

		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>0040733</u></p> <p>Facility Name: <u>Alden Estates of Evanston</u></p> <p>Address: <u>2520 Gross Point Road</u> <u>Evanston</u> <u>60201</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(847) 328-6000</u> Fax # <u>(847) 328-6166</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>3/15/1996</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>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>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:20%; 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="right">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 Evanston

0040733 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	99	Skilled (SNF)	99	36,135	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	99	TOTALS	99	36,135	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	1,532	4,115	13,026	18,673	8
9	SNF/PED					9
10	ICF	3,122	411	100	3,633	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	4,654	4,526	13,126	22,306	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 61.73%

D. How many bed reserve days during this year were paid by the Department?
None (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 3/15/1996

J. Was the facility purchased or leased after January 1, 1978?
YES Date 03/15/1996 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 99 and days of care provided 12,544

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 Evanston # 0040733 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	519,289	17,430	4,228	540,947	3,774	544,721	3,794	548,515		1
2	Food Purchase		232,975		232,975	(32,615)	200,360	(8,647)	191,713		2
3	Housekeeping	114,183	49,240		163,423	1,020	164,443	3,147	167,590		3
4	Laundry	75,717	27,648	9,063	112,428	864	113,292		113,292		4
5	Heat and Other Utilities			169,716	169,716		169,716	(439)	169,277		5
6	Maintenance	105,293		236,087	341,380	731	342,111	15,700	357,811		6
7	Other (specify):* related party/Security			642	642		642	2,894	3,536		7
8	TOTAL General Services	814,482	327,293	419,736	1,561,511	(26,226)	1,535,285	16,449	1,551,734		8
	B. Health Care and Programs										
9	Medical Director			14,000	14,000		14,000		14,000		9
10	Nursing and Medical Records	2,285,995	141,971	23,350	2,451,316	2,051	2,453,367	73,212	2,526,579		10
10a	Therapy		2,073	17,021	19,094		19,094		19,094		10a
11	Activities	80,148	1,303	4,847	86,298		86,298		86,298		11
12	Social Services	48,626			48,626		48,626		48,626		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							2,968	2,968		15
16	TOTAL Health Care and Programs	2,414,769	145,347	59,218	2,619,334	2,051	2,621,385	76,180	2,697,565		16
	C. General Administration										
17	Administrative	98,781			98,781		98,781	122,688	221,469		17
18	Directors Fees										18
19	Professional Services			858,187	858,187		858,187	(799,776)	58,411		19
20	Dues, Fees, Subscriptions & Promotions			137,941	137,941		137,941	(115,064)	22,877		20
21	Clerical & General Office Expenses	168,506	18,794	218,306	405,606	244	405,850	49,416	455,266		21
22	Employee Benefits & Payroll Taxes			511,004	511,004	23,931	534,935	(7,353)	527,582		22
23	Inservice Training & Education										23
24	Travel and Seminar			125	125		125	665	790		24
25	Other Admin. Staff Transportation			1,691	1,691		1,691	6,276	7,967		25
26	Insurance-Prop.Liab.Malpractice			245,905	245,905		245,905	8,412	254,317		26
27	Other (specify):* related party			212,715	212,715		212,715	(181,771)	30,944		27
28	TOTAL General Administration	267,287	18,794	2,185,874	2,471,955	24,175	2,496,130	(916,507)	1,579,623		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,496,538	491,434	2,664,828	6,652,800		6,652,800	(823,878)	5,828,922		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.

Facility Name & ID Number

Alden Estates of Evanston

#0040733

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost 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	
	D. Ownership											
30	Depreciation			64,216	64,216		64,216	693,239	757,455			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			66,059	66,059		66,059	480,164	546,223			32
33	Real Estate Taxes			154,725	154,725	(154,725)		158,077	158,077			33
34	Rent-Facility & Grounds			883,840	883,840	154,725	1,038,565	(1,031,415)	7,150			34
35	Rent-Equipment & Vehicles			19,269	19,269		19,269	15,577	34,846			35
36	Other (specify):* MIP							81,342	81,342			36
37	TOTAL Ownership			1,188,109	1,188,109		1,188,109	396,984	1,585,093			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,214,004	1,800,770	3,014,774		3,014,774	(252,344)	2,762,430			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			111,407	111,407		111,407		111,407			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		1,214,004	1,912,177	3,126,181		3,126,181	(252,344)	2,873,837			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,496,538	1,705,438	5,765,114	10,967,090		10,967,090	(679,238)	10,287,852			45

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

0040733
 Period Beginning: 1/1/2018
 Period Ending: 12/31/2018

IDPH License No. 36-4003478

Reclassifications - Pages 3 & 4

From Line	To Line	Amount	Description
2		(32,615)	Employee Meals
	22	32,615	Employee Meals
22		(8,684)	Uniform Reclass
	1	3,774	Uniform Reclass
	3	1,020	Uniform Reclass
	4	864	Uniform Reclass
	6	731	Uniform Reclass
	10	2,051	Uniform Reclass
	11	-	Uniform Reclass
	21	244	Uniform Reclass
10		N/A	Oxygen Cost Reclass
	39	N/A	Oxygen Cost Reclass
33		154,725	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	(154,725)	Rent - Real Estate Tax on associated landowner (Pg 6)
7		-	Re-class Security related to R&M Exp. Incorrect booking
	6	-	Re-class Security related to R&M Exp. Incorrect booking

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

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	(721)	2		4
5	Telephone, TV & Radio in Resident Rooms	(11,725)	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	(21,491)	30		9
10	Interest and Other Investment Income	(5,676)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,948)	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	(12,742)	21		17
18	Fines and Penalties	(114)	32		18
19	Entertainment	(6,217)	20		19
20	Contributions	(2,325)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(14,409)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(212,715)	27		24
25	Fund Raising, Advertising and Promotional	(20,633)	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)	\$ (312,716)		\$	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)	(227,471)	Pg 6s	34
35	Other- Attach Schedule	(139,051)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (366,522)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (679,238)		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 Evanston

