

		FOR BHF USE				

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**2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)**

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.

<p>I. IDPH License ID Number: <u>0050781</u></p> <p>Facility Name: <u>Alden Estates of Shorewood, Inc.</u></p> <p>Address: <u>710 W. Black Rd</u> <u>Shorewood</u> <u>60404</u> <small>Number City Zip Code</small></p> <p>County: <u>Will</u></p> <p>Telephone Number: <u>(815) 230-8700</u> Fax # <u>(815) 254-8697</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>3/9/12</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steven M. Kroll</u> Telephone Number: <u>773-286-3883</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p align="center">I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2018</u> to <u>12/31/2018</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p align="center">Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;"> (Signed) _____ (Type or Print Name) <u>Randi Schullo</u> (Title) <u>President, Alden Management Services, Inc.</u> </td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;"> (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>() ()</u> Fax # <u>() ()</u> </td> </tr> </table> <p align="center">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</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Randi Schullo</u> (Title) <u>President, Alden Management Services, Inc.</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>() ()</u> Fax # <u>() ()</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Randi Schullo</u> (Title) <u>President, Alden Management Services, Inc.</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>() ()</u> Fax # <u>() ()</u>							

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	100	Skilled (SNF)	100	36,500	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	100	TOTALS	100	36,500	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	117	5,799	15,389	21,305	8
9	SNF/PED					9
10	ICF	6,153	972	607	7,732	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	6,270	6,771	15,996	29,037	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.55%

D. How many bed reserve days during this year were paid by the Department?
0 (Do not include bed reserve 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 3/26/2012

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 100 and days of care provided 15,284

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: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Alden Estates of Shorewood, Inc. # 0050781 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	719,571	30,042	24,271	773,884	4,055	777,939	(457)	777,482		1
2	Food Purchase		264,610		264,610	(23,349)	241,261	(1,371)	239,890		2
3	Housekeeping	159,529	54,517		214,046	1,857	215,903	4,096	219,999		3
4	Laundry	50,308	21,943	68	72,319	804	73,123		73,123		4
5	Heat and Other Utilities			227,397	227,397		227,397	128	227,525		5
6	Maintenance	84,623		202,302	286,925	508	287,433	54,173	341,606		6
7	Other (specify):* related party							3,768	3,768		7
8	TOTAL General Services	1,014,031	371,112	454,038	1,839,181	(16,125)	1,823,056	60,337	1,883,393		8
	B. Health Care and Programs										
9	Medical Director			72,100	72,100		72,100		72,100		9
10	Nursing and Medical Records	2,653,580	188,533	9,013	2,851,126	(6,427)	2,844,699	33,367	2,878,066		10
10a	Therapy		5,801	222	6,023	408	6,431		6,431		10a
11	Activities	187,804	3,011	6,548	197,363		197,363		197,363		11
12	Social Services	56,722			56,722		56,722		56,722		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							3,864	3,864		15
16	TOTAL Health Care and Programs	2,898,106	197,345	87,883	3,183,334	(6,019)	3,177,315	37,231	3,214,546		16
	C. General Administration										
17	Administrative	107,320			107,320		107,320	116,263	223,583		17
18	Directors Fees										18
19	Professional Services			828,284	828,284		828,284	(762,993)	65,291		19
20	Dues, Fees, Subscriptions & Promotions			138,814	138,814		138,814	(114,392)	24,422		20
21	Clerical & General Office Expenses	240,032	21,720	174,811	436,563	979	437,542	63,259	500,801		21
22	Employee Benefits & Payroll Taxes			614,109	614,109	1,245	615,354	(19,639)	595,715		22
23	Inservice Training & Education										23
24	Travel and Seminar			588	588		588	865	1,453		24
25	Other Admin. Staff Transportation			5,042	5,042		5,042	8,170	13,212		25
26	Insurance-Prop.Liab.Malpractice			245,905	245,905		245,905	10,040	255,945		26
27	Other (specify):* related party			146,959	146,959		146,959	(106,678)	40,281		27
28	TOTAL General Administration	347,352	21,720	2,154,512	2,523,584	2,224	2,525,808	(805,105)	1,720,703		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,259,489	590,177	2,696,433	7,546,099	(19,920)	7,526,179	(707,537)	6,818,642		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			40,166	40,166		40,166	395,582	435,748		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			65,763	65,763		65,763	711,144	776,907		32
33	Real Estate Taxes			258,264	258,264	(258,264)		262,627	262,627		33
34	Rent-Facility & Grounds			1,135,157	1,135,157	258,264	1,393,421	(1,393,421)			34
35	Rent-Equipment & Vehicles			27,040	27,040		27,040	20,277	47,317		35
36	Other (specify):* MIP							75,511	75,511		36
37	TOTAL Ownership			1,526,390	1,526,390		1,526,390	71,720	1,598,110		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		1,554,687	2,475,254	4,029,941	19,920	4,049,861	(372,618)	3,677,243		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			134,728	134,728		134,728		134,728		42
43	Other (specify):*										43
44	TOTAL Special Cost Centers		1,554,687	2,609,982	4,164,669	19,920	4,184,589	(372,618)	3,811,971		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,259,489	2,144,864	6,832,805	13,237,158		13,237,158	(1,008,435)	12,228,723		45

