

Facility Name & ID Number Alden Estates of Naperville

0022509 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	203	Skilled (SNF)	203	74,095	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	203	TOTALS	203	74,095	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	1,353	2,874	6,651	10,878	8
9	SNF/PED					9
10	ICF	30,684	3,881	3,923	38,488	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	32,037	6,755	10,574	49,366	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 66.63%

D. How many bed reserve days during this year were paid by the Department?
0 (Do not include bed reserve days in Section B.)

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 1/1/79

J. Was the facility purchased or leased after January 1, 1978?
YES Date 1/1/79 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 203 and days of care provided 5,475

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 Naperville # 0022509 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	562,891	29,712	25,308	617,911	4,338	622,249	(675)	621,574		1
2	Food Purchase		356,106		356,106	(36,990)	319,116	(1,136)	317,981		2
3	Housekeeping	233,807	55,495		289,302	2,055	291,357	6,964	298,321		3
4	Laundry	167,184	41,726		208,910	365	209,275		209,275		4
5	Heat and Other Utilities			231,045	231,045		231,045	(187)	230,858		5
6	Maintenance	64,931		374,222	439,152	386	439,538	66,366	505,905		6
7	Other (specify):* related party/security			605	605		605	6,406	7,011		7
8	TOTAL General Services	1,028,812	483,039	631,180	2,143,031	(29,846)	2,113,185	77,738	2,190,923		8
	B. Health Care and Programs										
9	Medical Director			70,600	70,600		70,600		70,600		9
10	Nursing and Medical Records	3,624,009	224,952	19,782	3,868,743	54,900	3,923,643	50,658	3,974,301		10
10a	Therapy	128,276	4,733	77,583	210,592		210,592		210,592		10a
11	Activities	141,360	3,965	9,669	154,994	570	155,564		155,564		11
12	Social Services	45,944			45,944		45,944		45,944		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							6,569	6,569		15
16	TOTAL Health Care and Programs	3,939,590	233,650	177,634	4,350,874	55,470	4,406,344	57,227	4,463,571		16
	C. General Administration										
17	Administrative	220,023			220,023		220,023	197,659	417,682		17
18	Directors Fees										18
19	Professional Services			794,639	794,639	(49,065)	745,574	(676,815)	68,759		19
20	Dues, Fees, Subscriptions & Promotions			160,333	160,333		160,333	(119,431)	40,901		20
21	Clerical & General Office Expenses	258,264	23,668	247,031	528,963	709	529,672	173,251	702,923		21
22	Employee Benefits & Payroll Taxes			888,958	888,958	15,446	904,404	(18,303)	886,100		22
23	Inservice Training & Education										23
24	Travel and Seminar			420	420		420	1,471	1,891		24
25	Other Admin. Staff Transportation			2,579	2,579		2,579	13,891	16,470		25
26	Insurance-Prop.Liab.Malpractice			517,007	517,007		517,007	12,044	529,051		26
27	Other (specify):* related party			(2,828)	(2,828)		(2,828)	71,310	68,482		27
28	TOTAL General Administration	478,286	23,668	2,608,138	3,110,093	(32,910)	3,077,183	(344,923)	2,732,259		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,446,688	740,358	3,416,952	9,603,997	(7,286)	9,596,711	(209,959)	9,386,753		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 Naperville

#0022509

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			43,402	43,402		43,402	288,057	331,459			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			134,593	134,593		134,593	630,326	764,918			32
33	Real Estate Taxes			174,985	174,985	(174,985)	0	182,403	182,404			33
34	Rent-Facility & Grounds			1,134,203	1,134,203	174,985	1,309,188	(1,309,188)	(0)			34
35	Rent-Equipment & Vehicles			21,996	21,996		21,996	34,474	56,470			35
36	Other (specify):* MIP							104,918	104,918			36
37	TOTAL Ownership			1,509,179	1,509,179		1,509,179	(69,010)	1,440,169			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		991,509	1,281,681	2,273,189	7,286	2,280,475	(225,871)	2,054,604			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			379,463	379,463		379,463		379,463			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		991,509	1,661,143	2,652,652	7,286	2,659,938	(225,871)	2,434,067			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,446,688	1,731,866	6,587,274	13,765,828		13,765,828	(504,840)	13,260,988			45

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

0022509
 Period Beginning: 1/1/2018
 Period Ending: 12/31/2018

IDPH License No. 36-2997384

Reclassifications - Pages 3 & 4

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(36,990.00)	Employee Meals
	22	36,990.00	Employee Meals
22		(21,544.00)	Uniform Reclass
	1	4,337.00	Uniform Reclass
	3	2,055.00	Uniform Reclass
	4	365.00	Uniform Reclass
	6	386.00	Uniform Reclass
	10	13,121.00	Uniform Reclass
	11	570.00	Uniform Reclass
	21	709.00	Uniform Reclass
10		(7,286.00)	Oxygen Cost Reclass
	39	7,286.00	Oxygen Cost Reclass
33		(174,985.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	174,985.00	Rent - Real Estate Tax on associated landowner (Pg 6)
10		49,065.00	DON contracted
	19	(49,065.00)	Professional fees DON

VI. ADJUSTMENT DETAIL

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(18,241)	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	(171,905)	30		9
10	Interest and Other Investment Income	(19,878)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(4,716)	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	(26,128)	21		17
18	Fines and Penalties	(199)	32		18
19	Entertainment				19
20	Contributions	(4,802)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(9,754)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	2,828	27		24
25	Fund Raising, Advertising and Promotional	(30,805)	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)	\$ (283,599)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	(49,191)	Pg 6s	34
35	Other- Attach Schedule	(172,050)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (221,241)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (504,840)		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

