

		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: 0042051

Facility Name: Alden Trails

Address: 273 Army Trail Road Bloomingdale 60108
Number City Zip Code

County: Dupage

Telephone Number: (630) 671-1990 Fax # (630) 671-0540

HFS ID Number:

Date of Initial License for Current Owners: 05/19/98

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 Trails

0042051 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		Skilled (SNF)		0	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	16	ICF/DD 16 or Less	16	5,856	6
7	16	TOTALS	16	5,856	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					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	5,749			5,749	13
14	TOTALS	5,749			5,749	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 98.17%

D. How many bed-hold days during this year were paid by the Department? 78 (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 8/15/98

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

K. Was the facility certified for Medicare during the reporting year? YES NO X If YES, enter number of beds certified and days of care provided Medicare Intermediary N/A

IV. ACCOUNTING BASIS

MODIFIED

ACCRUAL x CASH* CASH*

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

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

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

Facility Name & ID Number Alden Trails # 0042051 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	69,301	2,868	3,608	75,777	647	76,424	(579)	75,845			1
2	Food Purchase		50,589		50,589	(7,662)	42,927	(4,242)	38,685			2
3	Housekeeping	36,886	6,104		42,990		42,990	805	43,795			3
4	Laundry		2,961		2,961		2,961		2,961			4
5	Heat and Other Utilities			17,809	17,809		17,809	(15)	17,794			5
6	Maintenance			67,541	67,541	1,748	69,289	12,525	81,814			6
7	Other (specify):* related party							812	812			7
8	TOTAL General Services	106,187	62,522	88,958	257,667	(5,267)	252,400	9,306	261,706			8
	B. Health Care and Programs											
9	Medical Director			3,600	3,600		3,600		3,600			9
10	Nursing and Medical Records	365,474	23,663	384	389,521	527	390,048	7,625	397,673			10
10a	Therapy		7	7,295	7,302		7,302	1,253	8,555			10a
11	Activities	23,455		920	24,375		24,375		24,375			11
12	Social Services											12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party							806	806			15
16	TOTAL Health Care and Programs	388,929	23,670	12,199	424,798	527	425,325	9,684	435,009			16
	C. General Administration											
17	Administrative	19,419			19,419		19,419	18,402	37,821			17
18	Directors Fees											18
19	Professional Services			90,456	90,456		90,456	(65,986)	24,470			19
20	Dues, Fees, Subscriptions & Promotions			5,810	5,810	(300)	5,510	(2,947)	2,563			20
21	Clerical & General Office Expenses	37,490	1,695	25,092	64,277		64,277	14,927	79,204			21
22	Employee Benefits & Payroll Taxes			94,334	94,334	6,488	100,822	(2,519)	98,303			22
23	Inservice Training & Education											23
24	Travel and Seminar			68	68		68	159	227			24
25	Other Admin. Staff Transportation			371	371		371	1,550	1,921			25
26	Insurance-Prop.Liab.Malpractice			19,861	19,861		19,861	1,530	21,391			26
27	Other (specify):* related party-AMS			(3,149)	(3,149)		(3,149)	9,681	6,532			27
28	TOTAL General Administration	56,909	1,695	232,843	291,447	6,188	297,635	(25,203)	272,432			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	552,025	87,887	334,000	973,912	1,448	975,360	(6,213)	969,147			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			7,534	7,534	(1,448)	6,086	37,826	43,912			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			23,031	23,031		23,031	17,686	40,717			32
33	Real Estate Taxes			17,071	17,071	(17,071)		20,183	20,183			33
34	Rent-Facility & Grounds			58,432	58,432	17,071	75,503	(75,503)				34
35	Rent-Equipment & Vehicles			2,916	2,916		2,916	4,615	7,531			35
36	Other (specify):* MIP							5,637	5,637			36
37	TOTAL Ownership			108,984	108,984	(1,448)	107,536	10,444	117,980			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		25,243		25,243		25,243	(7,798)	17,445			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			70,022	70,022		70,022		70,022			42
43	Other (specify):*			268,400	268,400		268,400		268,400			43
44	TOTAL Special Cost Centers		25,243	338,422	363,665		363,665	(7,798)	355,867			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	552,025	113,130	781,406	1,446,561		1,446,561	(3,567)	1,442,994			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	22	(7,662) 7,662	Employee Meals Employee Meals
22	1	(1,174) 647	Uniform Reclass Uniform Reclass
	3		Uniform Reclass
	4		Uniform Reclass
	6		Uniform Reclass
	10	527	Uniform Reclass
	11		Uniform Reclass
	21		Uniform Reclass
10	39	None None	Oxygen Cost Reclass Oxygen Cost Reclass
33	34	(17,071) 17,071	Rent - Real Estate Tax on associated landowner (Pg 6) Rent - Real Estate Tax on associated landowner (Pg 6)
30	6	(1,448) 1,448	Reclass Depreciation on Painting Reclass Depreciation on Painting
20	6	(300) 300	Reclass SKIMECH Backflow certification Reclass SKIMECH Backflow certification