ID# 0040733

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	Sch. V Line
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (3,416)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(34,801)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	0	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	19,609	6	4
5				5
6	Elim ABC Deprec Exp from Pg 12 series -	(332)	30	6
7	Depreciation Adj Sage Report	1,608	30	7
8	Valet Cost	(52,560)	21	8
9	Late Fees on Utilities	(1,985)	5	9
10	Intercompany Interest Not Allowed	(62,642)	32	10
11	Misc Income - Record Copies	(93)	10	11
12	Misc Income - Jury Duty	(34)	22	12
13	Misc Income - Settlement	264	21	13
14	Vendor Discount	(3,569)	10	14
15	Back Out Bank Fees - Estates of Evanston II	0	21	15
16	Back Out Evanston Chamber of Commerce	(1,100)	20	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	(139,051)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Evanston

0040733

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	1,182	2,612	0	0	0	0	0	0	0	3,794	1
2	Food Purchase	(4,669)	0	0	(3,978)	0	0	0	0	0	0	0	(8,647)	2
3	Housekeeping	0	0	3,147	0	0	0	0	0	0	0	0	3,147	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,985)	0	1,546	0	0	0	0	0	0	0	0	(439)	5
6	Maintenance	7,884	0	11,741	0	0	0	103	(4,028)	0	0	0	15,700	6
7	Other (specify):*	0	0	2,894	0	0	0	0	0	0	0	0	2,894	7
8	TOTAL General Services	1,230	0	20,510	(1,366)	0	0	103	(4,028)	0	0	0	16,449	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(3,662)	0	70,163	7,757	(1,046)	0	0	0	0	0	0	73,212	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	2,968	0	0	0	0	0	0	0	0	2,968	15
16	TOTAL Health Care and Programs	(3,662)	0	73,131	7,757	(1,046)	0	0	0	0	0	0	76,180	16
	C. General Administration													
17	Administrative	0	0	122,688	0	0	0	0	0	0	0	0	122,688	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(14,409)	7,550	(792,917)	0	0	0	0	0	0	0	0	(799,776)	19
20	Fees, Subscriptions & Promotions	(30,275)	0	(84,789)	0	0	0	0	0	0	0	0	(115,064)	20
21	Clerical & General Office Expenses	(65,038)	0	114,454	0	0	0	0	0	0	0	0	49,416	21
22	Employee Benefits & Payroll Taxes	(34)	0	0	0	(7,319)	0	0	0	0	0	0	(7,353)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	665	0	0	0	0	0	0	0	0	665	24
25	Other Admin. Staff Transportation	0	0	6,276	0	0	0	0	0	0	0	0	6,276	25
26	Insurance-Prop.Liab.Malpractice	0	8,281	131	0	0	0	0	0	0	0	0	8,412	26
27	Other (specify):*	(212,715)	0	30,944	0	0	0	0	0	0	0	0	(181,771)	27
28	TOTAL General Administration	(322,471)	15,831	(602,548)	0	(7,319)	0	0	0	0	0	0	(916,507)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(324,903)	15,831	(508,907)	6,391	(8,365)	0	103	(4,028)	0	0	0	(823,878)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Evanston

0040733

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	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(58,432)	745,586	6,085	0	0	0	0	0	0	0	0	693,239	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(68,432)	481,288	67,308	0	0	0	0	0	0	0	0	480,164	32
33	Real Estate Taxes	0	154,725	3,352	0	0	0	0	0	0	0	0	158,077	33
34	Rent-Facility & Grounds	0	(1,031,415)	0	0	0	0	0	0	0	0	0	(1,031,415)	34
35	Rent-Equipment & Vehicles	0	0	15,577	0	0	0	0	0	0	0	0	15,577	35
36	Other (specify):*	0	81,342	0	0	0	0	0	0	0	0	0	81,342	36
37	TOTAL Ownership	(126,864)	431,526	92,322	0	0	0	0	0	0	0	0	396,984	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	(59,619)	(78,593)	(114,132)	0	0	0	0	0	(252,344)	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	(59,619)	(78,593)	(114,132)	0	0	0	0	0	(252,344)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(451,767)	447,357	(416,585)	(53,228)	(86,958)	(114,132)	103	(4,028)	0	0	0	(679,238)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group, Ltd.	100	See PG6-Supp		See PG6-Supp		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 1,031,415	Alden Estates of Evanston II, Inc.		\$	\$ (1,031,415)	1
2	V	32 Interest/Investment Income-RR	267	Alden Estates of Evanston II, Inc.			(267)	2
3	V	30 Gain on Sale of Assets		Alden Estates of Evanston II, Inc.				3
4	V	19 Professional Fees		Alden Estates of Evanston II, Inc.		250	250	4
5	V	19 Accounting Fees		Alden Estates of Evanston II, Inc.		7,300	7,300	5
6	V	21 Bank Charges		Alden Estates of Evanston II, Inc.				6
7	V	32 Amortization		Alden Estates of Evanston II, Inc.		18,074	18,074	7
8	V	33 RE Tax Expense		Alden Estates of Evanston II, Inc.		154,725	154,725	8
9	V	26 General Insurance Expenses		Alden Estates of Evanston II, Inc.		8,281	8,281	9
10	V	36 Mortgage Insurance Premium		Alden Estates of Evanston II, Inc.		81,342	81,342	10
11	V	32 Interest on Mortgage Note		Alden Estates of Evanston II, Inc.		463,481	463,481	11
12	V	30 Depreciation		Alden Estates of Evanston II, Inc.		745,586	745,586	12
13	V			Alden Estates of Evanston II, Inc.				13
14	Total		\$ 1,031,682			\$ 1,479,039	\$ * 447,357	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%	\$ 1,546	\$ 1,546 15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		665	665 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		6,276	6,276 17
18	V	26 Insurance		Alden Management Services, Inc.		131	131 18
19	V	20 Dues/Subscriptions	85,584	Alden Management Services, Inc.		795	(84,789) 19
20	V	30 Depreciation		Alden Management Services, Inc.		6,085	6,085 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		3,352	3,352 21
22	V	35 Rent-Equip/Vehicles		Alden Management Services, Inc.		15,577	15,577 22
23	V	32 Interest		Alden Management Services, Inc.		67,308	67,308 23
24	V	1 Dietary Aide Coordinator Salary		Alden Management Services, Inc.		1,182	1,182 24
25	V	3 Housekeeping Coordinator Salary		Alden Management Services, Inc.		3,147	3,147 25
26	V	7 Employee Benef % -Gen'l Servs		Alden Management Services, Inc.		2,894	2,894 26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		70,163	70,163 27
28	V	15 Employee Benef % - Health Care		Alden Management Services, Inc.		2,968	2,968 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		122,688	122,688 29
30	V	27 Employee Benef %-Administrative		Alden Management Services, Inc.		30,944	30,944 30
31	V	19 Professional Fees	829,460	Alden Management Services, Inc.		36,543	(792,917) 31
32	V	21 Gen'l & Admin	28,524	Alden Management Services, Inc.		142,978	114,454 32
33	V	6 Repairs & Maintenance	39,754	Alden Management Services, Inc.		51,495	11,741 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 983,322			\$ 566,737	\$ * (416,585) 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	\$ 3,600	Prism Health Care Services, Inc.	0.00%	\$	\$ (3,600)
16	V	1 Dietarty Salary		Prism Health Care Services, Inc.		2,134	2,134
17	V	2 Tube Feeding	29,322	Prism Health Care Services, Inc.		12,726	(16,596)
18	V	10 Equip. Rental	6,660	Prism Health Care Services, Inc.		10,997	4,337
19	V	39 Ancillary Supplies	122,018	Prism Health Care Services, Inc.		37,744	(84,274)
20	V	1 Gen'l & Admin & Employee Beenfit costs		Prism Health Care Services, Inc.		4,078	4,078
21	V	2 Gen'l & Admin & Employee Beenfit costs		Prism Health Care Services, Inc.		12,618	12,618
22	V	10 Gen'l & Admin & Employee Beenfit costs		Prism Health Care Services, Inc.		3,420	3,420
23	V	39 Gen'l & Admin & Employee Beenfit costs		Prism Health Care Services, Inc.		24,655	24,655
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		\$ 161,600			\$ 108,372	\$ * (53,228)