Alden Estates of Naperville

ID# 0022509

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on utilities	\$ (3,608)	5	1
2	Intercompany interest is not allowed	(128,447)	32	2
3	Misc Income (Unclaimed Property)	(4,504)	22	3
4	Misc Income (Lawsuit Settlement)	(172)	21	4
5	Misc Income (Record Copies)	(762)	10	5
6				6
7	Marketing Manager & Aides (GL#6701-100-009)	(60,806)	21	7
8	Employee Benefits for Marketing Manager	(9,924)	22	8
9	A/P Adjustments (vendor discounts)	(2,333)	10	9
10				10
11				11
12				12
13				13
14				14
15	Adj for ABC related party profit			15
16				16
17				17
18				18
19				19
20				20
21				21
22	Eliminate deprec exp on Pg 12 items <\$2,500	(24,645)	30	22
23	Eliminate deprec exp on Pg 13 items <\$2,500	(4,246)	30	23
24	Expense capital items <\$2,500 on Pg 13 - NP	56,471	6	24
25	Expense Pg 5 Capital Items <\$2,500 on Pg 12 NP	10,678	6	25
26	Adj Deprec Expense to Detail reports	258	30	26
27				27
28	Adj due, fees & subscriptions			28
29	Part A Outpatient Services	(9)	39	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	(172,050)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Naperville

0022509

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	2,616	(3,291)	0	0	0	0	0	0	0	(675)	1
2	Food Purchase	(4,716)	0	0	3,580	0	0	0	0	0	0	0	(1,136)	2
3	Housekeeping	0	0	6,964	0	0	0	0	0	0	0	0	6,964	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,608)	0	3,421	0	0	0	0	0	0	0	0	(187)	5
6	Maintenance	48,909	0	25,350	0	0	0	157	(8,049)	0	0	0	66,366	6
7	Other (specify):*	0	0	6,406	0	0	0	0	0	0	0	0	6,406	7
8	TOTAL General Services	40,584	0	44,757	289	0	0	157	(8,049)	0	0	0	77,738	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	(3,095)	0	46,162	9,831	(2,240)	0	0	0	0	0	0	50,658	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	6,569	0	0	0	0	0	0	0	0	6,569	15
16	TOTAL Health Care and Programs	(3,095)	0	52,731	9,831	(2,240)	0	0	0	0	0	0	57,227	16
	C. General Administration													
17	Administrative	0	0	197,659	0	0	0	0	0	0	0	0	197,659	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(9,754)	7,300	(674,361)	0	0	0	0	0	0	0	0	(676,815)	19
20	Fees, Subscriptions & Promotions	(35,606)	0	(83,825)	0	0	0	0	0	0	0	0	(119,431)	20
21	Clerical & General Office Expenses	(87,106)	0	260,357	0	0	0	0	0	0	0	0	173,251	21
22	Employee Benefits & Payroll Taxes	(14,428)	0	0	0	(3,875)	0	0	0	0	0	0	(18,303)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,471	0	0	0	0	0	0	0	0	1,471	24
25	Other Admin. Staff Transportation	0	0	13,891	0	0	0	0	0	0	0	0	13,891	25
26	Insurance-Prop.Liab.Malpractice	0	11,754	290	0	0	0	0	0	0	0	0	12,044	26
27	Other (specify):*	2,828	0	68,482	0	0	0	0	0	0	0	0	71,310	27
28	TOTAL General Administration	(144,067)	19,054	(216,036)	0	(3,875)	0	0	0	0	0	0	(344,923)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(106,577)	19,054	(118,548)	10,120	(6,115)	0	157	(8,049)	0	0	0	(209,959)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(200,538)	482,510	6,085	0	0	0	0	0	0	0	0	288,057	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(148,524)	640,076	138,774	0	0	0	0	0	0	0	0	630,326	32
33	Real Estate Taxes	0	174,985	7,418	0	0	0	0	0	0	0	0	182,403	33
34	Rent-Facility & Grounds	0	(1,309,188)	0	0	0	0	0	0	0	0	0	(1,309,188)	34
35	Rent-Equipment & Vehicles	0	0	34,474	0	0	0	0	0	0	0	0	34,474	35
36	Other (specify):*	0	104,918	0	0	0	0	0	0	0	0	0	104,918	36
37	TOTAL Ownership	(349,062)	93,301	186,751	0	0	0	0	0	0	0	0	(69,010)	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	(9)	0	0	(100,598)	(58,763)	(66,501)	0	0	0	0	0	(225,871)	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	(9)	0	0	(100,598)	(58,763)	(66,501)	0	0	0	0	0	(225,871)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(455,649)	112,355	68,203	(90,478)	(64,877)	(66,501)	157	(8,049)	0	0	0	(504,840)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental Income	\$ 1,309,188	Alden Naperville, LLC	0.00%	\$	\$ (1,309,188)	1
2	V	32 Investment Income RR	84	Alden Naperville, LLC			(84)	2
3	V	19 Accounting Fee		Alden Naperville, LLC		7,300	7,300	3
4	V	33 Real Estate Tax		Alden Naperville, LLC		174,985	174,985	4
5	V	26 General Insurance		Alden Naperville, LLC		11,754	11,754	5
6	V	36 Mortgage Insurance Premium		Alden Naperville, LLC		104,918	104,918	6
7	V	32 Interest - Mortgage		Alden Naperville, LLC		629,536	629,536	7
8	V	30 Depreciation Expense		Alden Naperville, LLC		482,510	482,510	8
9	V	32 Amortization Expense		Alden Naperville, LLC		10,623	10,623	9
10	V	6 Repairs & Maintenance		Alden Naperville, LLC				10
11	V	20 Corporate Annual Report Fee		Alden Naperville, LLC				11
12	V							12
13	V							13
14	Total		\$ 1,309,272			\$ 1,421,627	\$ * 112,355	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%	\$ 3,421	\$	3,421	15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		1,471		1,471	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		13,891		13,891	17
18	V	26 Insurance		Alden Management Services, Inc.		290		290	18
19	V	20 Dues/Subscriptions	85,584	Alden Management Services, Inc.		1,759		(83,825)	19
20	V	30 Depreciation		Alden Management Services, Inc.		6,085		6,085	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		7,418		7,418	21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		34,474		34,474	22
23	V	32 Interest		Alden Management Services, Inc.		138,774		138,774	23
24	V	1 Diet. Salary		Alden Management Services, Inc.		2,616		2,616	24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		6,964		6,964	25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		6,406		6,406	26
27	V	10 Nurs & Med Record Salary		Alden Management Services, Inc.		46,162		46,162	27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		6,569		6,569	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		197,659		197,659	29
30	V	27 Employee Benefits-Administr.		Alden Management Services, Inc.		68,482		68,482	30
31	V	19 Professional Fees	716,033	Alden Management Services, Inc.		41,672		(674,361)	31
32	V	21 Gen'l & Administrative	56,076	Alden Management Services, Inc.		316,433		260,357	32
33	V	6 Repairs & Maniten.	78,946	Alden Management Services, Inc.		104,296		25,350	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 936,639			\$ 1,004,842	\$ *	68,203	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	\$ 24,168	Prism Health Care Services, Inc.	0.00%	\$	\$(24,168)
16	V	1 Diet Salary		Prism Health Care Services, Inc.		14,326	14,326
17	V	2 Tube Feeding	33,469	Prism Health Care Services, Inc.		16,781	(16,688)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		10,997	4,337
19	V	39 Supplies	195,278	Prism Health Care Services, Inc.		55,078	(140,201)
20	V	1 Gen'l & admin & benefits		Prism Health Care Services, Inc.		6,551	6,551
21	V	2 Gen'l & admin & benefits		Prism Health Care Services, Inc.		20,268	20,268
22	V	10 Gen'l & admin & benefits		Prism Health Care Services, Inc.		5,494	5,494
23	V	39 Gen'l & admin & benefits		Prism Health Care Services, Inc.		39,603	39,603
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		\$ 259,575			\$ 169,097	\$ * (90,478)