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

Net (Should be zero) \$ -

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,192)	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	(143)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(2,029)	21		17
18	Fines and Penalties	(161)	32		18
19	Entertainment	(53)	20		19
20	Contributions	(2,830)	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	3,149	27		24
25	Fund Raising, Advertising and Promotional	(384)	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)	\$ (3,643)		\$	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)	23,307		34
35	Other- Attach Schedule	(23,231)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 76		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (3,567)		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	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (2,061)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(4,201)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	3,685	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	5,884	6	4
5	Reconcile Depreciation expense	(1,698)	30	5
6				6
7	Late Fees on Utilities	(415)	5	7
8	Intercompany Interest	(9,753)	32	8
9				9
10	Marketing Manger & Aides	(12,785)	21	10
11	Elim portion of benefits for marketing 'ees	(1,887)	22	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				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	(23,231)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Trails # 0042051 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	327	(906)	0	0	0	0	0	0	0	(579)	1
2	Food Purchase	0	0	0	(4,242)	0	0	0	0	0	0	0	(4,242)	2
3	Housekeeping	0	0	805	0	0	0	0	0	0	0	0	805	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(415)	0	400	0	0	0	0	0	0	0	0	(15)	5
6	Maintenance	8,377	112	3,723	0	0	0	(35)	348	0	0	0	12,525	6
7	Other (specify):*	0	0	812	0	0	0	0	0	0	0	0	812	7
8	TOTAL General Services	7,962	112	6,067	(5,148)	0	0	(35)	348	0	0	0	9,306	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	0	0	6,699	1,089	(163)	0	0	0	0	0	0	7,625	10
10a	Therapy	0	0	0	0	0	1,253	0	0	0	0	0	1,253	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	806	0	0	0	0	0	0	0	0	806	15
16	TOTAL Health Care and Programs	0	0	7,505	1,089	(163)	1,253	0	0	0	0	0	9,684	16
	C. General Administration													
17	Administrative	0	0	18,402	0	0	0	0	0	0	0	0	18,402	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	2,792	(68,778)	0	0	0	0	0	0	0	0	(65,986)	19
20	Fees, Subscriptions & Promotions	(3,267)	0	320	0	0	0	0	0	0	0	0	(2,947)	20
21	Clerical & General Office Expenses	(14,814)	103	29,638	0	0	0	0	0	0	0	0	14,927	21
22	Employee Benefits & Payroll Taxes	(1,887)	0	0	0	(632)	0	0	0	0	0	0	(2,519)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	159	0	0	0	0	0	0	0	0	159	24
25	Other Admin. Staff Transportation	0	0	1,550	0	0	0	0	0	0	0	0	1,550	25
26	Insurance-Prop.Liab.Malpractice	0	1,500	30	0	0	0	0	0	0	0	0	1,530	26
27	Other (specify):*	3,149	0	6,532	0	0	0	0	0	0	0	0	9,681	27
28	TOTAL General Administration	(16,819)	4,395	(12,147)	0	(632)	0	0	0	0	0	0	(25,203)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(8,857)	4,507	1,425	(4,059)	(795)	1,253	(35)	348	0	0	0	(6,213)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Trails # 0042051 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	(7,960)	42,249	3,537	0	0	0	0	0	0	0	0	37,826	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(10,057)	17,069	10,674	0	0	0	0	0	0	0	0	17,686	32
33	Real Estate Taxes	0	19,529	654	0	0	0	0	0	0	0	0	20,183	33
34	Rent-Facility & Grounds	0	(75,503)	0	0	0	0	0	0	0	0	0	(75,503)	34
35	Rent-Equipment & Vehicles	0	0	4,615	0	0	0	0	0	0	0	0	4,615	35
36	Other (specify):*	0	5,637	0	0	0	0	0	0	0	0	0	5,637	36
37	TOTAL Ownership	(18,017)	8,981	19,480	0	0	0	0	0	0	0	0	10,444	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	(8,189)	391	0	0	0	0	0	0	(7,798)	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	(8,189)	391	0	0	0	0	0	0	(7,798)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(26,874)	13,488	20,905	(12,248)	(404)	1,253	(35)	348	0	0	0	(3,567)	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	\$ 75,503	Alden of Bloomingdale Limited Partnership	0.00%	\$	\$ (75,503)	1
2	V	32	Interest Income - RR	11	Alden of Bloomingdale Limited Partnership			(11)	2
3	V	32	Interest Income	12,865	Alden of Bloomingdale Limited Partnership			(12,865)	3
4	V	21	Corporate Annual Report Fee		Alden of Bloomingdale Limited Partnership		103	103	4
5	V	19	Accounting Fees		Alden of Bloomingdale Limited Partnership		2,792	2,792	5
6	V	6	Repairs and Maintenance		Alden of Bloomingdale Limited Partnership		112	112	6
7	V	33	Real Estate Tax Expense		Alden of Bloomingdale Limited Partnership		19,529	19,529	7
8	V	26	General Insurance Expense		Alden of Bloomingdale Limited Partnership		1,500	1,500	8
9	V	36	Mortgage Insurance Premium		Alden of Bloomingdale Limited Partnership		5,637	5,637	9
10	V	32	Interest - Mortgage/ IOD		Alden of Bloomingdale Limited Partnership		28,190	28,190	10
11	V	32	Interest - Other		Alden of Bloomingdale Limited Partnership				11
12	V	30	Depreciation Expense		Alden of Bloomingdale Limited Partnership		42,249	42,249	12
13	V	32	Amortization Expense		Alden of Bloomingdale Limited Partnership		1,755	1,755	13
14	Total			\$ 88,379			\$ 101,867	\$ * 13,488	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%	\$ 400	\$ 400	15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		159	159	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		1,550	1,550	17
18	V	26 Insurance		Alden Management Services, Inc.		30	30	18
19	V	20 Dues & Subscriptions		Alden Management Services, Inc.		320	320	19
20	V	30 Depreciation		Alden Management Services, Inc.		3,537	3,537	20
21	V	33 Real Estate Taxes		Alden Management Services, Inc.		654	654	21
22	V	35 Rent - Equipment & Vihicles		Alden Management Services, Inc.		4,615	4,615	22
23	V	32 Interest		Alden Management Services, Inc.		10,674	10,674	23
24	V	1 Dietary		Alden Management Services, Inc.		327	327	24
25	V	3 Houskeeping		Alden Management Services, Inc.		805	805	25
26	V	7 Employee Benefits - Gen'l Services		Alden Management Services, Inc.		812	812	26
27	V	10 Nursing & Medical Records Salaries		Alden Management Services, Inc.		6,699	6,699	27
28	V	15 Employee Benefits - Health Care		Alden Management Services, Inc.		806	806	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		18,402	18,402	29
30	V	27 Employee Benefits - Admin		Alden Management Services, Inc.		6,532	6,532	30
31	V	19 Professional Fees	85,742	Alden Management Services, Inc.		16,964	(68,778)	31
32	V	21 General & Adminstrative	5,628	Alden Management Services, Inc.		35,266	29,638	32
33	V	6 Repairs & Maintenance	5,794	Alden Management Services, Inc.		9,517	3,723	33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 97,164			\$ 118,069	\$ * 20,905	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	\$ 3,600	Prism Health Care Services, Inc.	0.00%	\$ 2	\$ (3,598)	15
16	V	1	Dietary Salary		Prism Health Care Services, Inc.		1,868	1,868	16
17	V	2	Tube Feeding	9,730	Prism Health Care Services, Inc.		2,599	(7,131)	17
18	V	10	Equipment Rental	360	Prism Health Care Services, Inc.		615	255	18
19	V	39	Supplies	22,416	Prism Health Care Services, Inc.		8,586	(13,830)	19
20	V	1	Gen'l & Admin & Benefit Costs		Prism Health Care Services, Inc.		824	824	20
21	V	2	Gen'l & Admin & Benefit Costs		Prism Health Care Services, Inc.		2,889	2,889	21
22	V	10	Gen'l & Admin & Benefit Costs		Prism Health Care Services, Inc.		834	834	22
23	V	39	Gen'l & Admin & Benefit Costs		Prism Health Care Services, Inc.		5,641	5,641	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			\$ 36,106			\$ 23,858	\$ * (12,248)	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	\$ 2,797	Forum Extended Care Services II, Inc.	0.00%	\$ 2,602	\$ (195)	15
16	V	39	I.V.		Forum Extended Care Services II, Inc.				16
17	V	39	Wound Care Products	30	Forum Extended Care Services II, Inc.		28	(2)	17
18	V	10	House Stock	1,948	Forum Extended Care Services II, Inc.		1,812	(136)	18
19	V	10	Pharm Consultant	384	Forum Extended Care Services II, Inc.		357	(27)	19
20	V	22	Employee Vaccinations	632	Forum Extended Care Services II, Inc.			(632)	20
21	V	39	Employee Vaccinations		Forum Extended Care Services II, Inc.		588	588	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			\$ 5,791			\$ 5,387	\$ * (404)	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	10a	Therapy	\$ 7,295	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 8,548	\$ 1,253	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			\$ 7,295			\$ 8,548	\$ * 1,253	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs and Maintenance	\$ 5,621	Alden Bennett Construction Company, Inc.	0.00%	\$ 5,586	\$ (35)	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			\$ 5,621			\$ 5,586	\$ * (35)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs and Maintenance	\$ 1,219	Alden Design Group, Inc.	0.00%	\$ 1,567	\$ 348	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			\$ 1,219			\$ 1,567	\$ * 348	39

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

Facility Name & ID Number

Alden Trails

0042051

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, IL				30

Facility Name & ID Number Alden Trails # 0042051 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	184,175	0.18	0.45	Salary	\$ 825	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	99,554	0.18	0.45	Salary	446	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	99,554	0.18	0.45	Salary	446	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	115,970	0.18	0.45	Salary	519	17-7	4
5	Audra Elisco E.	Training Coordinator	Train employees	0.00	61,989	0.18	0.45	Salary	278	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	147,946	0.13	0.45	Salary	663	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	\$ 3,177		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

VIII. ALLOCATION OF INDIRECT COSTS

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

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	\$ 5,745	\$ 400	1	
2	24	Travel & Seminar	Patient Days	1,288,358	34	35,559	5,745	159	2	
3	25	Other Admin Travel	Patient Days	1,288,358	34	347,560	5,745	1,550	3	
4	26	Insurance	Patient Days	1,288,358	34	6,826	5,745	30	4	
5	20	Dues & Subscriptions	Patient Days	1,288,358	34	71,705	5,745	320	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	5,745	654	7	
8	35	Rent-Equip & Vehicle	Patient Days	1,288,358	34	1,034,867	5,745	4,615	8	
9	32	Interest	Patient Days/usage	1,288,358	34	1,892,273	5,745	10,674	9	
10	1	Dietary Salary	Patient Days	1,288,358	34	73,278	73,278	5,745	327	10
11	3	Housekeeping Salary	Patient Days	1,288,358	34	180,508	180,508	5,745	805	11
12	7	Employee Benefits - Gen'l Servs	Patient Days	1,288,358	34	182,054	5,745	812	12	
13	10	Nurse & Medical Records Salary	Patient Days	1,288,358	34	1,519,466	1,519,466	5,745	6,699	13
14	15	Employee Benefits - Health Care	Patient Days	1,288,358	34	180,775	5,745	806	14	
15	17	Administrative Salary	Patient Days/usage	1,288,358	34	4,500,263	4,500,263	5,745	18,402	15
16	27	Employee Benefits - Admin	Patient Days	1,288,358	34	1,464,772	5,745	6,532	16	
17	19	Professional Fees	Patient Days	1,288,358	34	1,094,912	881,977	5,745	16,964	17
18	21	Gen'l & Admin	Patient Days	1,288,358	34	7,908,785	6,929,587	5,745	35,266	18
19	6	Repair & Maint.	Patient Days	1,288,358	34	1,864,177	1,276,432	5,745	9,517	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 22,760,371	\$ 15,361,511	\$ 118,069	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		X	Mortgage	\$4,317.00	9/1/12	\$ 1,212,967	\$ 1,116,754	12/31/2047	2.5000	\$ 28,190	1	
2												2	
3												3	
4	Amort of Fin Fees (GL 7105)		X	Refinancing							1,755	4	
5	Insurance Interest (GL7053)		X	Malpractice Insurance							252	5	
	Working Capital												
6	Related party-AMS		X	Working Capital							10,674	6	
7												7	
8												8	
9	TOTAL Facility Related				\$4,317.00		\$ 1,212,967	\$ 1,116,754			\$ 40,871	9	
	B. Non-Facility Related*												
10	Interest Income (GL 4975)		X								(143)	10	
11	Int Income on R.R.		X								(11)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (154)	14	
15	TOTALS (line 9+line14)						\$ 1,212,967	\$ 1,116,754			\$ 40,717	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 5,638 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.	\$	21,081	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.)			\$	19,986	2	
3. Under or (over) accrual (line 2 minus line 1).			\$	(1,095)	3	
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	20,624	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.			\$	19,529	7	
Real Estate Tax History:		Plus: Related Party Taxes - See Pg RE_Tax	\$	654		
		Total Real Estate Tax Expense, Sch V, Line 33	\$	20,183		
Real Estate Tax Bill for Calendar Year:		FOR BHF USE ONLY				
2011	18,248	8	13	FROM R. E. TAX STATEMENT FOR 2015	\$	13
2012	18,899	9	14	PLUS APPEAL COST FROM LINE 5	\$	14
2013	20,337	10	15	LESS REFUND FROM LINE 6	\$	15
2014	20,178	11	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16
2015	19,986	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 Trails COUNTY Dupage

FACILITY IDPH LICENSE NUMBER 0042051

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	\$ 654.00
2. 02-23-301-016	Nursing Home Facility	\$ 19,986.00	\$ 19,986.00
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 166,615.00	\$ 20,640.00

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 6,610 **B. General Construction Type:** Exterior Brick Veneer 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

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	38,474	1995	\$ 147,679	1
2					2
3	TOTALS	38,474		\$ 147,679	3

Facility Name & ID Number Alden Trails

0042051

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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	16		1997	1997	\$ 934,861	\$ 23,372	40	\$ 23,372	\$	\$ 432,999	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	2 TV Modules			1999	1,775		5			1,775	9
10	Sprinkler System			1999	1,690		15			1,690	10
11	Replace heads-Irrigation system			1998	1,653		15			1,653	11
12	Carpentry, Ceramic,Quarry, Corain tops			2003	14,274	714	20	714		9,996	12
13	Panels			2003	5,175		5			5,175	13
14	Replaced Floor Tile			2006	2,730	46	10	46		2,730	14
15	New Sidewalk Ramp Railing-ABC			2008	3,722	248	15	248		2,325	15
16	Install Automatic Doors-ABC			2008	5,909	591	10	591		4,925	16
17	Sealcoat Parking Lot - ABC			2009	4,981	623	8	623		4,672	17
18											18
19	Kitchen work(cabinetry,floor repair,wall repair & paint) - ABC			2011	11,117	556	20	556		3,197	19
20	Asphalt removal & replacement sealcoating marking restripe-ROSPAV			2011	6,637	830	8	830		4,357	20
21	Valve maintenance/install stocked spare head cabinet - USFIRE			2011	2,500	500	5	500		2,500	21
22											22
23	ABC - Repair pump/plugged w/ debris, not working			2012	4,819	482	10	482		2,370	23
24	ABC - Replace septic tank pumps			2012	6,829	683	10	683		2,789	24
25											25
26	Sprinkler, Fire Work - ALDBEN			2015	10,015	401	25	401		735	26
27	Sprinkler Pipes Replaced - VALFIR			2015	3,262	130	25	130		152	27
28											28
29											29
30	Adj for ABC related party profit			2008	(55)					(55)	30
31	Adj for ABC related party profit			2009	(66)					(66)	31
32	Adj for ABC related party profit			2011	86	6		6		39	32
33	Adj for ABC related party profit			2012	719	62		62		279	33
34	Adj for ABC related party profit			2015	(19)	(2)		(2)		(3)	34
35											35
36											36

*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Trails

0042051

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		\$ 1,022,615	\$ 29,242		\$ 29,242	\$	\$ 484,234	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)		\$ 1,113,527	\$ 30,107		\$ 30,107	\$	\$ 570,573	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	\$87,619	\$12,005	\$12,005	\$	varies	\$58,712	71
72	Current Year Purchases	8,101	386	386		varies	385	72
73	Fully Depreciated Assets	210,993	1,414	1,414		varies	210,993	73
74								74
75	TOTALS	\$306,713	\$13,805	\$13,805	\$		\$270,090	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	Bus	2001 - Bus Midwest Transit	2001	16,646				5	16,646	77
78	transport	Bus	2000 & 2003	6,558				3	6,558	78
79										79
80	TOTALS			\$27,230	\$	\$	\$		\$27,230	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)	\$1,595,149	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$43,912	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$43,912	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)	\$867,893	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 Trails	#	0042051	Report Period Beginning:	01/01/2016	Ending:	12/31/2016
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XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: **Related part cost is backed out**

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

If NO, see instructions.

☐ YES ☒ NO

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

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

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

9. Option to Buy: ☐ YES ☒ 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:	\$ 2,957	Description:	copy machine GL 6861 - \$2,916 and equipment lease GL 6859 - \$416
---	-----------------	---------------------	---

(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	\$ 151.08	\$ 1,813	17
18					18
19	Auto lease - gl 6890	various	0.00		19
20					20
21	TOTAL		\$ 151.08	\$ 1,813	21

10. Effective dates of current rental agreement:

Beginning 12/02/1996

Ending **11/30/2036**

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	\$		\$	\$		\$	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							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				3,189		3,189	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						14,256		14,256	13
14	TOTAL			\$		\$	\$ 17,445		\$ 17,445	14

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

				Page 16	
				Col 5: PT,OT, & ST	
XIV. Special Services (Direct Cost)				Col 6: Supplies	
Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	-	\$0.00
2.	ST	39-3	To Col 5	-	0.00
3.					
4.	PT	39-3	To Col 5	-	0.00
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			-	2,796.64
	Manual Input from Related Party- Forum Drugs				392.88

9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	-	3,189.52

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		From Page 6D
	Other			-	22,445.93
	Manual Input: Related Party - Prism				(8,188.06)
	Manual Input: Related Party FECII - I.V.				0.00
	Manual Input: Related Party FECII - Wound Care Products				(2.11)
	Oxygen, from reclass worksheet (Pg 4A)				-

13.	Col 6: Supplies Total		To Col 6	-	14,255.76

13.	Total Line 13, Column 8			-	14,255.76

14.	Total			-	17,445.28
					=====

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 500)	231,987	231,987	3
4	Supply Inventory (priced at)	610	610	4
5	Short-Term Investments			5
6	Prepaid Insurance		5,456	6
7	Other Prepaid Expenses	854	854	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 233,451	\$ 238,907	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		147,679	13
14	Buildings, at Historical Cost		934,861	14
15	Leasehold Improvements, at Historical Cost	39,200	74,667	15
16	Equipment, at Historical Cost	100,160	315,481	16
17	Accumulated Depreciation (book methods)	(114,357)	(720,885)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		16,441	21
22	Other Long-Term Assets (specify) <u>Refinancing Fees</u>		30,409	22
23	Other(specify): <u>Due From Affiliates</u>	818,141	853,303	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 843,144	\$ 1,651,956	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,076,595	\$ 1,890,863	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 136,600	\$ 139,542	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,133	5,133	28
29	Short-Term Notes Payable		24,162	29
30	Accrued Salaries Payable	69,928	69,928	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,420	2,420	31
32	Accrued Real Estate Taxes(Sch.IX-B)		20,592	32
33	Accrued Interest Payable		2,327	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accrued Insurance, Due to IDPA</u>	18,176	18,176	36
37	<u>Due to Affiliates (Short Term)</u>	105,185	105,185	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 337,442	\$ 387,465	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		1,092,592	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 1,092,592	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 337,442	\$ 1,480,057	46
47	TOTAL EQUITY(page 18, line 24)	\$ 739,153	\$ 410,806	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,076,595	\$ 1,890,863	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 413,771	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded		3
4	after prior year report submitted:	112,825	4
5	W/Offs Oprt loss loan 12.31.16	187,585	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 714,181	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	24,972	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)	\$ 24,972	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)	\$ 739,153	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Trails

0042051

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	\$ 1,202,496	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,202,496	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	14	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 14	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	143	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 143	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG19A</u>	268,880	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 268,880	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 1,471,533	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	257,667	31
32	Health Care	424,798	32
33	General Administration	291,447	33
	B. Capital Expense		
34	Ownership	108,984	34
	C. Ancillary Expense		
35	Special Cost Centers	293,643	35
36	Provider Participation Fee	70,022	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 1,446,561	40
41	Income before Income Taxes (line 30 minus line 40)**	24,972	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 24,972	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 1,202,496	44
45	Private Pay - Net Inpatient Revenue		45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify)		47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 1,202,496	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 Trails # 0042051 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)	
Day Training Income	\$ 268,400
Gain on Sale of Assets	\$ 480

Line 28 Total:	<u><u>268,880</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			\$	\$	1
2	Assistant Director of Nursing					2
3	Registered Nurses	290	413	13,764	33.33	3
4	Licensed Practical Nurses	1,961	2,089	53,495	25.61	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	520	520	11,151	21.44	9
10	Activity Assistants					10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	4,540	4,676	69,301	14.82	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers	2,399	2,584	36,886	14.27	18
19	Laundry					19
20	Administrator	520	520	19,419	37.34	20
21	Assistant Administrator					21
22	Other Administrative	333	333	12,785	38.39	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	20,559	22,671	298,215	13.15	30
31	Medical Records					31
32	Other Health Care Behavioral Health	347	347	12,304	35.46	32
33	Other(specify) <u>Facility Manager</u>	1,024	1,024	24,705	24.13	33
34	TOTAL (lines 1 - 33)	32,493	35,177	\$ 552,025 *	\$ 15.69	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	300/Month	\$ 3,608	1-3	35
36	Medical Director	300/Month	3,600	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	32/Month	384	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	3	165	11-3	44
45	Social Service Consultant	11	755	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	14	\$ 8,512		49

C. CONTRACT NURSES

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

Facility Name & ID Number

Alden Trails

STATE OF ILLINOIS

0042051

Report Period Beginning:

01/01/2016

Page 21

Ending: 12/31/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Nancy Rodriguez	Administrator	0	\$ 19,419
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 19,419

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 fee	\$ 61,742
Alden Group (Midcap Charges)	Legal Fees - Non Collections	136
Simandl Law Group	Legal Fees - Non Collections	487
AMS Eliminated	Allocated Legal Fees	24,000
BDO Seidman	Accounting Fees	1,308
Alden Group (Midcap Charges)	Accounting Fees	92
Baker Tilly	Accounting Fees	2,547
Gozdecki, Del Guidice, Americus	Accounting Fees	144
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 90,456

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 19,142
Unemployment Compensation Insurance	5,141
FICA Taxes	36,575
Employee Health Insurance	29,921
Employee Meals	7,662
Illinois Municipal Retirement Fund (IMRF)*	
Dental & Life Insurance	612
Employee Relations	359
Misc Payroll	274
Drug Tests & Vaccinations	696
Elim benefits for marketing dept.	(1,887)
401K Match	440
Related Party - Forum	(632)
TOTAL (agree to Schedule V, line 22, col.8)	\$ 98,303

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	108
Health Care Worker Background Check (Indicate # of checks performed)	
Patient Background Checks	2 20
Surety Bond Fees	125
Corporate Annual Fee	154
Health Care Council of Illinois	1,536
Collaborative Healthcare	300
Related Party-AMS	320
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 2,563

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Related Party - AMS	159
Seminar Expense	31
IL Council on Long Term Care	37
Houghton Mifflin Harcourt	
Entertainment Expense	()
TOTAL (agree to Sch. V, line 24, col. 8)	\$ 227

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

	PG 21A
Alden Trails, Inc. Legal Fee Support 2015	
Legal Fees Reported on Pg 21, Section C:	\$ 24,623.00
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) + Add Back voided invoice of prior year, if any	(24,000.00)
Allowable Legal Fees	<u>\$ 623.00</u>

<u>In Detail:</u>		
Vendor Name	Invoice Date	Amount
Alden Group (Midcap Charges)	1/1/16-12/31/16	136
Simandl Law Group	10/16,12/16	487.00
	TOTAL ALLOWABLE LEGAL FEES	<u>623.00</u>

Vendor Name	Invoice Date	Amount
	TOTAL Collection-NOT ALLOWABLE LEGAL FEES	<u>-</u>

Vendor Name	Invoice Date	Amount
HFS 3745 (N-4-99)		

XX. GENERAL INFORMATION:

- (1)

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

HAB:Yes;RN/LPN:NO

(2)

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

Yes

If YES, give association name and amount.

Health Care Council of Illinois - \$1,536

(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.

\$ 11,160

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.

\$ 70,022

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.

\$ 7,662

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