* 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 <u>Drugs</u>	\$ 959,112	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 882,922	\$ (76,190)
16	V	39 <u>I.V.</u>	104,586	<u>Forum Extended Care Services II, Inc.</u>		96,278	(8,308)
17	V	39 <u>Wound Care Products</u>	10,482	<u>Forum Extended Care Services II, Inc.</u>		9,649	(833)
18	V	10 <u>House Stock</u>	10,788	<u>Forum Extended Care Services II, Inc.</u>		9,931	(857)
19	V	10 <u>Pharmacy Consultant</u>	2,376	<u>Forum Extended Care Services II, Inc.</u>		2,187	(189)
20	V	22 <u>Employee Vaccinations</u>	7,319	<u>Forum Extended Care Services II, Inc.</u>			(7,319)
21	V	39 <u>Employee Vaccinations</u>		<u>Forum Extended Care Services II, Inc.</u>		6,738	6,738
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		\$ 1,094,663			\$ 1,007,705	\$ * (86,958)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy	\$ 1,731,671	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,617,539	\$ (114,132)
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		\$ 1,731,671			\$ 1,617,539	\$ * (114,132)

* 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	\$ 34,033	Alden Bennett Construction Company, Inc.	0.00%	\$ 34,136	\$	103	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		\$ 34,033			\$ 34,136	\$ *	103	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	\$ 6,112	Alden Design Group, Ltd.	0.00%	\$ 2,084	\$ (4,028)
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		\$ 6,112			\$ 2,084	\$ * (4,028)

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

Facility Name & ID Number

Alden Estates of Evanston

0040733

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 Evanston

0040733

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 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	181,932	0.664	1.66	Salary	\$ 3,068	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	98,342	0.664	1.66	Salary	1,658	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	98,342	0.664	1.66	Salary	1,658	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	114,897	0.664	1.66	Salary	1,938	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	62,086	0.664	1.66	Salary	1,047	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	181,932	0.498	1.66	Salary	3,068	6-7, 17-7	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	\$ 12,437		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 Evanston

0040733

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

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

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

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	\$ 22,306	\$ 1,546	1
2	24	Trav & Seminar	Patient Days	1,345,058	36	40,070	22,306	665	2
3	25	Other Admin Travel	Patient Days	1,345,058	36	378,471	22,306	6,276	3
4	26	Insurance	Patient Days	1,345,058	36	7,901	22,306	131	4
5	20	Dues & Subscriptions	Patient Days	1,345,058	36	47,918	22,306	795	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	22,306	3,352	7
8	35	Rent-Equip & Vehicle	Patient Days	1,345,058	36	939,296	22,306	15,577	8
9	32	Interest	Patient Days/usage	1,345,058	36	2,386,801	22,306	67,308	9
10	1	Dietary Salary	Patient Days	1,345,058	36	71,277	71,277	1,182	10
11	3	Housekeeping Salary	Patient Days	1,345,058	36	189,741	189,741	3,147	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,345,058	36	174,531	22,306	2,894	12
13	10	Nurs & Med Records Salary	Patient Days	1,345,058	36	1,365,622	1,365,622	70,163	13
14	15	Employee Benefits -Health Care	Patient Days	1,345,058	36	178,975	22,306	2,968	14
15	17	Administrative Salary	Patient Days/usage	1,345,058	36	5,672,224	22,306	122,686	15
16	27	Employee Benefits - Admin	Patient Days	1,345,058	36	1,865,905	1,865,905	30,944	16
17	19	Professional fees	Patient Days	1,345,058	36	1,189,339	934,398	36,543	17
18	21	Gen'I & Admin	Patient Days	1,345,058	36	8,621,748	7,630,656	142,980	18
19	6	Repair & Maint.	Patient Days	1,345,058	36	1,609,999	1,070,693	51,495	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 25,299,290	\$ 13,128,292	\$ 566,737	25