* 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>	\$ 639,439	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 588,643	\$ (50,796)
16	V	39 <u>I.V. Drugs</u>	101,090	<u>Forum Extended Care Services II, Inc.</u>		93,060	(8,030)
17	V	39 <u>Wound Care Products</u>	44,106	<u>Forum Extended Care Services II, Inc.</u>		40,602	(3,504)
18	V	10 <u>House Stock</u>	23,325	<u>Forum Extended Care Services II, Inc.</u>		21,472	(1,853)
19	V	10 <u>Pharmacy Consultant</u>	4,872	<u>Forum Extended Care Services II, Inc.</u>		4,485	(387)
20	V	22 <u>Employee Vaccination</u>	3,875	<u>Forum Extended Care Services II, Inc.</u>			(3,875)
21	V	39 <u>Employee Vaccination</u>		<u>Forum Extended Care Services II, Inc.</u>		3,567	3,567
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		\$ 816,707			\$ 751,829	\$ * (64,877)

* 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	\$ 1,322,550	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,256,049	\$ (66,501)
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		\$ 1,322,550			\$ 1,256,049	\$ * (66,501)

* 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	\$ 51,805	Alden Bennett Construction Company, Inc.	0.00%	\$ 51,962	\$	157	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		\$ 51,805			\$ 51,962	\$ *	157	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 Repairs & Maintenance	\$ 12,213	Alden Design Group, Ltd.	0.00%	\$ 4,164	\$ (8,049)
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		\$ 12,213			\$ 4,164	\$ * (8,049)

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

Facility Name & ID Number

Alden Estates of Naperville

0022509

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 Naperville # 0022509 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

1	2	3	4	5	6		7		8	9	
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	Floyd A. Schlossberg A.	Chairman-Board of D	Chairman	100.00	178,210	1.468	3.67	Salary	\$ 6,790	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	96,330	1.468	3.67	Salary	3,670	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	96,330	1.468	3.67	Salary	3,670	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	112,547	1.468	3.67	Salary	4,288	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	60,816	1.468	3.67	Salary	2,317	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	178,210	1.2845	3.67	Salary	6,790	6-7, 17-7	6
7	A. Floyd Schlossberg is the Chairman of the Board of Directors, Alden Management Services, Inc.										
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										
10	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										
12	F. Randi Schlossberg-Schullo is the daughter of Floyd Schlossberg. Randi is President of Alden Management Services, Inc.										
13								TOTAL	\$ 27,525		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 Naperville

0022509

Report Period Beginning:

1/1/2018

Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,345,058	36	\$ 93,217	\$ 49,366	\$ 3,421	1
2	24	Trav & Seminar	Patient Days	1,345,058	36	40,070	49,366	1,471	2
3	25	Other Admin Travel	Patient Days	1,345,058	36	378,471	49,366	13,891	3
4	26	Insurance	Patient Days	1,345,058	36	7,901	49,366	290	4
5	20	Dues & Subscriptions	Patient Days	1,345,058	36	47,918	49,366	1,759	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	49,366	7,418	7
8	35	Rent-Equip & Vehicle	Patient Days	1,345,058	36	939,296	49,366	34,474	8
9	32	Interest	Patient Days/usage	1,345,058	36	2,386,801	49,366	138,774	9
10	1	Dietary Salary	Patient Days	1,345,058	36	71,277	71,277	2,616	10
11	3	Housekeeping Salary	Patient Days	1,345,058	36	189,741	189,741	6,964	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,345,058	36	174,531	49,366	6,406	12
13	10	Nurs & Med Records Salary	Patient Days	1,345,058	36	1,365,622	1,365,622	46,162	13
14	15	Employee Benefits -Health Care	Patient Days	1,345,058	36	178,975	49,366	6,569	14
15	17	Administrative Salary	Patient Days/usage	1,345,058	36	5,672,224	49,366	197,659	15
16	27	Employee Benefits - Admin	Patient Days	1,345,058	36	1,865,905	1,865,905	68,482	16
17	19	Professional fees	Patient Days	1,345,058	36	1,189,339	934,398	41,672	17
18	21	Gen'I & Admin	Patient Days	1,345,058	36	8,621,748	7,630,656	316,433	18
19	6	Repair & Maint.	Patient Days	1,345,058	36	1,609,999	1,070,693	104,296	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 25,299,290	\$ 13,128,292	\$ 1,004,842	25

Facility Name & ID Number

Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		7	8	9	10						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Cambridge (GL 2505/7055)		x	Mortgage	\$76,408.80	10/13	\$ 20,349,200	\$ 18,944,718	09/2053	0.0330	\$ 629,536	1						
2												2						
3	Interest Capital Lease (GL 7030)		x	Phone Lease							3,779	3						
4	Insurance Interest (GL7053)		x	Medical Malpractice							2,168	4						
5	Amort of Fin Fees (GL 1918)		x	Refinancing							10,623	5						
Working Capital																		
6	Related party - AMS		x	Working Capital							138,774	6						
7												7						
8												8						
9	TOTAL Facility Related				\$76,408.80		\$ 20,349,200	\$ 18,944,718			\$ 784,880	9						
B. Non-Facility Related*																		
10	Interest Income on R.R.		x								(84)	10						
11	Int Income (GL#4975)		x								(19,878)	11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (19,962)	14						
15	TOTALS (line 9+line14)						\$ 20,349,200	\$ 18,944,718			\$ 764,918	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 104,918 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.)

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates of Naperville COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0022509

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>7,418.00</u>
2. <u>08-29-307-001</u>	<u>Nursing facility</u>	\$ <u>171,785.48</u>	\$ <u>171,785.48</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>373,910.48</u></u>	\$ <u><u>179,203.48</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 Naperville

0022509

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 65,063 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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.

Table with 6 columns: Line Item, Use, Square Feet, Year Acquired, Cost, and another column. Row 1: Nursing facility, 1980, \$656,000. Row 2: (blank). Row 3: TOTALS, \$656,000.

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	203		1980	1979	\$ 2,143,997	\$ 171,905	30	\$	(171,905)	\$ 2,143,997	4
5			2009	2009	5,640,091	144,617	39	144,617		1,434,122	5
6											6
7											7
8											8
	Improvement Type**										
9		bells/doors	1981		876		20			876	9
10		elevator repair	1982		2,796		8			2,796	10
11		repair water sys;roof;install windows/grab bars	1983		21,739		5-20			21,739	11
12		circuit breaker repair	1984		4,478		20			4,478	12
13		electical repair & water tower repair	1987		5,403		3			5,403	13
14		complete building renovation	1987		43,055		3-20			43,055	14
15		complete building renovation	1988		728,446		3-30			728,446	15
16		water tower repair/electrical repair	1987		7,293		3			7,293	16
17		repair telphone sys;electical laundry	1988		3,890		5			3,890	17
18		repair pumppls./laundry;decoratoin	1989		19,459		5-20			19,459	18
19		water heater	1990		8,793		5			8,793	19
20		renovation	1991		24,099		5-20			24,099	20
21		repari water heater boiler freezer condenser	1991		8,380		5			8,380	21
22		repair water heater/freezer/ssprinkler syst/a/c	1992		19,357		5-25			19,357	22
23		wallcovering hot water heater/paving/doors alarm syst	1993		45,517		5-15			45,517	23
24		plumbing /valves/pvaving	1994		22,139		10-20			22,139	24
25		repair water tower/fire alarms electical /roof wash.mach	1995		45,492		10-20			45,492	25
26		install door/frame	1996		2,200		10			2,200	26
27		replace condenser	1996		5,073		15			5,073	27
28		new cooling tower	1996		15,140		15			15,140	28
29		install amp panel/new circuits	1997		2,670		5			2,670	29
30		new valve	1997		1,710		5			1,710	30
31		recaulking	1997		7,475		5			7,475	31
32		new bearings/hvac/etc.	1998		4,317		5			4,317	32
33		Gen'l Parts- boiler repairs	1997		4,033		20			4,033	33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

