				
2011	41,260	8	13	FROM R. E. TAX STATEMENT FOR 2015	\$	13
2012	71,603	9	14	PLUS APPEAL COST FROM LINE 5	\$	14
2013	100,659	10	15	LESS REFUND FROM LINE 6	\$	15
2014	100,880	11	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
2015	103,290	12				
The current year accrual is based on an estimated 3% increase of the prior year tax.						

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 Skokie COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0050146

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	\$ 1,007.00
2. 10-10-103-032	Nursing Home Facility	\$ 103,290.00	\$ 103,290.00
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 249,919.00	\$ 104,297.00

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES x NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach 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: 19,000

B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).
none

E. 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		2009	\$ 229,315	1
2					2
3	TOTALS			\$ 229,315	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	56		2009		\$ 1,231,396	\$ 31,574	39	\$ 31,574		\$ 252,593
5				2011	6,157,997	157,897	39	157,897		894,750
6										
7										
8										
	Improvement Type**									
9	GT Mechanical-Actuator, Transformer, Belts, & Filters (HVAC)			2009	2,838		5			2,838
10	Long Elevator - Elevator Pump Motor			2009	3,139		5			3,139
11										
12	Gutters and Downspouts installation-ABC			2011	8,173	817	10	817		4,289
13	Sprinkler system installation-ABC			2011	5,662	226	25	226		1,227
14	Heating system for roof-ABC			2011	48,105	4,811	10	4,811		24,456
15	Design & permit of alternate water service-JACHEF			2011	2,928	293	10	293		1,660
16	Design & permit of alternate water service-JACHEF			2011	2,867	287	10	287		1,602
17										
18										
19										
20	Tuck pointed chimney, cap replaced-ALDBEN			2012	3,207	214	15	214		874
21										
22	Motor-Inducer & Fuses On HVAC unit - GT Mechanical			2013	4,843	969	5	969		3,068
23										
24	Replace damaged skylights-Alden Bennett			2014	6,381	1,276	5	1,276		2,552
25										
26	Sub ceilings for elev and stairwell -ALDBEN			2015	11,442	458	25	458		877
27	Walkway Brick Pavers installed-SEBLAN			2015	7,180	479	15	479		679
28										
29										
30										
31										
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 Skokie

0050146

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		\$ 7,496,158	\$ 199,301		\$ 199,301	\$	\$ 1,194,604	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)		\$ 7,587,070	\$ 200,166		\$ 200,166	\$	\$ 1,280,942	34

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

Facility Name & ID Number Alden Estates of Skokie

0050146

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	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		\$ 7,587,070	\$ 200,166		\$ 200,166	\$	\$ 1,280,942	1
2 Adj for ABC related party profit	2011	605	86		86		363	2
3 Adj for ABC related party profit	2012	198	28		28		113	3
4 Adj for ABC related party profit	2014	(12)						4
5 Adj for ABC related party profit	2015	(22)						5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 7,587,839	\$ 200,280		\$ 200,280	\$	\$ 1,281,418	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	\$159,555	\$17,438	\$17,438	\$	varies	\$75,523	71
72	Current Year Purchases	13,967	625	625		varies	175	72
73	Fully Depreciated Assets	877,059	49,905	49,905		varies	877,059	73
74								74
75	TOTALS	\$1,050,581	\$67,969	\$67,969	\$		\$952,757	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	related party-AMS	various	1998-2004	4,026				3	4,026	77
78										78
79										79
80	TOTALS			\$4,026	\$	\$	\$		\$4,026	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$8,871,761	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$268,249	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$268,249	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,238,201	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number	Alden Estates of Skokie	#	0050146	Report Period Beginning:	01/01/2016	Ending:	12/31/2016
--------------------------------------	--------------------------------	----------	----------------	---------------------------------	-------------------	----------------	-------------------

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

If NO, see instructions.