Facility Name & ID Number

Alden Estates of Evanston

0040733

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	2	3	4	5	6		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	Capital Funding (GL 2505/7055)	x	Mortgage		1/2015	\$ 7,226,100	\$ 6,798,201	2/2050	3.5500	\$ 243,257	1							
2	Capital Funding (GL 2513/7053)	x	Supplemental Healthcare		8/2015	6,279,900	5,987,447	2/2050	3.6500	220,224	2							
3											3							
4	Insurance Interest (GL7053)	x	Medical Malpractice							1,057	4							
5											5							
Working Capital																		
6	Related party-AMS	x	Working Capital							67,308	6							
7	Ascentium Capital LLC	x	Capital Lease		03/2017	11,406	7,934	04/2022	7.8810	714	7							
8	Avaya Financial Services	x	Capital Lease		12/2014	67,016	14,092	12/2019	6.9760	1,532	8							
9	TOTAL Facility Related					\$ 13,584,422	\$ 12,807,674			\$ 534,092	9							
B. Non-Facility Related*																		
10	Interest Income on R.R.	x								(255)	10							
11	Int Income (GL#4975)	x								(5,688)	11							
12											12							
13	Amortization-Fin/Refin Fee(II7105)	x								18,074	13							
14	TOTAL Non-Facility Related					\$	\$			\$ 12,131	14							
15	TOTALS (line 9+line14)					\$ 13,584,422	\$ 12,807,674			\$ 546,223	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 81,342 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>143,500</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>146,925</u>	2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>3,425</u>	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>151,300</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>154,725</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>3,352</u>
			\$	<u>158,077</u>
Real Estate Tax Bill for Calendar Year:	2013	<u>168,293</u>	8	
	2014	<u>152,427</u>	9	
	2015	<u>154,113</u>	10	
	2016	<u>139,339</u>	11	
	2017	<u>146,925</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 Evanston COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040733

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>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party - Alden Management</u>	\$ <u>202,125.00</u>	\$ <u>3,352.00</u>
2. <u>10-10-200-077-0000</u>	<u>Nursing facility</u>	\$ <u>146,924.78</u>	\$ <u>146,924.78</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u><u>349,049.78</u></u>	\$ <u><u>150,276.78</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 Evanston

0040733 Report Period Beginning:

1/1/2018 Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 53,567 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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	<u>Nursing facility</u>	<u>53,277</u>		<u>\$ 350,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS	<u>53,277</u>		<u>\$ 350,000</u>	<u>3</u>

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	99	1995	1994	\$ 5,377,512	\$ 159,376	39	\$ 137,885	\$ (21,491)	\$ 3,279,825	4
5	Building	1999		54,450	1,601	34	1,601		30,420	5
6										6
7										7
8										8
Improvement Type**										
9	Repair: boiler, valve, elect. Fixtures, heater, TV antenna	1995		17,311		10-20			17,311	9
10	Install lawn sprinkler system	1996		19,670		15			19,670	10
11	Demolition, excavating, electricalwork, masonry	1996		39,481	777	25	777		38,248	11
12	Sign	1996		745					745	12
13	Sink	1996		1,366		20			1,366	13
14	Motor repair	1996		3,300		20			3,300	14
15	Elevator remodeling	1996		3,018		20			3,018	15
16	Install new electrical outlets	1997		2,542		5			2,542	16
17	Telephone system upgrade	1997		2,698		10			2,698	17
18	Repair panel	1998		3,631		5			3,631	18
19	Repair rainshields, relief valve	1998		7,117		10			7,117	19
20	Replace fan motor	1998		5,797		5			5,797	20
21	Electrical panel	1998		1,926		10			1,926	21
22	Replace freezer compressor	1998		3,457		10			3,457	22
23	Replace fire alarm sys	1998		56,459		15			56,459	23
24	Elm heating-cooler-hvac	1999		2,500		10			2,500	24
25	Aqua plumbing-water heater	1999		10,445		15			10,445	25
26	CSI-repair air maint. Handler unit	1999		1,855		10			1,855	26
27	New horizons-hook up phones	1999		1,827		10			1,827	27
28	Alden Bennett Const.	2000		7,160		10			7,160	28
29	The floor source-lobby & elevator carpeting	2000		3,652		5			3,652	29
30	Alden Bennett Const.-wallcovering	2000		1,350		5			1,350	30
31	DBS Contracting-repair lawn sprinkler	2000		2,281		10			2,281	31
32	CSI-install disposal	2000		2,341		5			2,341	32
33	Forx valley fire & safety-repair sprinkler system	2000		1,765		15			1,765	33
34	CSI-replace compressor	2000		1,770		10			1,770	34
35	Alden Bennett-seea/stripe parking lot, replace sidewalk	2000		5,582		5-15			5,582	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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Capps plumbing repair for meter bypass line	2001	1,840		5			1,840	37
38	The floor source - lobby & elevator carpet	2001	944		5			944	38
39	Sonja	2002	1,411					1,411	39
40	ABC (amtech lighting)	2002	2,202	110	20	110		1,761	40
41	New Horizon (replace main frame)	2002	1,745		5			1,745	41
42	ABC - parquet floor	2003	5,398		10			5,398	42
43	ABC - interior work - various - walls/bathroom	2003	8,703		10			8,703	43
44	ABC - replaced HID Ballasts (3) HID Lamp (1)	2003	2,870		10			2,870	44
45	Csi-Coker - door gasket/safety switch	2003	2,480					2,480	45
46	ABC - sewage ejector pump - install	2003	6,104		10			6,104	46
47	ABC	2003	6,955		10			6,955	47
48	US Foods - steamer	2003	1,059					1,059	48
49	ABC-fence work	2004	1,875		8			1,875	49
50	ABC-interior work various walls/bathroom	2004	2,540		10			2,540	50
51	ABC-replaced HID ballasts	2004	1,406	70	20	70		1,082	51
52	New Horizons - move phone extensions between floors	2005	1,358					1,358	52
53	ABC - Shaw Malabar carpet for 1st floor	2005	6,493		10			6,493	53
54	ABC - Excelon VC Tile in PT room	2005	1,992		10			1,992	54
55	ABC - Excelon VC Tile in PT room	2006	3,300		10			3,300	55
56	GT Mechanical-replaced transformer & refrigerant for AC unit	2006	4,366	72	10	72		4,366	56
57	ABC - new smoke detectors, upgrade fire alarm software	2006	11,602		10			11,602	57
58	Top Notch Service-replaced 5 wells	2006	5,985	49	10	49		5,985	58
59									59
60	Therapy Room Expansion	2007	94,048	6,290	29	6,290		67,502	60
61	Hot Water Tank Replacement	2007	24,003	601	10	601		24,003	61
62	Repair air conditioner/Replace compressor	2007	37,488	2,499	10	2,499		26,449	62
63	Repair freezer door assembly	2007	3,945	163	10	163		3,945	63
64	Replace pump motor chiller	2007	5,544	232	10	232		5,544	64
65	Replace worn & torn cubicle curtains	2007	2,566		10			2,566	65
66	Charge Chiller	2007	5,773	385	10	385		4,073	66
67	Repair broken fence & driveway	2007	6,447	430	15	430		4,549	67
68	Replace worn & damaged window shades	2007	3,840		10			3,840	68
69	New boilers/hoses/Install	2007	5,580	279	20	279		3,209	69
70	TOTAL (lines 4 thru 69)		\$ 5,914,867	\$ 172,934		\$ 151,443	\$ (21,491)	\$ 3,747,601	70