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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	CSI (replaced valves,relief)	1998	\$ 3,200	\$	5	\$	\$	\$ 3,200	37
38	Atash(cleaned & tested dampers)	1998	3,465		5			3,465	38
39	Climate Service (fixed compressor and plate)	1998	8,747		15			8,747	39
40	ETC Carpet (carpet)	1998	1,118		5			1,118	40
41	Climate Service (repair chiller and safety controls)	1998	3,718		10			3,718	41
42	Patten (repair generator)	1998	1,986	61	20	61		1,986	42
43	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	163	20	163		3,995	43
44	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	44
45	Chicago Cooling(repair a/c)	1999	2,171		10			2,171	45
46	Chicago Cooling(repair a/c pump)	1999	2,835		10			2,835	46
47	Harold Scales(4 dehumidifiers)	1999	2,115		10			2,115	47
48	Climate Services(ice machine repair)	1999	2,055		10			2,055	48
49	Fox Valley Fire & Safety(install door holders)	1999	1,568		10			1,568	49
50	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	50
51	ABC: MISC LABOR	1999	2,278		10			2,278	51
52	ABC: CARPENTRY REPAIRS	1999	2,404		10			2,404	52
53	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	53
54	Climate Services, Inc (boiler repair)	2000	9,048		10			9,048	54
55	Climate Services, Inc (boiler repair)	2000	1,654		10			1,654	55
56	Climate Services, Inc (Replace dampers)	2000	6,950		10			6,950	56
57	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,593	20	1,593		29,997	57
58	Poblocki & Sons (room ID"S)	2000	5,398	270	20	270		5,062	58
59	D. B. S Contracting (signs lighting)	2000	2,300		12			2,300	59
60	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696		10			1,696	60
61	Fox Valley Fire & Safety (safety system)	2000	2,351		10			2,351	61
62	GT Mechanical, INC (heater safety defrost fan relay)	2000	1,700		10			1,700	62
63	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658		5			4,658	63
64	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684		10			6,684	64
65	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906		10			5,906	65
66	Alden Bennett Const-time/material build.improv.	2000	3,248		10			3,248	66
67	Coker Service, Inc (dishwasher repair)	2001	1,926		10			1,926	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,971,112	\$ 318,609		\$ 146,704	\$ (171,905)	\$ 4,762,959	70

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

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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		\$ 8,971,112	\$ 318,609		\$ 146,704	\$ (171,905)	\$ 4,762,959	1
2	Dav.Sol.- repair relief valve	2002	1,893		5			1,893	2
3	GT Mechanical, Inc.-replace burnt wire/motor hvac)	2002	1,992		10			1,992	3
4	GT Mechanical- replace condensor bundle on water chiller	2002	22,292		15			22,292	4
5	Alden Bennett Const-time/material build.improv.	2002	5,797		10			5,797	5
6	Alden Bennett Const-time/material build.improv.	2001	10,694		15			10,694	6
7	Dave Soltwich -repair water line	2003	1,531		5			1,531	7
8	CSI-Coker--repair dishwasher	2003	1,704		5			1,704	8
9	Simplex Grinnell-repair fire alarm&wiring	2003	3,179		5			3,179	9
10	Capps Plumbing-repair mejector pump	2003	1,398		5			1,398	10
11	Alden Bennett Const.- Awning	2004	2,350	157	15	157		2,302	11
12	Alden Bennett Const. -carpeting	2004	841		5			841	12
13	DSL-cable upgrade	2004	704		10			704	13
14	Alden Bennett Const. -nursing station repairs	2004	1,788		15			1,788	14
15	Alden Bennett Const. -new roof	2004	5,023		10			5,023	15
16	Alden Bennett Const. -ceiling tiles	2004	3,205		12			3,205	16
17	Alden Bennett Const. Asphalt repair	2004	6,580		10			6,580	17
18	CSI Coker-repair pewash pump	2004	2,325		10			2,325	18
19	Alden Bennett Const. -auto door operating equipment	2004	2,788		10			2,788	19
20	Alden Bennett Const. -kitchen repairs	2004	2,335		10			2,335	20
21	Cybor Fire Protection-fire sprinkler	2005	1,510		7			1,510	21
22	GT Mechanical-tower pump replacement	2005	1,750		10			1,750	22
23	Alden Bennett Const. -resident bathroom replacement	2005	1,867		10			1,867	23
24	Capps Plumbing-furnish & install 20 ft of piping	2005	1,985		10			1,985	24
25	Top Notch-repair rinse motor on dishwasher	2005	2,829		10			2,829	25
26	ABCUSC-Custom cable	2005	2,986		10			2,986	26
27	ABCUSC-Custom cable	2005	5,200		10			5,200	27
28	ABCUSC-master antenna	2005	6,300		10			6,300	28
29	Replace Various Mtrs and Kitchen storage room thermastat	2006	4,677		10			4,677	29
30	Install satellite TV in all common areas and rooms	2006	4,500		10			4,500	30
31	remove and replace 500 sq ft of roof above room 201	2006	2,655		10			2,655	31
32	Install satellite TV	2006	9,000		10			9,000	32
33	charge for addtl fire alarm protection per state	2006	17,800		10			17,800	33
34	TOTAL (lines 1 thru 33)		\$ 9,112,590	\$ 318,766		\$ 146,861	\$ (171,905)	\$ 4,904,389	34