☐ YES ☒ NO

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

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

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

9. Option to Buy: ☐ YES ☒ NO Terms: *

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

15. Is Movable equipment rental included in building rental?

☐ YES ☒ NO

16. Rental Amount for movable equipment: \$ **13,317** **Description:** **Copy machine \$10,904.23 and equipment lease \$2,413.07**

(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	\$ 232.50	\$ 2,790	17
18					18
19	Auto lease - gl 6890	various	0.00		19
20					20
21	TOTAL		\$ 232.50	\$ 2,790	21

10. Effective dates of current rental agreement:

Beginning 01/01/09

Ending **12/31/18**

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

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

		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)	\$			

(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	\$		\$ 231,254	\$		\$ 231,254	1
2	Licensed Speech and Language Development Therapist	39-3	hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			871,954			871,954	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				447,517		447,517	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):	39-1, 39-3, if any								12
13	Other (specify): See Pg 16A					10,793	39,332		50,125	13
14	TOTAL			\$		\$ 1,114,001	\$ 486,849		\$ 1,600,851	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 Col 6: Supplies	
XIV. Special Services (Direct Cost)					
Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	-	\$231,254.27
2.	ST	39-3	To Col 5	-	0.00
3.					
4.	PT	39-3	To Col 5	-	871,953.98
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			-	476,888.12
	Manual Input from Related Party- Forum Drugs				(29,370.79)
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	-	447,517.33
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		10,793.00
	Other			-	56,976.67
	Manual Input: Related Party - Prism				(17,550.75)
	Manual Input: Related Party FECII - I.V.				(93.85)
	Manual Input: Related Party FECII - Wound Care Products				0.00
	Oxygen, from reclass worksheet (Pg 4A)				-
13.	Col 6: Supplies Total		To Col 6	-	39,332.07
13.	Total Line 13, Column 8			-	50,125.07
14.	Total			-	1,600,850.65
					=====

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>10,000</u>)	505,990	505,990	3
4	Supply Inventory (priced at)	1,516	1,516	4
5	Short-Term Investments			5
6	Prepaid Insurance		41,476	6
7	Other Prepaid Expenses	16,955	16,955	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	382	113,954	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 524,843	\$ 679,891	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		373,915	13
14	Buildings, at Historical Cost		7,395,188	14
15	Leasehold Improvements, at Historical Cost	60,982	60,982	15
16	Equipment, at Historical Cost	123,247	1,088,860	16
17	Accumulated Depreciation (book methods)	(119,666)	(2,111,070)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		310,059	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Refinancing fees</u>		99,818	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 64,563	\$ 7,217,753	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 589,406	\$ 7,897,644	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 281,617	\$ 264,325	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	3,620	3,620	28
29	Short-Term Notes Payable		97,892	29
30	Accrued Salaries Payable	231,836	231,836	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,038	10,038	31
32	Accrued Real Estate Taxes(Sch.IX-B)		106,400	32
33	Accrued Interest Payable		36,043	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>	52,570	52,570	36
37	<u>Due to Affiliates</u>	1,174,293	1,174,293	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,753,974	\$ 1,977,016	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,639,684	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	4,872,189	4,834,859	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,872,189	\$ 13,474,543	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,626,163	\$ 15,451,559	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,036,758)	\$ (7,553,916)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 589,406	\$ 7,897,644	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,160,794)	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded		3
4	after prior year report submitted:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,160,794)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(875,964)	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)	\$ (875,964)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (6,036,758)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Skokie

0050146

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	\$ 5,026,872	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,026,872	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	11,233	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 11,233	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	604	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	3,765	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 4,369	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	508	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 508	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	2,869	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,869	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 5,045,851	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	868,191	31
32	Health Care	1,291,677	32
33	General Administration	1,236,048	33
	B. Capital Expense		
34	Ownership	842,639	34
	C. Ancillary Expense		
35	Special Cost Centers	1,637,073	35
36	Provider Participation Fee	46,186	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,921,814	40
41	Income before Income Taxes (line 30 minus line 40)**	(875,964)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (875,964)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$	44
45	Private Pay - Net Inpatient Revenue	22,345	45
46	Medicare - Net Inpatient Revenue	3,793,523	46
47	Other-(specify) <u>Charity/Sales Allow</u>	(2,305)	47
48	Other-(specify) <u>Insurance</u>	1,213,309	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,026,872	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 Skokie # 0050146 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 (describe) (is offset against Sch.# V)	
Misc. income - Jury Duty	\$ 25
Misc. income - Record Copies	\$ 1,016
Misc. income - Donations	\$ 755
Vendor Discounts	\$ 47
Gain on Sale of Assets	\$ 1,027
Line 28 Total:	<u><u>2,869</u></u>

Facility Name & ID Number Alden Estates of Skokie# 0050146Report Period Beginning: 01/01/2016Ending: 12/31/2016

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	2,127	2,127	\$ 134,825	\$ 63.39	1
2	Assistant Director of Nursing					2
3	Registered Nurses	16,921	17,833	548,992	30.79	3
4	Licensed Practical Nurses	3,376	3,708	88,582	23.89	4
5	CNAs & Orderlies	19,504	20,600	244,805	11.88	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	2,322	2,616	30,156	11.53	10
11	Social Service Workers	2,253	2,253	45,994	20.42	11
12	Dietician					12
13	Food Service Supervisor	1,840	1,901	50,025	26.31	13
14	Head Cook	4,024	4,138	89,482	21.63	14
15	Cook Helpers/Assistants	17,868	18,979	201,676	10.63	15
16	Dishwashers					16
17	Maintenance Workers	2,024	2,024	56,514	27.92	17
18	Housekeepers	5,513	5,741	62,725	10.93	18
19	Laundry	4,291	4,616	52,673	11.41	19
20	Administrator	2,080	2,080	103,980	49.99	20
21	Assistant Administrator	2,352	2,352	69,616	29.60	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,418	4,560	55,761	12.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,084	2,092	75,822	36.25	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Manager	2,044	2,044	32,991	16.14	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	95,040	99,663	\$ 1,944,619 *	\$ 19.51	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	31/mo	\$ 377	1-3	35
36	Medical Director	750/mo	9,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	112/mo	1,344	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	42	2,280	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	42	\$ 13,001		49

C. CONTRACT NURSES

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

STATE OF ILLINOIS

Facility Name & ID Number

Alden Estates of Skokie

0050146

Report Period Beginning:

01/01/2016

Page 21

Ending: 12/31/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
FLOYD, ASHLEY V	Administrator	0	103,980
PORTO, JENNIFER	Asst Administrator	0	45,769
LOSACCO, ADRIANA	Asst Administrator	0	23,846
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 173,596

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
Alden Management Services, Inc.	Consulting Fees	\$ 260,972
Baker Tilly, LLP	Accounting Fees	5,094
BDO Seidman / C. Novotny/KPMG	Accounting Fees	2,832
First Advantage Corporation	Tax Consulting	97
ACHACC Achieve Accred.	Consulting	2,979
AMS (Eliminated)	Allocated Legal Services	24,000
Mix Solutions, Inc.	Case Mgmt Audit	6,839
Gozdecki LLP	Legal Fees	677
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 303,490

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 72,252
Unemployment Compensation Insurance	7,930
FICA Taxes	140,943
Employee Health Insurance	72,297
Employee Meals	8,490
Illinois Municipal Retirement Fund (IMRF)*	
Dental Insurance	302
Life Insurance	1,277
Employee Relations/Misc costs/Physicals	11,049
Employee drug tests	752
401K Match/Employee vaccinations	6,571
Related Party Forum	(4,184)
Tuition Reimbursement & Misc Income	300
TOTAL (agree to Schedule V, line 22, col.8)	

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	\$ 0
Advertising: Employee Recruitment	604
Health Care Worker Background Check (Indicate # of checks performed 20)	650
Patient Background Checks	668 6,680
HEACOU dues	5,376
NY Times/USA Today/Chi Tribune	5,733
Surety Bond/Annual Rpt Fee	509
Computer subscription	
Related Party-AMS	492
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Related Party-AMS	244
Seminar Expense	
Illinois Council	630
NIC National Conference	481
Chicago MEGA Expo	77
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 1,432

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

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

Non-allowable legal fees, if any, deducted on	
- Pg 6A (AMS Allocated Legal Fees)	(24,000.00)
+ Add Back voided invoice of prior year, if any	

Allowable Legal Fees	\$ 676.79
----------------------	-----------

Vendor Name	Invoice Date	Amount
Gozdecki LLP	12/24/15	144.09
Gozdecki LLP	12/24/15	159.96
Gozdecki LLP	02/10/16	372.74
TOTAL ALLOWABLE LEGAL FEES		676.79

TOTAL Collection-NOT ALLOWABLE LEGAL FEES	-
--	----------

AMS Legal Allocation	Monthly Legal Work	24,000
----------------------	--------------------	--------

TOTAL Allocated Legal Fees	24,000.00
-----------------------------------	------------------

Total Legal Cost	24,676.79
------------------	------------------

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 IL. dues \$ 5,376

(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.

\$ 219

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.

\$ 46,186

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.

\$ 8,490

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