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

Facility Name & ID Number Alden Estates of Evanston

0040733

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 12A, Carried Forward		\$ 5,914,867	\$ 172,934		\$ 151,443	\$ (21,491)	\$ 3,747,601	1
2	ABC-New Cubicle Track Rm# 210 # 217/Curtains/New Control Pu	2008	6,029	251	10	251		6,029	2
3	ABC-New Sidewalk RAMP @ EMRG Exit per IDPA LSC Inspect	2008	7,189	479	15	479		5,031	3
4	ABC-Door Closer rpls (5) to Patient Units	2008	2,911	24	10	24		2,911	4
5	ABC-Regulator install in shower room to ensure patient safety	2008	2,572	129	20	129		1,362	5
6	ABC - Sidewalk rpls on Front entrance	2010	7,336	489	15	489		4,157	6
7	Washing Machine leaking Repairs-EQUINT	2010	3,608		5			3,608	7
8	New Compressor/Fan Motor - TOPNOT	2010	3,725	248	5	248		1,986	8
9	Boiler Skin Pipes and Tubes - ALDBEN	2011	7,159	716	10	716		4,713	9
10	Chimney Cap-Boiler Room Lift Sheetmetl Pipe Fings-GTMECH	2011	6,982	698	10	698		4,596	10
11	Fire Sprinkler;Bttrfly Valve,Antifreeze Loop,Hydrant Flushing-U	2012	6,104	916	25	916		5,495	11
12	Fire Protection System, Starter - ALDBEN	2012	7,454	155	10	155		901	12
13	Dampers, Fire, major rebuild - ALDBEN	2013	18,694	1,869	10	1,869		9,813	13
14	Acoustical-ALDBEN	2014	79,307	9,913	8	9,913		43,783	14
15	Carpentry & Drywall Interior on 1st Floor & 3rd Floor-ALDBEN	2014	673,002	33,650	20	33,650		148,621	15
16	Carpentry Exterior on 1st Floor & 3rd Floor -ALDBEN	2014	181,188	12,079	15	12,079		53,349	16
17	Casework -Key Interiors-ALDBEN	2014	96,137	4,807	20	4,807		21,231	17
18	Caulking-ALDBEN	2014	19,051	1,905	10	1,905		8,414	18
19	Demolition -ALDBEN	2014	77,570	5,171	15	5,171		22,839	19
20	E.I.F.S. Outside of Building Structure-ALDBEN	2014	29,277	1,952	15	1,952		8,621	20
21	Electrical -ALDBEN	2014	538,578	35,905	15	35,905		158,581	21
22	Elevator-ALDBEN	2014	154,920	7,746	20	7,746		34,211	22
23	Evanston Remodel Drawings - FOXBUI	2014	6,700	335	20	335		1,480	23
24	Fence-ALDBEN	2014	11,729	782	15	782		3,454	24
25	Fire Protection - Exterior-ALDBEN	2014	26,063	1,043	25	1,043		4,606	25
26	Fire Protection - Interior-ALDBEN	2014	56,340	2,254	25	2,254		9,955	26
27	Glass/Glazing-ALDBEN	2014	29,663	1,978	15	1,978		8,736	27
28	Hollow Metal/Doors/Frames/Hdwr-ALDBEN	2014	260,634	13,032	20	13,032		57,558	28
29	HVAC-ALDBE	2014	405,534	27,036	15	27,036		119,409	29
30	Landscaping -ALDBEN	2014	19,622	1,308	15	1,308		5,777	30
31	Masonry-ALDBEN	2014	4,716	943	5	943		4,165	31
32	Painting/Decorating-ALDBEN	2014	166,311	11,087	15	11,087		48,968	32
33	Permit Fee - CITEVA	2014	26,376	1,319	20	1,319		5,825	33
34	TOTAL (lines 1 thru 33)		\$ 8,857,346	\$ 353,153		\$ 331,662	\$ (21,491)	\$ 4,567,786	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,857,346	\$ 353,153		\$ 331,662	\$ (21,491)	\$ 4,567,786	1
2	Permit-CITEVA	2014	4,329	216	20	216		954	2
3	Plan Review Fee - ILLDPH	2014	11,915	596	20	596		2,632	3
4	Plumbing-ALDBEN	2014	198,330	9,917	20	9,917		43,800	4
5	Certificate of need Fees - ARNLUN/CHAFOL	2014	85,094	4,255	20	4,255		18,793	5
6	For Conversion of 47 shelter care beds to SNF beds including;	2014							6
7	Flooring, Bathrooms, Handrails, Windows, Wallcoverings,	2014							7
8	Nursing call -1st & 3rd Floor	2014							8
9	Roof-ALDBEN	2014	38,908	2,594	15	2,594		11,457	9
10	Tiles, Marble install on 1st & 3rd Floor renovation-ALDBEN	2014	71,550	4,770	15	4,770		21,068	10
11	Towel bars, Towel rings, Robe hooks, Grab bars,	2014							11
12	Toiler paper holders and Shower Rods for all resident rooms	2014							12
13	on the 1st and 3rd floor of total 40 bathroom and	2014							13
14	Replacement of (1) fire extinguisher cabinet -ALDBEN	2014	6,094	609	10	609		2,690	14
15	Hand Rails install in hallway-1st & 3rd Floor-ALDBEN	2014	19,937	1,994	10	1,994		8,807	15
16	Roof decking -ALDBEN	2014	23,085	1,154	20	1,154		5,097	16
17	Tree Trimming-ALDBEN	2014	3,599	240	15	240		1,060	17
18	Vinyl Fabric wallcovering -1st & 3rd Floor -ALDBEN	2014	70,634	14,127	5	14,127		62,394	18
19	Window-ALDBEN	2014	4,363	436	10	436		1,926	19
20	Asphalt Paving -ALDBEN	2014	67,641	8,455	8	8,455		37,343	20
21	Asphalt-ALDBEN	2014	3,475	434	8	434		1,917	21
22	Concrete Patching/Sitework-ALDBEN	2014	44,246	2,950	15	2,950		13,029	22
23	Remodel 2nd floor -ALDDES	2015	6,640	443	15	443		1,477	23
24	Architect/Design -Remodel 2nd floor -ALDDES	2015	3,335	222	15	222		722	24
25	Nursing call station part install/repairs -ALDBEN	2015	2,557	511	5	511		1,661	25
26	Architect fee for 2nd floor -ALDDES	2016	11,573	297	39	297		866	26
27	Architect fees for 2nd Floor- ALDDES	2016	27,143	696	39	696		2,030	27
28	Architect/Design - 2nd floor - ALDDES	2016	11,638	298	39	298		745	28
29	Architect/Design - 2nd floor - ALDDES	2016	10,437	268	39	268		603	29
30	Architect fees & Plan review for 2nd floor-ALDDES	2016	17,180	441	39	441		882	30
31	Boiler Retube # 2 -ALDBEN	2016	17,265	443	39	443		982	31
32	Boiler tube replacement #2 -ALDBEN	2016	20,412	523	39	523		2,067	32
33	Concrete -Coring/Sawcutting-ABC	2016	3,076	205	15	205		410	33
34	TOTAL (lines 1 thru 33)		\$ 9,641,801	\$ 410,247		\$ 388,756	\$ (21,491)	\$ 4,813,198	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,641,801	\$ 410,247		\$ 388,756	\$ (21,491)	\$ 4,813,198	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)		\$ 9,786,977	\$ 412,994		\$ 391,503	\$ (21,491)	\$ 4,899,467	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 9,786,977	\$ 412,994		\$ 391,503	\$ (21,491)	\$ 4,899,467	1
2	Carpentry Labor & Material-ABC	2016	104,583	6,972	15	6,972		13,944	2
3	Temporary Partitions-ABC	2016	24,608	1,641	15	1,641		3,282	3
4	Drywall & Tape-ABC	2016	52,907	3,527	15	3,527		7,054	4
5	Fire Caulking-ABC	2016	6,152	246	25	246		492	5
6	Acoustical-ABC	2016	18,456	923	20	923		1,846	6
7	Countertops, Solid Surface-ABC	2016	49,216	2,461	20	2,461		4,922	7
8	Permit Fees 2nd Floor -CITEVA	2016	15,939	638	25	638		1,276	8
9	Insulation, patch/repair-GTMECH	2017	2,510	251	10	251		397	9
10	Refrigerant & Circuit #1 rprs -GTMECH	2017	9,551	1,910	5	1,910		3,024	10
11	Motor (3) repls on condenser -GTMECH	2017	5,795	1,159	5	1,159		1,739	11
12	Fire Dampers Rpls (5) -GTMECH	2017	7,067	707	10	707		1,060	12
13	Pavements/Creck filling- CENICO	2017	2,980	373	8	373		528	13
14	Electric Power supply repairs -OAKFIR	2017	5,375	1,075	5	1,075		1,433	14
15	2nd floor hallway, main lobby, study and salon area repair from w	2017	23,982	1,599	15	1,599		2,798	15
16	Architect/Design -2nd Floor -ALDDES	2017	11,638	298	39	298		472	16
17	Caulking/mortar under all windows -ALDBEN	2018	25,808	287	15	287		287	17
18	Backflow Device repls on valve -SKIMEC	2018	2,987	448	5	448		448	18
19	HVAC Repair, Refrigerant Circuitirs repairs-GTMECH	2018	7,589	885	5	885		885	19
20	HVAC Repair, Refrigerant Circuitirs repairs-GTMECH	2018	5,748	575	5	575		575	20
21	Repair Sewage pump -ALDBEN	2018	8,515	142	5	142		142	21
22	Replace wall under window -ALDBEN	2018	5,871	98	5	98		98	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,184,251	\$ 439,209		\$ 417,718	\$ (21,491)	\$ 4,946,170	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 10,184,251	\$ 439,209		\$ 417,718	\$ (21,491)	\$ 4,946,170	1
2	Adjust for ABC Related Party Profit	2008	(107)	(5)		(5)		(57)	2
3	Adjust for ABC Related Party Profit	2009	(97)	(3)		(3)		(28)	3
4	Adjust for ABC Related Party Profit	2011	(56)	(1)		(1)		(8)	4
5	Adjust for ABC Related Party Profit	2012	460	23		23		138	5
6	Adjust for ABC Related Party Profit	2013	252	13		13		70	6
7	Adjust for ABC Related Party Profit	2014	(6,401)	(347)		(347)		(1,563)	7
8	Adjust for ABC Related Party Profit	2015	(5)	(0)		(0)		(1)	8
9	Adjust for ABC Related Party Profit	2016	(1,870)	(12)		(12)		(31)	9
10	Adjust for ABC Related Party Profit	2017							10
11	Adjust for ABC Related Party Profit	2018	(253)	(3)		(3)		(3)	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,176,174	\$ 438,873		\$ 417,382	\$ (21,491)	\$ 4,944,687	34

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

Facility Name & ID Number Alden Estates of Evanston

0040733

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	\$ 3,801,696	\$ 326,999	\$ 326,999	\$	varies	\$ 1,548,621	71
72	Current Year Purchases	54,209	7,381	7,381		varies	5,952	72
73	Fully Depreciated Assets	573,211	5,693	5,693		varies	573,211	73
74								74
75	TOTALS	\$ 4,429,116	\$ 340,073	\$ 340,073	\$		\$ 2,127,784	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	\$ 3,802	\$	\$	\$	3	\$ 3,802	76
77										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)	\$ 14,959,092	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 778,946	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 757,455	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (21,491)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,076,273	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	Leasehold Improvement-ADG-2018	\$ 228,165	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 228,165	\$	\$	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 Evanston

0040733

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:				\$ <u>Related party cost is backed out</u>			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning 04/01/2000

Ending 12/31/2024

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: \$ 18,248 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>738.58</u>	\$ <u>8,863</u>	17
18					18
19	<u>Auto lease-GL 6890</u>		<u>926.42</u>	<u>11,117</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>19,980</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	\$		\$ 607,753	\$		\$ 607,753	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			68,796			68,796	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			1,038,367			1,038,367	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 prescripts				889,660		889,660	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				(114,132)	271,986		157,854	13
14	TOTAL			\$		\$ 1,600,784	\$ 1,161,646		\$ 2,762,430	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.

Alden Estates of Evanston, Inc.
PA pg 16A Ref. Line 39 Details
For the Thirteen Months Ending December 31, 2018

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	607,753.33	\$607,753.33
2.	ST	39-3	To Col 5	68,795.58	68,795.58
3.					
4.	PT	39-3	To Col 5	1,038,366.92	1,038,366.92
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			959,111.85	
	Manual Input from Related Party- Forum Drugs & Vaccinations			(69,452.00)	
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6		889,659.85
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		-	0.00
13.	Col 5: Manual Input: Related Party - CPT		To Col 5	(114,132.00)	(114,132.00)
	Other			340,745.98	
	Manual Input: Related Party - Prism			(59,619.00)	
	Manual Input: Related Party FECII - I.V.			(8,308.00)	
	Manual Input: Related Party FECII - Wound Care Products			(833.00)	
	Oxygen, from reclass worksheet (Pg 4A)			-	
13.	Col 6: Supplies Total		To Col 6		271,985.98
13.	Total Line 13, Column 8				157,853.98
14.	Total				2,762,429.66

Facility Name & ID Number Alden Estates of Evanston

0040733

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	\$ 415	\$ 29,566	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (137,500))	1,456,382	1,456,382	3
4	Supply Inventory (priced at)	2,465	2,465	4
5	Short-Term Investments			5
6	Prepaid Insurance		8,118	6
7	Other Prepaid Expenses	18,435	57,101	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	10,965	161,628	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,488,662	\$ 1,715,260	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	19,700	19,700	12
13	Land		980,000	13
14	Buildings, at Historical Cost		6,272,635	14
15	Leasehold Improvements, at Historical Cost	743,815	4,646,871	15
16	Equipment, at Historical Cost	565,589	4,744,058	16
17	Accumulated Depreciation (book methods)	(771,034)	(6,774,298)	17
18	Deferred Charges		6,546	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		60,118	21
22	Other Long-Term Assets (specify):		333,638	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 558,070	\$ 10,289,268	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,046,732	\$ 12,004,528	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 582,279	\$ 582,279	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	73,490	73,490	28
29	Short-Term Notes Payable	14,092	240,748	29
30	Accrued Salaries Payable	434,471	434,471	30
31	Accrued Taxes Payable (excluding real estate taxes)	17,465	17,465	31
32	Accrued Real Estate Taxes(Sch.IX-B)		151,300	32
33	Accrued Interest Payable		38,323	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>	129,689	129,689	36
37	<u>Due to Affiliates</u>	1,648,027	1,648,027	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,899,513	\$ 3,315,792	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	5,705	5,705	39
40	Mortgage Payable		6,676,679	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	8,741,203	9,344,217	43
44	<u>Loan Payable -other</u>		5,882,313	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 8,746,908	\$ 21,908,914	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 11,646,421	\$ 25,224,706	46
47	TOTAL EQUITY(page 18, line 24)	\$ (9,599,689)	\$ (13,220,178)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,046,732	\$ 12,004,528	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (9,168,561)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (9,168,561)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(431,128)	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)	\$ (431,128)	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)	\$ (9,599,689)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Evanston

0040733

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

I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,399,533	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,399,533	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	116,368	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 116,368	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	362	12
13	Barber and Beauty Care		13
14	Non-Patient Meals	721	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	1,472	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,555	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	5,676	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 5,676	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG 19A</u>	11,830	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 11,830	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,535,962	30

II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,561,511	31
32	Health Care	2,619,334	32
33	General Administration	2,471,955	33
B. Capital Expense			
34	Ownership	1,188,109	34
C. Ancillary Expense			
35	Special Cost Centers	3,014,774	35
36	Provider Participation Fee	111,407	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,967,090	40
41	Income before Income Taxes (line 30 minus line 40)**	(431,128)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (431,128)	43

III. Net Inpatient Revenue detailed by Payer Source		Amount	
44	Medicaid - Net Inpatient Revenue	\$ 936,073	44
45	Private Pay - Net Inpatient Revenue	433,850	45
46	Medicare - Net Inpatient Revenue	7,444,165	46
47	Other-(specify) <u>Hospice/Insurance</u>	1,591,871	47
48	Other-(specify) <u>VA/Sales Allow.</u>	(6,426)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 10,399,533	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 Evanston# 0040733Report Period Beginning 1/1/2018 Ending: 12/31/2018**Details of Page 19, Line 28**

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (discribe) (is offset against Sch.# V) Record Copies-Backed out with Ln ref 21-Pg 5A Jury Duty-Backed out with Ln ref 22-Pg 5A	\$ 391
Adjustment to prior year expense	
Vendor Discount	\$ 1,566
	\$ 3,569
United Healthcare-(Rebate/Incentive) U'SAgain LLC	
Gain on Sale of Assets (related to prior yr, not offset on Sch.# V)	\$ 6,304
Line 28 Total:	<u><u>11,830</u></u>

Facility Name & ID Number Alden Estates of Evanston

0040733

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	2,198	2,412	\$ 105,145	\$ 43.60	1
2	Assistant Director of Nursing					2
3	Registered Nurses	24,774	26,524	961,122	36.24	3
4	Licensed Practical Nurses	12,975	13,395	417,313	31.15	4
5	CNAs & Orderlies	39,594	42,533	641,804	15.09	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,064	2,072	40,330	19.46	9
10	Activity Assistants	2,679	2,832	33,292	11.76	10
11	Social Service Workers	2,072	2,080	48,626	23.38	11
12	Dietician					12
13	Food Service Supervisor	2,072	2,080	56,538	27.18	13
14	Head Cook	4,414	4,489	95,828	21.35	14
15	Cook Helpers/Assistants	24,967	27,723	366,923	13.24	15
16	Dishwashers					16
17	Maintenance Workers	2,056	2,080	105,293	50.62	17
18	Housekeepers	7,659	8,443	114,183	13.52	18
19	Laundry	4,796	5,211	75,717	14.53	19
20	Administrator	1,760	1,760	90,210	51.26	20
21	Assistant Administrator	320	320	8,571	26.79	21
22	Other Administrative	4,128	4,168	111,120	26.66	22
23	Office Manager					23
24	Clerical	4,189	4,425	57,386	12.97	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,071	4,181	160,610	38.41	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care: Resident Attendant	608	677	6,526	9.65	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	147,393	157,402	\$ 3,496,538 *	\$ 22.21	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	352/Monthly	\$ 4,228	1-3	35
36	Medical Director	1167/Monthly	14,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	198/Monthly	2,376	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	52/Hours	2,860	11-3	44
45	Social Service Consultant	18/Hours	280	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 23,744		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	35	\$ 13,502	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	35	\$ 13,502		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	
Rusinak, Joseph E.	Administrator	0	\$ 90,210	Workers' Compensation Insurance	\$ 83,386	IDPH License Fee	\$	
Rusinak, Joseph E.	Assistant Administrator	0	8,571	Unemployment Compensation Insurance	15,221	Advertising: Employee Recruitment	586	
		0		FICA Taxes	259,475	Health Care Worker Background Check		
		0		Employee Health Insurance	122,031	(Indicate # of checks performed 6)	195	
		0		Employee Meals	32,615	Patient Background Checks	8,338	
		0		Illinois Municipal Retirement Fund (IMRF)*		Surety Bond/Broadcast Music/Petty Cash/	403	
		0		Dental, Life, Vision Relations, Pension & Misc	3,881	Health Care Council	9,504	
		0		Drug Test, Tuition Reimb. & Employee Relations	8,835	Chicago Tribune/Collaborative Healthcare	3,056	
		0		401k Match / Empl. Dishonesty/Emp Vaccinations	9,491	Related party-Evanston II, Inc	0	
		0		Offset Benefit Costs with Misc. Income	(34)	Related party- AMS	795	
		0				Less: Public Relations Expense	()	
		0				Non-allowable advertising	()	
		0				Yellow page advertising	()	
		0						
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 98,781	TOTAL (agree to Schedule V, line 22, col.8)		\$ 22,877		
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	665
C. Professional Services							Seminar Expense	
Vendor/Payee	Type		Amount				IL Council Seminar	125
Alden Management Services	Consulting fees		\$ 784,268					
BDO Seidman & Virchow Krause	Accounting Fees		5,907				Entertainment Expense	()
C. Novotny & KPMG	Cost Reporting		216				(agree to Sch. V, line 24, col. 8)	
MIDCAP	Accounting Fees		831					
Achieve Accreditation, LLC/Pathway	Consultation		2,192					
AMS (Eliminated)	Allocated Legal Fees		45,192					
Stone Poground	Legal Fees: Collections		10,915					
SB2 Inc	Legal Fees: Collections		3,493					
MIDCAP	Legal Fees: Non Collection		2,270					
Barry H. Greenburg	Legal-Non Collections-Medicaid		2,903					
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 858,187	TOTAL				

* Attach copy of IMRF notifications

**See instructions.

**Alden Estates of Evanston, Inc.
Legal Fee Support
2018**

Legal Fees Reported on Pg 21, Section C:	\$ 64,773.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(14,408.59)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees) + Add Back voided invoice of prior year, if any	(45,192.00)
Allowable Legal Fees	<u>\$ 5,172.41</u>

In Detail:

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Alden Group- MidCap Alloc Int Exp -3/18	3/1/2018	67.64
Alden Group- MidCap Alloc Int Exp -6/18	6/1/2018	822.69
Alden Group- MidCap Alloc Int Exp -9/18	9/1/2018	782.82
Alden Group- MidCap Alloc Int Exp -10/18	10/1/2018	320.14
Alden Group- MidCap Alloc Int Exp -11/18	11/1/2018	277.53
Barry H. Greenburg	10/31/2018	2,902.48
TOTAL ALLOWABLE LEGAL FEES		<u><u>5,173.30</u></u>

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Stone Poground & Korey LLC	12/31/17	736.23
Stone Poground & Korey LLC	01/31/18	661.68
Stone Poground & Korey LLC	02/28/18	639.23
Stone Poground & Korey LLC	03/31/18	513.34
Stone Poground & Korey LLC	04/30/18	868.41
Stone Poground & Korey LLC	05/31/18	750.00
Stone Poground & Korey LLC	06/30/18	850.00
Stone Poground & Korey LLC	07/31/18	901.59
Stone Poground & Korey LLC	08/31/18	907.31
Stone Poground & Korey LLC	09/30/18	1,169.35
Stone Poground & Korey LLC	11/01/18	1,041.90
Stone Poground & Korey LLC	11/30/18	850.00
Stone Poground & Korey LLC	12/31/18	1,026.34
SB2, Inc.	01/01/18	295.45
SB2, Inc.	01/01/18	295.45
SB2, Inc.	02/01/18	295.45
SB2, Inc.	03/01/18	295.45
SB2, Inc.	04/02/18	295.45
SB2, Inc.	05/01/18	295.45
SB2, Inc.	06/01/18	334.16
SB2, Inc.	07/02/18	295.45
SB2, Inc.	08/01/18	295.45
SB2, Inc.	09/04/18	295.45
SB2, Inc.	10/01/18	295.45
SB2, Inc.	12/03/18	204.55
TOTAL Collection-NOT ALLOWABLE LEGAL FEES		<u><u>14,408.59</u></u>

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
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
AMS Corp Legal Cost Alloc-18	09/30/18	3,766.00
AMS Corp Legal Cost Alloc-18	10/31/18	3,766.00
AMS Corp Legal Cost Alloc-18	11/30/18	3,766.00
AMS Corp Legal Cost Alloc-18	12/31/18	3,766.00
TOTAL Allocated Legal Fees		<u><u>45,192.00</u></u>

Total Legal Cost	<u><u>64,773.89</u></u>
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Facility Name & ID Number Alden Estates of Evanston

0040733

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? CNA: Yes,RN/LPNs: 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. \$9,504
- (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. \$ 14,693 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. \$ 111,407
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 benefits on Schedule V. \$ 32,615 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (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. \$ N/A
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. \$ N/A
- (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