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

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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		\$ 9,112,590	\$ 318,766		\$ 146,861	\$ (171,905)	\$ 4,904,389	1
2	Condensing Unit	2006	11,688	779	15	779		10,062	2
3	Engineering Fee for preparation of fire alarm drawings	2006	3,500	233	15	233		3,010	3
4	Concrete Slab replacement	2006	1,515	101	15	101		1,305	4
5	Concrete Slab replacement	2006	3,431	229	15	229		2,843	5
6	Leasehold Imp - Install new sidewalk	2007	21,571	1,438	15	1,438		17,016	6
7	Alden Bennett Construction -concrete slab replace	2007	10,593		10			10,593	7
8	GT Mechanical - rebuild tower pump	2007	7,674		5			7,674	8
9	Top Notch - install new compressor	2007	5,539	462	12	462		5,348	9
10	Pattern - repair generator	2007	9,531		5			9,531	10
11	Top Notch - replace new booster	2007	5,751	480	10	480		5,751	11
12	A&B CustomCable - rackout cable line	2008	4,380	36	10	36		4,380	12
13	ABC - Repaired plumbing	2008	5,999	99	10	99		5,999	13
14	GT Mechanical - repaired leak pumps	2008	3,972	266	10	266		3,972	14
15									15
16									16
17									17
18	Top Notch - new condensing unit	2009	5,988	599	10	599		5,740	18
19	GT Mech - Air condition repaired	2009	3,042	(1)	5	(1)		3,042	19
20	GT Mech - repaired cracked chiller	2009	6,779		5			6,779	20
21	ABC - Pantry addition - LLC	2009	20,518	1,368	15	1,368		13,680	21
22	Shingles/basement;floor prep;haul away;touchup - LLC	2009	19,672		5			19,672	22
23	windows/signs/firetop sealants/countertop/grout - LLC	2009	13,946		5			13,946	23
24									24
25	ABC-Storm Sewer Repair	2010	4,076		5			4,076	25
26									26
27									27
28	GARPAV-Asphalt/Paint/Cement blocks for Parking Lot	2011	3,975	497	8	497		3,686	28
29	ABC - Tree Work/Removal	2011	3,736		5			3,736	29
30	ABC - Window replacement-LLC	2011	48,514	4,851	10	4,851		34,363	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,337,980	\$ 330,203		\$ 158,298	\$ (171,905)	\$ 5,100,593	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		\$ 9,337,980	\$ 330,203		\$ 158,298	\$ (171,905)	\$ 5,100,593	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)		\$ 9,483,156	\$ 332,950		\$ 161,045	\$ (171,905)	\$ 5,186,862	34

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

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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		\$ 9,483,156	\$ 332,950		\$ 161,045	\$ (171,905)	\$ 5,186,862	1
2	ABC - Duct Work Installation	2012	5,321	355	15	355		2,277	2
3	OAKFIR - Damper Link Testing Repairs	2012	9,975	998	10	998		6,153	3
4									4
5									5
6	GT Mech - Fire Dampers	2013	6,837	684	10	684		4,104	6
7	ABC - Fire Dampers	2013	12,693	1,269	10	1,269		7,297	7
8	GT Mech - Fire Dampers	2013	9,475	948	10	948		5,214	8
9	EQUINT - Washer Motor	2013	2,799	326	5	326		2,799	9
10	JMALLE - Drywall	2013	2,923	195	15	195		1,024	10
11	JMALLE - Drywall	2013	3,398	227	15	227		1,211	11
12	ABC - Drywall/Metal Studs	2013	2,611	174	15	174		928	12
13	EQUINT - Washer parts/maint	2013	2,634	438	5	438		2,634	13
14									14
15									15
16	ABC - Paving, Concrete and sidewalk	2014	5,277	352	15	352		1,496	16
17									17
18									18
19	ABC - Door	2015	3,368	674	5	674		2,247	19
20	ABC - Insulate, Air-Handler Cabinet	2015	5,889	589	10	589		1,865	20
21									21
22									22
23	ABC - Rebuild Boilers	2016	12,370	2,474	5	2,474		6,529	23
24	ABC - Door, frame and rear receiving door	2016	2,810	562	5	562		1,264	24
25									25
26	GTMECH- Drain Line Replaced	2017	5,450	1,090	5	1,090		1,998	26
27	GTMECH- Fire Dampers	2017	6,514	651	10	651	(0)	922	27
28	FOXBU- Door Repair	2017	3,500						28
29	LUNGAT- Data Comm Line Repairs	2017	6,380	1,276	5	1,276	(0)	2,020	29
30	GTMECH - Fire Dampers	2017	6,514	651	10	651		868	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,599,893	\$ 346,883		\$ 174,978	\$ (171,906)	\$ 5,239,712	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		\$ 9,599,893	\$ 346,883		\$ 174,978	\$ (171,905)	\$ 5,239,712	1
2	Adj for ABC related party profit	2008	(34)					(34)	2
3	Adj for ABC related party profit	2009	(271)					(271)	3
4	Adj for ABC related party profit	2010	(50)					(50)	4
5	Adj for ABC related party profit	2011	407	7		7		61	5
6	Adj for ABC related party profit	2012	329	18		18		136	6
7	Adj for ABC related party profit	2013	206	27		27		176	7
8	Adj for ABC related party profit	2014	(10)	(7)		(7)		(10)	8
9	Adj for ABC related party profit	2015	(18)	(14)		(14)		(18)	9
10	Adj for ABC related party profit	2016	(29)	(23)		(23)		(29)	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,600,424	\$ 346,891		\$ 174,986	\$ (171,905)	\$ 5,239,673	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 12F, Carried Forward		\$ 9,600,424	\$ 346,891		\$ 174,986	\$ (171,905)	\$ 5,239,673	1
2	ALDBEN - Front Door Repair, front entrance	2018	3,467	231	5	231		231	2
3	ALDBEN - Repaired Sump Pumps, basement	2018	5,057	421	5	421		421	3
4	ALDBEN - Door Repair, front entrance	2018	4,067	203	5	203		203	4
5	ALDBEN - Sump Pump Repair - basement	2018	4,807	160	5	160		160	5
6	VALFIR - Fire System Repair, around facility	2018	2,600	43	5	43		43	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,620,422	\$ 347,949		\$ 176,044	\$ (171,905)	\$ 5,240,731	34