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

005-0781
Period Beginning: 1/1/2018
Period Ending: 12/31/2018

IDPH License No. 03-0606485-001 Page 4A

Reclassifications - Pages 3 & 4

From Line	To Line	Amount	Description
2		(23,349.00)	Employee Meals
	22	23,349.00	Employee Meals
22		(22,104.00)	Uniform Reclass
	1	4,055.00	Uniform Reclass
	3	1,857.00	Uniform Reclass
	4	804.00	Uniform Reclass
	6	508.00	Uniform Reclass
	10	13,493.00	Uniform Reclass
	11	408.00	Uniform Reclass
	21	979.00	Uniform Reclass
10		(19,920.00)	Oxygen Cost Reclass
	39	19,920.00	Oxygen Cost Reclass
33		(258,264.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	258,264.00	Rent - Real Estate Tax on associated landowner (Pg 6)

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(6,375)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(5,264)	30		9
10	Interest and Other Investment Income	(6,194)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(7,126)	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	(13,426)	21		17
18	Fines and Penalties	(165)	32		18
19	Entertainment	(607)	20		19
20	Contributions	(2,560)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(3,822)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(146,959)	27		24
25	Fund Raising, Advertising and Promotional	(51,216)	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)	\$ (243,714)		\$	30

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	2	
		Amount	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)	(633,433)	Pg 6s	34
35	Other- Attach Schedule	(131,288)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (764,721)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,008,435)		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	2	3	4
		Yes	No	Amount	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

BHF USE ONLY							
48		49		50		51	52

Alden Estates of Shorewood, Inc.

ID# 0050781

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilities	\$ (1,884)	5	1
2	Other Nursing Income (flu, w/chair,etc)	(19)	21	2
3	Misc Income - Record Copies	(78)	10	3
4	Vendor Discounts	(246)	10	4
5				5
6				6
7	Back Out Shaw Suburban /Broadcast Music Media	(2,719)	20	7
8	Back Out Chamber of Commerce Joliet Region	(1,390)	20	8
9	Marketing Manager & Aides (GL#6701-100-009)	(76,630)	21	9
10	Back out % Employee Benefit for Mktg Manager	(11,048)	22	10
11	Back Out Bank Charges - Shorewood LLC	(194)	21	11
12	Intercompany Interest	(63,274)	32	12
13				13
14				14
15	Eliminate deprec exp on Pg 12 items <\$2,500	(4,528)	30	15
16	Eliminate deprec exp on Pg 13 items <\$2,500	(16,318)	30	16
17	Expense capital items <\$2,500 on Pg 13 - SW	43,898	6	17
18	Expense Pg 5 Capital Items <\$2,500 on Pg 12 SW	4,044	6	18
19	Correct YTD Depreciation	(891)	30	19
20	ABC Related Party Depreciation Adj 2016	(5)	30	20
21	ABC Related Party Depreciation Adj 2017	(5)	30	21
22	ABC Related Party Depreciation Adj 2018	(1)	30	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	(131,288)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	1,539	(1,996)	0	0	0	0	0	0	0	(457)	1
2	Food Purchase	(7,126)	0	0	5,755	0	0	0	0	0	0	0	(1,371)	2
3	Housekeeping	0	0	4,096	0	0	0	0	0	0	0	0	4,096	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,884)	0	2,012	0	0	0	0	0	0	0	0	128	5
6	Maintenance	41,567	0	13,236	0	0	0	82	(712)	0	0	0	54,173	6
7	Other (specify):*	0	0	3,768	0	0	0	0	0	0	0	0	3,768	7
8	TOTAL General Services	32,557	0	24,651	3,759	0	0	82	(712)	0	0	0	60,337	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	(324)	0	27,152	8,638	(2,099)	0	0	0	0	0	0	33,367	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	3,864	0	0	0	0	0	0	0	0	3,864	15
16	TOTAL Health Care and Programs	(324)	0	31,016	8,638	(2,099)	0	0	0	0	0	0	37,231	16
	C. General Administration													
17	Administrative	0	0	116,263	0	0	0	0	0	0	0	0	116,263	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,822)	4,380	(763,551)	0	0	0	0	0	0	0	0	(762,993)	19
20	Fees, Subscriptions & Promotions	(58,492)	122	(56,022)	0	0	0	0	0	0	0	0	(114,392)	20
21	Clerical & General Office Expenses	(90,269)	194	153,334	0	0	0	0	0	0	0	0	63,259	21
22	Employee Benefits & Payroll Taxes	(11,048)	0	0	0	(8,591)	0	0	0	0	0	0	(19,639)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	865	0	0	0	0	0	0	0	0	865	24
25	Other Admin. Staff Transportation	0	0	8,170	0	0	0	0	0	0	0	0	8,170	25
26	Insurance-Prop.Liab.Malpractice	0	9,869	171	0	0	0	0	0	0	0	0	10,040	26
27	Other (specify):*	(146,959)	0	40,281	0	0	0	0	0	0	0	0	(106,678)	27
28	TOTAL General Administration	(310,590)	14,565	(500,489)	0	(8,591)	0	0	0	0	0	0	(805,105)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(278,357)	14,565	(444,822)	12,397	(10,690)	0	82	(712)	0	0	0	(707,537)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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 TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(27,012)	416,509	6,085	0	0	0	0	0	0	0	0	395,582	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(69,633)	711,428	69,349	0	0	0	0	0	0	0	0	711,144	32
33	Real Estate Taxes	0	258,264	4,363	0	0	0	0	0	0	0	0	262,627	33
34	Rent-Facility & Grounds	0	(1,393,421)	0	0	0	0	0	0	0	0	0	(1,393,421)	34
35	Rent-Equipment & Vehicles	0	0	20,277	0	0	0	0	0	0	0	0	20,277	35
36	Other (specify):*	0	75,511	0	0	0	0	0	0	0	0	0	75,511	36
37	TOTAL Ownership	(96,645)	68,291	100,074	0	0	0	0	0	0	0	0	71,720	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	(80,557)	(101,957)	(190,104)	0	0	0	0	0	(372,618)	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	(80,557)	(101,957)	(190,104)	0	0	0	0	0	(372,618)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(375,002)	82,856	(344,748)	(68,160)	(112,647)	(190,104)	82	(712)	0	0	0	(1,008,435)	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental Income	\$ 1,393,421	Alden Estates of Shorewood, LLC	0.00%	\$	\$ (1,393,421)	1
2	V	32 Interest Income - RR	531	Alden Estates of Shorewood, LLC			(531)	2
3	V	32 Interest Other	317	Alden Estates of Shorewood, LLC			(317)	3
4	V	19 Accounting/Professional Fees/Surety Bond/Legal Fees		Alden Estates of Shorewood, LLC		4,380	4,380	4
5	V	21 Licenses & Insp./Bank Fees		Alden Estates of Shorewood, LLC		194	194	5
6	V	20 Dues & Subscription/Rprt Fee		Alden Estates of Shorewood, LLC		122	122	6
7	V	33 Real Estate Tax Expense		Alden Estates of Shorewood, LLC		258,264	258,264	7
8	V	26 General Insurance Expense		Alden Estates of Shorewood, LLC		9,869	9,869	8
9	V	36 Mortgage Insurance Premium		Alden Estates of Shorewood, LLC		75,511	75,511	9
10	V	32 Interest on Loan- Mortgage & other		Alden Estates of Shorewood, LLC		709,844	709,844	10
11	V	30 Depreciation Expense		Alden Estates of Shorewood, LLC		416,509	416,509	11
12	V	32 Amortization Exp		Alden Estates of Shorewood, LLC		2,432	2,432	12
13	V							13
14	Total		\$ 1,394,269			\$ 1,477,125	\$ * 82,856	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%	\$ 2,012	\$ 2,012 15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		865	865 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		8,170	8,170 17
18	V	26 Insurance		Alden Management Services, Inc.		171	171 18
19	V	20 Dues/Subscriptions	57,056	Alden Management Services, Inc.		1,034	(56,022) 19
20	V	30 Depreciation		Alden Management Services, Inc.		6,085	6,085 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		4,363	4,363 21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		20,277	20,277 22
23	V	32 Interest		Alden Management Services, Inc.		69,349	69,349 23
24	V	1 Diet. Salary		Alden Management Services, Inc.		1,539	1,539 24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		4,096	4,096 25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		3,768	3,768 26
27	V	10 Nurs & Med Record Salary		Alden Management Services, Inc.		27,152	27,152 27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		3,864	3,864 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		116,263	116,263 29
30	V	27 Employee Benefits-Administr.		Alden Management Services, Inc.		40,281	40,281 30
31	V	19 Professional Fees	790,598	Alden Management Services, Inc.		27,047	(763,551) 31
32	V	21 Gen'l & Administrative	32,792	Alden Management Services, Inc.		186,126	153,334 32
33	V	6 Repairs & Maniten.	22,634	Alden Management Services, Inc.		35,870	13,236 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 903,080			\$ 558,332	\$ * (344,748) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Diet Consultant	\$ 17,492	Prism Health Care Services, Inc.	0.00%	\$	\$(17,492)
16	V	1 Diet Salary		Prism Health Care Services, Inc.		10,368	10,368
17	V	2 Tube Feeding	20,386	Prism Health Care Services, Inc.		10,276	(10,110)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		10,997	4,337
19	V	39 Supplies	158,647	Prism Health Care Services, Inc.		47,091	(111,556)
20	V	1 Gen'l & admin & benefits		Prism Health Care Services, Inc.		5,128	5,128
21	V	2 Gen'l & admin & benefits		Prism Health Care Services, Inc.		15,865	15,865
22	V	10 Gen'l & admin & benefits		Prism Health Care Services, Inc.		4,301	4,301
23	V	39 Gen'l & admin & benefits		Prism Health Care Services, Inc.		30,999	30,999
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 203,185			\$ 135,025	\$ * (68,160)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Drugs	\$ 1,063,798	Forum Extended Care Services II, Inc.	0.00%	\$ 979,292	\$ (84,506) 15
16	V	39 I.V. Drugs	313,779	Forum Extended Care Services II, Inc.		288,853	(24,926) 16
17	V	39 Wound Care Products	5,460	Forum Extended Care Services II, Inc.		5,026	(434) 17
18	V	10 House Stock	24,010	Forum Extended Care Services II, Inc.		22,102	(1,908) 18
19	V	10 Pharmacy Consultant	2,400	Forum Extended Care Services II, Inc.		2,209	(191) 19
20	V	22 Employee Vaccination	8,591	Forum Extended Care Services II, Inc.			(8,591) 20
21	V	39 Employee Vaccination		Forum Extended Care Services II, Inc.		7,909	7,909 21
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,418,038			\$ 1,305,391	\$ * (112,647) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy	\$ 2,382,338	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 2,192,234	\$ (190,104)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,382,338			\$ 2,192,234	\$ * (190,104)

* 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	\$ 27,101	Alden Bennett Construction Company, Inc.	0.00%	\$ 27,183	\$	82	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		\$ 27,101			\$ 27,183	\$ *	82	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	\$ 1,080	Alden Design Group, Ltd.	0.00%	\$ 368	\$ (712)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,080			\$ 368	\$ * (712)

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

Facility Name & ID Number

Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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 Professional Center, LP		Rental property	1
2			Alden-Lincoln Park Rehabilitation and Health C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Ca	Chicago	Forum Extended Care Services II, Inc.		Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	FECS of Central Illinois, Inc.		Pharmacy	4
5			Alden of Old Town East, Inc.	Bloomingtondale	Alden Management Services, Inc.		Management	5
6			Alden Terrace of McHenry Rehabilitation and F	McHenry	Alden Gardens of Bloomingtondale, Inc.		Supportive Living F	6
7			Wentworth Rehabilitation and Health Care Cen	Chicago	Alden Garden Courts of DesPlaines, LLC		Assisted Living/Alz	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterford, LLC		SNF & Alzheimers I	8
9			Alden - Valley Ridge Rehabilitation and Health	Bloomingtondale	Alden Gardens of Waterford, LLC		Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomingtondale	Prism Health Care Services, Inc.		Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health	Orland Park	Community Physical Therapy & Associates, Lt		Therapy Provider	11
12			Princeton Rehabilitation and Health Care Cent	Chicago	Alden Bennett Construction Company, Inc.		General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment, LLC		Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health	Cicero	Alden Design Group, Inc.		Design & Engineeri	14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates	Family Solutions for Seniors, Inc		Private duty care	16
17			Alden - North Shore Rehabilitation and Health	Skokie	Family Home Health Services, Inc.		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	Alden Courts of Shorewood, Inc.		SNF	26
27			Alden Estates of Skokie, Inc.	Skokie	Alden Estates-Courts of Huntley, Inc.		SNF	27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30			Alden - Long Grove Rehabilitation and Health C	Long Grove				30

Facility Name & ID Number Alden Estates of Shorewood, Inc. # 0050781 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	2	3	4	5	6		7		8	9	
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	Floyd A. Schlossberg A.	Chairman-Board of D	Chairman	100.00	181,006	0.864	2.16	Salary	\$ 3,994	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	97,841	0.864	2.16	Salary	2,159	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	97,841	0.864	2.16	Salary	2,159	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	114,313	0.864	2.16	Salary	2,522	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	61,770	0.864	2.16	Salary	1,363	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	181,006	0.756	2.16	Salary	3,994	17-7	6
7	A. Floyd Schlossberg is the Chairman of the Board of Directors, Alden Management Services, Inc.										
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.										
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.										
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.										
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										
12	F. Randi Schlossberg-Schullo is the daughter of Floyd Schlossberg. Randi is President of Alden Management Services, Inc.										
13								TOTAL	\$ 16,191		13

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

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

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9		
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6		
1	5	Utilities	Patient Days	1,345,058	36	\$ 93,217	\$ 29,037	\$ 2,012	1	
2	24	Trav & Seminar	Patient Days	1,345,058	36	40,070	29,037	865	2	
3	25	Other Admin Travel	Patient Days	1,345,058	36	378,471	29,037	8,170	3	
4	26	Insurance	Patient Days	1,345,058	36	7,901	29,037	171	4	
5	20	Dues & Subscriptions	Patient Days	1,345,058	36	47,918	29,037	1,034	5	
6	30	Depreciation	No of Providers/usage	36	36	241,024	1	6,085	6	
7	33	Real Estate Tax	Patient Days/usage	1,345,058	36	225,231	29,037	4,363	7	
8	35	Rent-Equip & Vehicle	Patient Days	1,345,058	36	939,296	29,037	20,277	8	
9	32	Interest	Patient Days/usage	1,345,058	36	2,386,801	29,037	69,349	9	
10	1	Dietary Salary	Patient Days	1,345,058	36	71,277	71,277	29,037	1,539	10
11	3	Housekeeping Salary	Patient Days	1,345,058	36	189,741	189,741	29,037	4,096	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,345,058	36	174,531	29,037	3,768	12	
13	10	Nurs & Med Records Salary	Patient Days	1,345,058	36	1,365,622	1,365,622	29,037	27,152	13
14	15	Employee Benefits -Health Care	Patient Days	1,345,058	36	178,975	29,037	3,864	14	
15	17	Administrative Salary	Patient Days/usage	1,345,058	36	5,672,224	29,037	116,263	15	
16	27	Employee Benefits - Admin	Patient Days	1,345,058	36	1,865,905	1,865,905	29,037	40,281	16
17	19	Professional fees	Patient Days	1,345,058	36	1,189,339	934,398	29,037	27,047	17
18	21	Gen'I & Admin	Patient Days	1,345,058	36	8,621,748	7,630,656	29,037	186,126	18
19	6	Repair & Maint.	Patient Days	1,345,058	36	1,609,999	1,070,693	29,037	35,870	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 25,299,290	\$ 13,128,292	\$ 558,332	25	

Facility Name & ID Number

Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	Name of Lender	2		3	4	5	6		7	8	9	10
		Related**					Purpose of Loan	Monthly Payment Required				
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Cambridge Realty Capital, Ltd.	x		Mortgage	\$71,896.38	10/2013	\$ 14,366,500	\$ 13,659,632	01/2052	5.1700	\$ 709,844	1
2												2
3	Interest Capital Lease (7030)	x		Phone Lease							1,266	3
4	Insurance Interest (GL07053)	x									1,057	4
5	Amort of Fin Fees (GL 7105)	x		Malpractice Insurance							2,432	5
	Working Capital											
6	Related party - AMS	x		Working Capital							69,349	6
7												7
8												8
9	TOTAL Facility Related				\$71,896.38		\$ 14,366,500	\$ 13,659,632			\$ 783,948	9
	B. Non-Facility Related*											
10	Interest Income on R.R.	x									(531)	10
11	Int Income (GL#4975)	x									(6,510)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (7,041)	14
15	TOTALS (line 9+line14)						\$ 14,366,500	\$ 13,659,632			\$ 776,907	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 75,511 Line # 36

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

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

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

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2017 report.		\$	<u>267,840</u>	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.)		\$	<u>250,504</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(17,336)</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>275,600</u>	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.		\$	<u>258,264</u>	7
Real Estate Tax History:			Plus: Related party taxes - See Pg RE_Tax page	
			Total Real Estate Tax Expense, Sch V, Line 33	
				<u>4,363</u>
				<u>262,627</u>
Real Estate Tax Bill for Calendar Year:	2013	<u>364,460</u>	8	
	2014	<u>379,080</u>	9	
	2015	<u>357,045</u>	10	
	2016	<u>351,531</u>	11	
	2017	<u>250,504</u>	12	
The current year accrual is based on an estimated 3% increase of the prior year tax.				
				FOR BHF USE ONLY
	13	FROM R. E. TAX STATEMENT FOR 2017	\$	13
	14	PLUS APPEAL COST FROM LINE 5	\$	14
	15	LESS REFUND FROM LINE 6	\$	15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates of Shorewood, Inc. COUNTY Will

FACILITY IDPH LICENSE NUMBER 0050781

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-8038

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2017 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 2017.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>202,125.00</u>	\$ <u>4,363.00</u>
2. <u>05-06-04-405-013-0000</u>	<u>Nursing facility</u>	\$ <u>417,506.00</u>	\$ <u>250,504.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>619,631.00</u></u>	\$ <u><u>254,867.00</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

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

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

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

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.

Table with 5 columns: 1 Use, 2 Square Feet, 3 Year Acquired, 4 Cost, and a final column for row numbers. Row 1: Nursing facility, 222,931, 2006, \$ 1,733,015, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 222,931, (blank), \$ 1,733,015, 3.

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9		
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	100		2012	13,934,038	357,283	39	357,283		2,441,208	4
5	Builder's Profit		2012	(205,307)		39	(5,264)	(5,264)	(36,412)	5
6										6
7										7
8										8
Improvement Type**										
9	ABC - Dyke, for generator		2016	15,777	1,052	15	1,052		2,630	9
10	GTMECH - Chiller, leak repair		2016	5,631	1,126	5	1,126		3,284	10
11	Stain Furniture - AMS		2016	10,124	1,012	10	1,012		2,361	11
12	Stain Furniture - AMS		2016	9,184	918	10	918		2,066	12
13	Stain Furniture - AMS		2016	4,544	454	10	454		984	13
14	Stain Furniture - AMS		2016	7,480	748	10	748		1,558	14
15	Stain Furniture - AMS		2016	10,120	1,012	10	1,012		2,024	15
16										16
17	ABC - Masonry, Corridor		2017	21,433	857	25	857		1,500	17
18	ABC - Fire Protection, Corridor		2017	2,942	196	15	196		294	18
19	SEBLAN - Turf Repair		2017	15,240	1,524	10	1,524		2,159	19
20	Stain Furniture - AMS		2017	5,280	528	10	528		704	20
21	ABC - Paving, Asphalt		2017	11,000	1,375	8	1,375		1,948	21
22	ABC - Landscaping, Pond		2017	6,394	639	10	639		746	22
23										23
24	ABC - Repair Oxygen Gate and Flag Pole (Back of Building)		2018	4,800	80	5	80		80	24
25	Stain Furniture - AMS - (Residents Rooms)		2018	6,160	51	10	51		51	25
26										26
27										27
28										28
29										29
30										30
31	Adj for ABC related party profit		2016	(30)	(5)		(5)		(11)	31
32	Adj for ABC related party profit		2017	(79)	(5)		(5)		(8)	32
33	Adj for ABC related party profit		2018	(9)	1		(1)		(1)	33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 13,864,722	\$ 368,846		\$ 363,580	\$ (5,266)	\$ 2,427,166	1
2	Forum Prof Ctr: Remodeling	1979	14,770		20			14,770	2
3	Forum Prof Ctr: Build Improv - multiple	1980	28,765		15			28,765	3
4	Forum Prof Ctr: Tennant Improv	1986	908		13			908	4
5	Forum Prof Ctr: AMS remodel	1990	6,169		10			6,169	5
6	Forum Prof Ctr: Roof	1994	3,254		16			3,254	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,147		16			1,147	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,812		10			1,812	8
9	Forum Prof Ctr: Remodel/electrical	2001	706		7			706	9
10	Forum Prof Ctr: bathroom remodel	2002	624		5			624	10
11	Forum Prof Ctr: remodel suites/etc.	2003	803		9			803	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,471		7			2,471	12
13	Forum Prof Ctr: Suite renovation	2005	2,383		10			2,383	13
14	Forum Prof Ctr: Superior installations, etc.	2006	119		4			119	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	479		7			479	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	412		7			412	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	838	90	10	90		771	17
18	Forum Prof Ctr: Building Renovations	2010	1,427		5			1,427	18
19	Forum Prof Ctr: Building Renovations	2011	4,480	356	10	356		3,252	19
20	Forum Prof Ctr: Building Renovations	2012	272	37	15	37		258	20
21	Forum Prof Ctr: Building Renovations	2013	408	58	7	58		282	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	415	42	10	42		177	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	338	65	10	65		290	23
24	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	952	106	13	106		176	24
25	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,du	2018	20,591	718	15	718		718	25
26									26
27	Alden Mgt Servs: Remodel suites	1993	6,577		7			6,577	27
28	Alden Mgt Servs: Remodel suites	2002	274		13			274	28
29	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81	16	15	16		40	30
31	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	1,259	15	1,259		1,259	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,009,898	\$ 371,593		\$ 366,327	\$ (5,266)	\$ 2,513,434	34

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

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	\$ 886,761	\$ 66,018	\$ 66,018	\$	varies	\$ 377,881	71
72	Current Year Purchases	10,224	2,337	2,337		varies	3,176	72
73	Fully Depreciated Assets	850,047	1,066	1,066		varies	850,047	73
74								74
75	TOTALS	\$ 1,747,032	\$ 69,421	\$ 69,421	\$		\$ 1,231,104	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	3,802				3	3,802	77
78										78
79										79
80	TOTALS			\$ 3,802	\$	\$	\$		\$ 3,802	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)	\$ 17,493,747	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 441,014	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 435,748	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (5,266)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 3,748,340	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 Shorewood, Inc.

0050781

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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

10. Effective dates of current rental agreement:

Beginning 5/2/2012

Ending 5/2/2022

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

Fiscal Year Ending Annual Rent

12.	<u>12/31/2019</u>	\$ <u>varies</u>
13.	<u>12/31/2020</u>	\$ <u>varies</u>
14.	<u>12/31/2021</u>	\$ <u>varies</u>

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: \$ 12,725 Description: copy machine GL 6861 and equipment lease GL 6859

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Related party-PG 6A</u>	<u>various</u>	\$ <u>961.42</u>	\$ <u>11,537</u>	17
18					18
19	<u>Auto lease-GL 6890</u>		<u>#####</u>	<u>20,234</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>31,771</u>	21

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

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

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Skilled nursing on site</u></p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	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	\$		\$ 1,032,785	\$		\$ 1,032,785	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			162,781			162,781	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			1,192,972			1,192,972	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				987,201		987,201	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See PG 16A	39-1, 39-3, if any				(190,104)	491,609		301,505	13
14	TOTAL			\$		\$ 2,198,433	\$ 1,478,810		\$ 3,677,243	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	\$1,032,784.57	
2.	ST	39-3	To Col 5	162,780.76	
3.					
4.	PT	39-3	To Col 5	1,192,972.00	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			1,063,798.00	
	Manual Input from Related Party- Forum Drugs & Vaccinations			(76,597.00)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	987,201.00	
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	(190,104.00)	From Page 6D
	Other			577,604.53	
	Manual Input: Related Party - Prism			(80,556.00)	From Page 6B
	Manual Input: Related Party FECII - I.V.			(24,926.00)	From Page 6C
	Manual Input: Related Party FECII - Wound Care Products			(434.00)	From Page 6C
	Oxygen, from reclass worksheet (Pg 4A)			19,920.00	
13.	Col 6: Supplies Total		To Col 6	491,608.53	
13.	Total Line 13, Column 8			301,504.53	
14.	Total			3,677,242.86	

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning: 1/1/2018

Ending:

12/31/2018

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

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>40,000</u>)	1,884,138	1,884,138	3
4	Supply Inventory (priced at)	4,078	4,078	4
5	Short-Term Investments			5
6	Prepaid Insurance		9,895	6
7	Other Prepaid Expenses	18,112	74,267	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	5,608	168,945	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,911,936	\$ 2,141,322	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	13,710	13,710	12
13	Land		1,733,015	13
14	Buildings, at Historical Cost		13,934,039	14
15	Leasehold Improvements, at Historical Cost	993,831	1,037,969	15
16	Equipment, at Historical Cost	361,734	1,750,460	16
17	Accumulated Depreciation (book methods)	(203,889)	(3,715,332)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		715,796	21
22	Other Long-Term Assets (spe <u>Finance Fees</u>)		50,955	22
23	Other(specify): <u>Due from Affiliate</u>	474,941	409,886	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,640,327	\$ 15,930,498	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,552,263	\$ 18,071,820	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 740,131	\$ 710,602	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	244,218	244,218	28
29	Short-Term Notes Payable	2,899	163,216	29
30	Accrued Salaries Payable	426,027	426,027	30
31	Accrued Taxes Payable (excluding real estate taxes)	23,605	23,605	31
32	Accrued Real Estate Taxes(Sch.IX-B)		275,600	32
33	Accrued Interest Payable		58,850	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/Ins,due to IDPA,Sales Tax</u>	235,304	235,304	36
37	<u>Due to Affiliates</u>	1,994,866	1,994,743	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,667,050	\$ 4,132,165	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	9,479	9,479	39
40	Mortgage Payable		13,499,315	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>			43
44	<u>Sharehold.loan, other</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 9,479	\$ 13,508,794	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,676,529	\$ 17,640,959	46
47	TOTAL EQUITY(page 18, line 24)	\$ (124,266)	\$ 430,861	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,552,263	\$ 18,071,820	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (531,448)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (531,448)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	407,182	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)	\$ 407,182	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)	\$ (124,266)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,425,747	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,425,747	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	189,898	6
7	Oxygen	4,216	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 194,114	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	699	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	12,350	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 13,049	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	6,194	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,194	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG 19A</u>	5,236	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,236	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,644,340	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,839,181	31
32	Health Care	3,183,334	32
33	General Administration	2,523,584	33
B. Capital Expense			
34	Ownership	1,526,390	34
C. Ancillary Expense			
35	Special Cost Centers	4,029,941	35
36	Provider Participation Fee	134,728	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,237,158	40
41	Income before Income Taxes (line 30 minus line 40)**	407,182	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 407,182	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 1,104,200	44
45	Private Pay - Net Inpatient Revenue	460,596	45
46	Medicare - Net Inpatient Revenue	9,078,805	46
47	Other-(specify) <u>Hospice/Insurance</u>	2,782,146	47
48	Other-(specify) <u>VA/Sales Allow.</u>		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 13,425,747	49

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Not yet avail. If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number

Alden Estates of Shorewood, Inc.

005-0781

Report Period Beginning 01/01/2018 Ending:

12/31/2018

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc Income (Record copies)	\$ 78
Vendor Discounts	\$ 246
Gain on Sale of Prior Year Assets	\$ 2,607
Late Fee For Residents Account	\$ (124)
Write Off Old A/P	\$ 2,428
Line 28 Total:	<u>5,236</u>

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning: 1/1/2018

Ending:

12/31/2018

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	2,062	2,094	\$ 113,224	\$ 54.07	1
2	Assistant Director of Nursing	1,792	1,792	66,038	36.85	2
3	Registered Nurses	42,163	44,474	1,418,349	31.89	3
4	Licensed Practical Nurses	2,804	3,056	81,845	26.78	4
5	CNAs & Orderlies	53,838	56,148	707,457	12.60	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	45,228	21.74	9
10	Activity Assistants	5,447	5,714	61,463	10.76	10
11	Social Service Workers	2,168	2,214	56,722	25.62	11
12	Dietician					12
13	Food Service Supervisor	1,744	1,744	70,802	40.60	13
14	Head Cook	6,944	6,960	169,967	24.42	14
15	Cook Helpers/Assistants	37,241	39,250	478,802	12.20	15
16	Dishwashers					16
17	Maintenance Workers	2,901	2,949	84,623	28.70	17
18	Housekeepers	12,963	13,613	159,529	11.72	18
19	Laundry	4,108	4,426	50,308	11.37	19
20	Administrator	2,040	2,080	107,320	51.60	20
21	Assistant Administrator					21
22	Other Administrative	4,560	4,585	126,713	27.64	22
23	Office Manager	2,064	2,080	52,845	25.41	23
24	Clerical	4,364	4,612	60,474	13.11	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,960	3,968	145,122	36.57	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Unit Manager/Nur	5,842	6,314	121,545	19.25	32
33	Other(specify) Resident Attendan	7,451	7,769	81,113	10.44	33
34	TOTAL (lines 1 - 33)	208,536	217,922	\$ 4,259,489 *	\$ 19.55	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	Monthly	\$ 24,272	1-3	35
36	Medical Director	Monthly	72,100	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,400	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	40	2,200	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	40	\$ 100,972		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	14	\$ 5,904	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	14	\$ 5,904		53

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
CASTLEMAN, STEPHANIE M	Administrator	0	\$ 107,320	Workers' Compensation Insurance	\$ 103,381	IDPH License Fee	\$	
		0		Unemployment Compensation Insurance	22,571	Advertising: Employee Recruitment		
		0		FICA Taxes	318,319	Health Care Worker Background Check		
		0		Employee Health Insurance	120,195	(Indicate # of checks performed 49)	1,593	
		0		Employee Meals	23,349	Patient Background Checks	11,870	
		0		Illinois Municipal Retirement Fund (IMRF)*		Surety Bond Fees/Annual Report Fee	203	
		0		Dental/Life /Vision Insurance	2,099	Health Care Council of Illinois	9,600	
		0		Misc Payroll Costs/401K Match	4,374	Related party-Shorewood LLC (Annual Corp	122	
		0		Employee Drug Tests/Employee Dishonesty	2,527	Related Party- AMS	1,034	
		0		Employee Relations/Tuition Reimbursement	9,949	Less: Public Relations Expense	()	
		0		Back out % Employee Benefit for Mktg Manager	(11,048)	Non-allowable advertising	()	
		0		Employee Vaccinations	8,591	Yellow page advertising	()	
		0		Related Party -Forum Pharmacy	(8,591)			
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 107,320	TOTAL (agree to Schedule V, line 22, col.8)		\$ 24,422		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$				Related party - AMS	865
C. Professional Services							Seminar Expense	
Vendor/Payee	Type		Amount				Illinois Council	
Alden Management Servs.	Consulting Fees		\$ 760,470				NIC Sponsorship	
BDO Seidman/Baker Tilly	Accounting Fees		7,385					
Chris Novotny/KPMG/Midcap	Accounting Fees		1,055				Entertainment Expense	
Vikus Corp.	Professional Consulting Fee		1,600				()	
Achieve Accreditation	Professional Consulting Fee		4,924				(agree to Sch. V, line 24, col. 8)	
AMS-Eliminated	Allocated Legal Fees		30,128				\$ 1,453	
Joint Commission/Balbina Snerling	Professional Consulting Fee		11,448					
Arianna Fisch	Legal:Collections		279					
Kent College of Law/MidCap	Legal: Non-Collections		2,719					
Leahy Eisenberg & Fraenkel LTD	Legal: Non-Collections		1,348					
SB2 Inc./Markley Investigations	Legal:Collections		3,543					
Arianna Fisch/Stone Pogrund & Kor	Legal: Non-Collections		3,384					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 828,284	TOTAL				

* Attach copy of IMRF notifications

**See instructions.

Legal Fees Reported on Pg 21, Section C:

Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	41,401.68
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)	(3,822.01)
+ Add Back voided invoice of prior year, if any	(30,128.00)
Allowable Legal Fees	<u>\$ 7,451.67</u>

In Detail:

Vendor Name	Invoice Date	Amount
Ariana Fisch	10/19/2018	174.00
Ariana Fisch	10/19/2018	5.03
IIT Chicago-Kent College of Law	5/17/2018	239.06
IIT Chicago-Kent College of Law	11/13/2018	186.47
Leahy Eisenberg & Fraenkel LTD	1/18/2018	275.66
Leahy Eisenberg & Fraenkel LTD	1/18/2018	385.00
Leahy Eisenberg & Fraenkel LTD	1/18/2018	448.66
Leahy Eisenberg & Fraenkel LTD	4/3/2018	238.66
MidCap Allocated Int. 10/18	10/31/2018	323.38
MidCap Allocated Int. 11/18	11/30/2018	280.33
MidCap Allocated Int. 3/18	3/31/2018	68.32
MidCap Allocated Int. 6/18	6/30/2018	831.00
MidCap Allocated Int. 9/18	9/30/2018	790.73
Stone Pogrund & Korey L	7/31/2018	863.34
Stone Pogrund & Korey L	8/31/2018	932.32
Stone Pogrund & Korey L	12/31/2018	1,409.71

TOTAL ALLOWABLE LEGAL FEES 7,451.67

Vendor Name	Invoice Date	Amount
Ariana Fisch	1/1/2018	278.80
Markley Investigations	2/7/2018	50.00
SB2 Inc.	1/1/2018	295.45
SB2 Inc.	1/31/2018	295.45
SB2 Inc.	2/1/2018	295.45
SB2 Inc.	3/1/2018	295.45
SB2 Inc.	4/2/2018	295.45
SB2 Inc.	5/1/2018	295.45
SB2 Inc.	6/1/2018	295.45
SB2 Inc.	7/2/2018	295.45
SB2 Inc.	8/1/2018	295.45
SB2 Inc.	9/4/2018	334.16
SB2 Inc.	10/1/2018	295.45
SB2 Inc.	12/3/2018	204.55

TOTAL Collection-NOT ALLOWABLE LEGAL FEES 3,822.01

Vendor Name	Invoice Date	Amount
AMS Corp Legal Cost Alloc-18	01/31/18	3,766.00
AMS Corp Legal Cost Alloc-18	02/28/18	3,766.00
AMS Corp Legal Cost Alloc-18	03/31/18	3,766.00
AMS Corp Legal Cost Alloc-18	04/30/18	3,766.00
AMS Corp Legal Cost Alloc-18	05/31/18	3,766.00
AMS Corp Legal Cost Alloc-18	06/30/18	3,766.00
AMS Corp Legal Cost Alloc-18	07/31/18	3,766.00
AMS Corp Legal Cost Alloc-18	08/31/18	3,766.00

TOTAL Allocated Legal Fees 30,128.00

Total Legal Cost 41,401.68

Facility Name & ID Number Alden Estates of Shorewood, Inc.

0050781

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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. II.Health Care Ass. \$9,600
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7.5
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 20,542 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. \$ 134,728
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. \$ 23,349 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: n/a
- (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