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

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XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,770,803	\$ 145,272	\$ 145,272	\$	varies	\$ 1,177,424	71
72	Current Year Purchases	58,367	6,862	6,862		varies	5,942	72
73	Fully Depreciated Assets	1,302,021	3,281	3,281		varies	1,302,021	73
74								74
75	TOTALS	\$ 3,131,191	\$ 155,415	\$ 155,415	\$		\$ 2,485,388	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	related party-AMS	various	1998-2004	3,802					3,802	77
78										78
79										79
80	TOTALS			\$ 3,802	\$	\$	\$		\$ 3,802	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 13,411,415	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 503,364	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 331,459	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (171,905)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,729,921	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning 7/1/2015

Ending 7/1/2025

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: \$ 17,962 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>#####</u>	\$ <u>19,615</u>	17
18					18
19	<u>Auto lease-GL 6890</u>		\$ <u>#####</u>	\$ <u>14,436</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>34,051</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	\$		\$ 527,831	\$		\$ 527,831	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			95,124			95,124	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			619,657			619,657	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See PG 16A	# of prescrpts				592,210		592,210	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>						657		657	12
13	Other (specify): <u>See PG 16A</u>	39-1, 39-3, if any				(66,501)	285,626		219,125	13
14	TOTAL			\$		\$ 1,176,111	\$ 878,493		\$ 2,054,604	14

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

Page 16
 Col 5: PT,OT, & ST
 Col 6: Supplies

XIV. Special Services (Direct Cost)

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	527,831.15	
2.	ST	39-3	To Col 5	95,124.18	
3.					
4.	PT	39-3	To Col 5	619,657.16	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			639,438.54	
	Manual Input from Related Party- Forum Drugs & Vaccinations			(47,228.65)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	592,209.89	1,834,822.38
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3		0.00
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6		656.97
	Total Exceptional Care (Line 12, Col 8)				656.97
13.	Other:	See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT		To Col 5	(66,501.43)	From Page 6D
	Other			390,472.12	
	Manual Input: Related Party - Prism			(100,597.77)	From Page 6B
	Manual Input: Related Party FECII - I.V.			(8,030.37)	From Page 6C
	Manual Input: Related Party FECII - Wound Care Products			(3,503.70)	From Page 6C
	Oxygen, from reclass worksheet (Pg 4A)			7,286.00	
13.	Col 6: Supplies Total		To Col 6	285,626.28	219,124.85
13.	Total Line 13, Column 8				219,124.85
14.	Total				2,054,604.20

Facility Name & ID Number Alden Estates of Naperville

0022509

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	\$	\$ 31,912	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 135,000)	3,076,434	3,076,434	3
4	Supply Inventory (priced at)	5,253	5,253	4
5	Short-Term Investments			5
6	Prepaid Insurance		11,803	6
7	Other Prepaid Expenses	18,673	96,466	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	7,001	140,297	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,107,361	\$ 3,362,166	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	60,444	60,444	12
13	Land		4,300,000	13
14	Buildings, at Historical Cost		12,515,508	14
15	Leasehold Improvements, at Historical Cost	1,585,794	1,827,592	15
16	Equipment, at Historical Cost	1,360,823	3,155,069	16
17	Accumulated Depreciation (book methods)	(2,788,897)	(7,957,712)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		90,920	21
22	Other Long-Term Assets (spe <u>Refinancing Fee</u>		217,709	22
23	Other(specify): <u>Due from Affiliate,</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 218,165	\$ 14,209,531	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,325,527	\$ 17,571,697	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 694,301	\$ 694,300	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	412,659	412,659	28
29	Short-Term Notes Payable	15,603	15,603	29
30	Accrued Salaries Payable	613,818	613,818	30
31	Accrued Taxes Payable (excluding real estate taxes)	28,589	28,589	31
32	Accrued Real Estate Taxes(Sch.IX-B)		176,900	32
33	Accrued Interest Payable		52,098	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>	205,908	205,908	36
37	<u>Due to Affiliates & ST Loan Pay</u>	1,500,088	1,796,271	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,470,966	\$ 3,996,146	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	30,087	30,087	39
40	Mortgage Payable		18,648,535	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates (long term)</u>	6,698,382	5,924,152	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,728,470	\$ 24,602,775	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 10,199,436	\$ 28,598,921	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,873,909)	\$ (11,027,224)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,325,527	\$ 17,571,697	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,039,552)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,039,552)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(834,356)	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)	\$ (834,356)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (6,873,909)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

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

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

		1	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,407,486	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,407,486	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	452,320	6
7	Oxygen	21,515	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 473,835	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	10,498	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 10,498	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	19,878	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 19,878	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG 19A</u>	19,774	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 19,774	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,931,472	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,143,031	31
32	Health Care	4,350,874	32
33	General Administration	3,110,093	33
B. Capital Expense			
34	Ownership	1,509,179	34
C. Ancillary Expense			
35	Special Cost Centers	2,273,189	35
36	Provider Participation Fee	379,463	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,765,828	40
41	Income before Income Taxes (line 30 minus line 40)**	(834,356)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (834,356)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,877,841	44
45	Private Pay - Net Inpatient Revenue	1,056,641	45
46	Medicare - Net Inpatient Revenue	3,272,007	46
47	Other-(specify) <u>Hospice/Insurance</u>	1,712,312	47
48	Other-(specify) <u>VA/Sales Allow.</u>	488,684	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,407,486	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 Naperville, Inc.# 002-2509Report Period Beginning 1/1/2018 Ending: 12/31/2018**Details of Page 19, Line 28**

<u>Description</u>	<u>Amount</u>
Misc Income (Unclaimed Property)	\$ 4,504
Misc Income (Record copies)	\$ 762
Misc Income (Lawsuit Settlement)	\$ 172
Vendor Discounts	\$ 8,108
Gain on Sale of Prior Year Assets	\$ 6,228
Line 28 Total:	<u><u>19,774.30</u></u>

Facility Name & ID Number Alden Estates of Naperville

0022509

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	1,712	1,795	\$ 93,115	\$ 51.88	1
2	Assistant Director of Nursing	2,072	2,180	88,221	40.47	2
3	Registered Nurses	44,692	47,716	1,599,897	33.53	3
4	Licensed Practical Nurses	12,155	13,637	407,146	29.86	4
5	CNAs & Orderlies	72,634	78,004	1,162,241	14.90	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,344	4,129	75,575	18.31	8
9	Activity Director	2,144	2,171	52,237	24.06	9
10	Activity Assistants	6,004	6,798	88,549	13.03	10
11	Social Service Workers	2,979	3,026	72,156	23.85	11
12	Dietician					12
13	Food Service Supervisor	1,360	1,360	45,460	33.43	13
14	Head Cook	6,912	6,960	151,779	21.81	14
15	Cook Helpers/Assistants	30,742	32,519	365,651	11.24	15
16	Dishwashers					16
17	Maintenance Workers	2,088	2,132	64,931	30.46	17
18	Housekeepers	17,810	19,217	233,807	12.17	18
19	Laundry	8,464	9,954	167,184	16.80	19
20	Administrator	1,888	2,088	139,661	66.88	20
21	Assistant Administrator	2,080	2,080	80,362	38.64	21
22	Other Administrative	3,528	3,790	104,490	27.57	22
23	Office Manager					23
24	Clerical	5,426	5,864	66,756	11.38	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,384	3,535	140,934	39.87	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Memory Care Act	7,166	7,507	156,577	20.86	32
33	Other(specify) Transitional Care	2,198	2,317	89,960	38.83	33
34	TOTAL (lines 1 - 33)	240,778	258,776	\$ 5,446,688 *	\$ 21.05	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	\$2,109 Monthly	25,308	1-3	35
36	Medical Director	\$5,883 Monthly	70,600	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	\$406 Monthly	4,872	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	\$220 Monthly	2,640	11-3	44
45	Social Service Consultant	\$23.33 Monthly	280	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 103,700		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses				50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	\$910 Monthly	10,916	10-3	52
53	TOTAL (lines 50 - 52)		\$ 10,916		53

Alden Estates of Naperville, Inc.
 Legal Fee Support
 2018

PG 21A

Legal Fees Reported on Pg 21, Section C:	\$	59,601.96
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(9,753.63)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)		(45,192.00)
+ Add Back voided invoice of prior year, if any		
Allowable Legal Fees	\$	<u>4,656.33</u>

a

In Detail:

Vendor Name	Invoice Date	Amount
MidCap	4/3/2018	138.70
MidCap	12/7/2018	569.07
MidCap	11/6/2018	656.46
MidCap	10/3/2018	1,605.18
MidCap	7/10/2018	1,686.92
TOTAL ALLOWABLE LEGAL FEES		<u>4,656.33</u>

6806 Lgl Non Coll -

Vendor Name	Invoice Date	Amount
SB2 Inc	1/8/2019	204.55
SB2 Inc	11/6/2018	295.45
SB2 Inc	10/4/2018	334.16
SB2 Inc	10/4/2018	295.45
SB2 Inc	8/6/2018	295.45
SB2 Inc	4/5/2018	295.45
Stone Poggrund	1/8/2019	863.98
Stone Poggrund	12/6/2018	885.77
Stone Poggrund	11/6/2018	850.00
Stone Poggrund	10/4/2018	866.88
Stone Poggrund	9/7/2018	856.67
Stone Poggrund	8/6/2018	910.50
Stone Poggrund	7/6/2018	1,026.62
TOTAL Collection-NOT ALLOWABLE LEGAL FEES		<u>9,753.63</u>

6966 Lgl collect

Vendor Name	Invoice Date	Amount
AMS Corp Legal Cost Alloc-18	12/28/2017	3,766.00
AMS Corp Legal Cost Alloc-18	11/27/2017	3,766.00
AMS Corp Legal Cost Alloc-18	10/30/2017	3,766.00
AMS Corp Legal Cost Alloc-18	9/27/2017	3,766.00
AMS Corp Legal Cost Alloc-18	8/29/2017	3,766.00
AMS Corp Legal Cost Alloc-18	8/7/2017	3,766.00
AMS Corp Legal Cost Alloc-18	7/7/2017	3,766.00
AMS Corp Legal Cost Alloc-18	6/6/2017	3,766.00
AMS Corp Legal Cost Alloc-18	5/8/2017	3,766.00
AMS Corp Legal Cost Alloc-18	4/7/2017	3,766.00
AMS Corp Legal Cost Alloc-18	3/8/2017	3,766.00
AMS Corp Legal Cost Alloc-18	2/8/2017	3,766.00
TOTAL Allocated Legal Fees		<u>45,192.00</u>

6806-100-003 Lgl non coll

Total Legal Cost **59,601.96**

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. II.Health Care Ass. \$19,488
- (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. \$ 35,824 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. \$ 379,463
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V. \$ 36,990 Has any meal income been offset against related costs? No Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: n/a
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees