

		FOR BHF USE					

LL1

2011
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2011)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 004-0733

Facility Name: Alden Estates of Evanston, Inc.

Address: 2520 Gross Point Road Evanston 60201
Number City Zip Code

County: Cook

Telephone Number: (847) 328-6000 Fax # (847) 328-6166

HFS ID Number:

Date of Initial License for Current Owners: 3/15/96

Type of Ownership:

VOLUNTARY, NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X PROPRIETARY
Individual
Partnership
X Corporation
"Sub-S" Corp.
Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Steven M. Kroll Telephone Number: (773) 724-6622
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2011 to 12/31/2011 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed)
(Type or Print Name) Joan Carl
(Title) Vice-President

Paid Preparer

(Signed)
(Print Name and Title)
(Firm Name & Address)
(Telephone) () Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

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

004-0733 Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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	52	Skilled (SNF)	52	18,980	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5	47	Sheltered Care (SC)	47	17,155	5
6		ICF/DD 16 or Less		0	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				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	378	1,660	7,313	9,351	8
9	SNF/PED					9
10	ICF	3,415	4,293	192	7,900	10
11	ICF/DD					11
12	SC		5,145		5,145	12
13	DD 16 OR LESS					13
14	TOTALS	3,793	11,098	7,505	22,396	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 61.98%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES

☐

NO

☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

☐

NO

☒

I. On what date did you start providing long term care at this location?

Date started

3/15/96

J. Was the facility purchased or leased after January 1, 1978?

YES

☒

Date

3/15/96

NO

☐

K. Was the facility certified for Medicare during the reporting year?

YES

☒

NO

☐

If YES, enter number

of beds certified

52

and days of care provided

7,307

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: 12/31/11

Fiscal Year: 12/31/11

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

Facility Name & ID Number Alden Estates of Evanston, Inc. # 004-0733 Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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	510,384	23,493		533,877	4,477	538,354	2,481	540,835			1
2	Food Purchase		250,673		250,673	(35,220)	215,453	(6,175)	209,278			2
3	Housekeeping	84,265	41,118		125,383	1,210	126,593	3,696	130,289			3
4	Laundry	66,735	18,521		85,256	1,025	86,281		86,281			4
5	Heat and Other Utilities			175,188	175,188		175,188	(687)	174,501			5
6	Maintenance	91,093	688	167,729	259,510	867	260,377	23,585	283,962			6
7	Other (specify):* Related party							4,060	4,060			7
8	TOTAL General Services	752,477	334,493	342,917	1,429,887	(27,641)	1,402,246	26,960	1,429,206			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	1,660,760	110,122	2,594	1,773,476	12,065	1,785,541	48,342	1,833,883			10
10a	Therapy		1,671	11,400	13,071		13,071		13,071			10a
11	Activities	79,178	2,111	7,200	88,489		88,489		88,489			11
12	Social Services	45,124			45,124		45,124		45,124			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Related party							2,911	2,911			15
16	TOTAL Health Care and Programs	1,785,062	113,904	33,194	1,932,160	12,065	1,944,225	51,253	1,995,478			16
	C. General Administration											
17	Administrative	88,637			88,637		88,637	44,891	133,528			17
18	Directors Fees											18
19	Professional Services			572,945	572,945	(9,633)	563,312	(513,404)	49,908			19
20	Dues, Fees, Subscriptions & Promotions			95,203	95,203		95,203	(86,607)	8,596			20
21	Clerical & General Office Expenses	169,361	17,526	136,320	323,207	288	323,495	122,477	445,972			21
22	Employee Benefits & Payroll Taxes			399,395	399,395	24,921	424,316		424,316			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,208	6,208		6,208	875	7,083			24
25	Other Admin. Staff Transportation			9,046	9,046		9,046	7,777	16,823			25
26	Insurance-Prop.Liab.Malpractice			105,497	105,497		105,497	7,982	113,479			26
27	Other (specify):* Related Party			(24,835)	(24,835)		(24,835)	48,897	24,062			27
28	TOTAL General Administration	257,998	17,526	1,299,779	1,575,303	15,576	1,590,879	(367,113)	1,223,766			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,795,537	465,923	1,675,890	4,937,350		4,937,350	(288,900)	4,648,450			29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			42,506	42,506		42,506	221,873	264,379			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			56,430	56,430		56,430	389,108	445,538			32
33	Real Estate Taxes			204,111	204,111	(204,111)		207,098	207,098			33
34	Rent-Facility & Grounds			635,836	635,836	204,111	839,947	(839,947)				34
35	Rent-Equipment & Vehicles			21,691	21,691		21,691	17,920	39,611			35
36	Other (specify):* MIP							37,387	37,387			36
37	TOTAL Ownership			960,574	960,574		960,574	33,439	994,013			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		562,835	840,826	1,403,661		1,403,661	(121,469)	1,282,192			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			28,470	28,470		28,470		28,470			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		562,835	869,296	1,432,131		1,432,131	(121,469)	1,310,662			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,795,537	1,028,758	3,505,760	7,330,055		7,330,055	(376,930)	6,953,125			45

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

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(35,219.81)	Employee Meals
	22	35,219.81	Employee Meals
22		(10,299.13)	Uniforms
	1	4,476.49	Uniforms
	3	1,209.84	Uniforms
	4	1,024.98	Uniforms
	6	867.32	Uniforms
	10	2,432.49	Uniforms
	11	0.00	Uniforms
	21	288.01	Uniforms
33		(204,111.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	204,111.00	Rent - Real Estate Tax on associated landowner (Pg 6)
21		5,544.59	Vendor Settlements (W/O determined to be G&A)
21		(5,544.59)	Vendor Settlements (W/O determined to be G&A)
<u>Others, if any:</u>			
19		(9,653.43)	Clinical Coordinators (Pathway Billing)
	10	9,653.43	Clinical Coordinators (Pathway Billing)
Net		-	

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(8,528)	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	(21,493)	30		9
10	Interest and Other Investment Income	(1,960)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,653)	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	(496)	21		17
18	Fines and Penalties	(283)	32		18
19	Entertainment	(2,040)	20		19
20	Contributions	(8,085)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(11,368)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	24,835	27		24
25	Fund Raising, Advertising and Promotional	(16,003)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(5,040)	20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (54,114)		\$	30

BHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(222,156)	Various	34
35	Other- Attach Schedule	(100,660)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (322,816)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (376,930)		37

*These costs are only allowable if they are necessary to meet minimum
licensing standards. Attach a schedule detailing the items included
on these lines.

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39			x			39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44			x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Report Period Beginning:

ID# 004-0733

Ending:

1/1/2011

12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (2,590)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(11,913)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	7,669	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	24,205	6	4
5				5
6	Elim ABC Deprec Exp from Pg 12 series -	(28)	30	6
7				7
8	Valet Cost	(53,690)	21	8
9	Late Fees on Utilities	(2,026)	5	9
10	Other Nusring Income (Flu, W/Chair,etc.)	(263)	21	10
11	Intercompany Interest Not Allowed	(54,761)	32	11
12				12
13	Miscellaneous Income - Misc	(30)	21	13
14	Miscellaneous Income - Medical Records	(236)	10	14
15	Miscellaneous Income - Jury Duty Receipt	(17)	21	15
16	Miscellaneous Income - Polling Site Usage	(100)	6	16
17				17
18	Back Out Bank Fees - Estates of Evanston II	(496)	19	18
19				19
20	Eliminate MIDCAP Actg Fees - 2011	(1,292)	19	20
21	Eliminate MIDCAP Legal Fees - 2011	(2,566)	19	21
22				22
23	Back Out 30%(2011) of PAC Fees from IHCA Bills	(1,267)	20	23
24	Back Out Evanston Chamber of Commerce	(1,000)	20	24
25	Deming Related Costs	(650)	24	25
26				26
27				27
28	Depreciation Adj Sage Report	392	30	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	(100,660)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Evanston, Inc. # 004-0733 Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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	2,481	0	0	0	0	0	0	0	0	2,481	1
2	Food Purchase	(3,653)	0	0	(2,522)	0	0	0	0	0	0	0	(6,175)	2
3	Housekeeping	0	0	3,696	0	0	0	0	0	0	0	0	3,696	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,026)	0	1,339	0	0	0	0	0	0	0	0	(687)	5
6	Maintenance	23,246	5,900	(5,720)	0	0	0	159	0	0	0	0	23,585	6
7	Other (specify):*	0	0	3,540	520	0	0	0	0	0	0	0	4,060	7
8	TOTAL General Services	17,567	5,900	5,336	(2,002)	0	0	159	0	0	0	0	26,960	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	(236)	0	47,312	34	1,232	0	0	0	0	0	0	48,342	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	2,911	0	0	0	0	0	0	0	0	2,911	15
16	TOTAL Health Care and Programs	(236)	0	50,223	34	1,232	0	0	0	0	0	0	51,253	16
	C. General Administration													
17	Administrative	0	0	44,891	0	0	0	0	0	0	0	0	44,891	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(15,722)	18,162	(515,844)	0	0	0	0	0	0	0	0	(513,404)	19
20	Fees, Subscriptions & Promotions	(33,435)	750	(53,922)	0	0	0	0	0	0	0	0	(86,607)	20
21	Clerical & General Office Expenses	(54,496)	0	120,321	12,194	44,458	0	0	0	0	0	0	122,477	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(650)	0	1,525	0	0	0	0	0	0	0	0	875	24
25	Other Admin. Staff Transportation	0	0	7,777	0	0	0	0	0	0	0	0	7,777	25
26	Insurance-Prop.Liab.Malpractice	0	7,912	70	0	0	0	0	0	0	0	0	7,982	26
27	Other (specify):*	24,835	0	23,373	1,301	(612)	0	0	0	0	0	0	48,897	27
28	TOTAL General Administration	(79,469)	26,824	(371,809)	13,495	43,846	0	0	0	0	0	0	(367,113)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(62,138)	32,724	(316,250)	11,527	45,078	0	159	0	0	0	0	(288,900)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Evanston, Inc. # 004-0733 Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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	
30	Depreciation	(35,632)	249,318	8,187	0	0	0	0	0	0	0	0	221,873	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(57,004)	403,431	41,326	0	1,355	0	0	0	0	0	0	389,108	32
33	Real Estate Taxes	0	204,111	2,402	0	585	0	0	0	0	0	0	207,098	33
34	Rent-Facility & Grounds	0	(839,947)	0	0	0	0	0	0	0	0	0	(839,947)	34
35	Rent-Equipment & Vehicles	0	0	17,920	0	0	0	0	0	0	0	0	17,920	35
36	Other (specify):*	0	37,387	0	0	0	0	0	0	0	0	0	37,387	36
37	TOTAL Ownership	(92,636)	54,300	69,835	0	1,940	0	0	0	0	0	0	33,439	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	(35,881)	(123,280)	37,692	0	0	0	0	0	(121,469)	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	(35,881)	(123,280)	37,692	0	0	0	0	0	(121,469)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(154,774)	87,024	(246,415)	(24,354)	(76,262)	37,692	159	0	0	0	0	(376,930)	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	\$ 839,947	Alden Estates of Evanston II, Inc.		\$	(839,947)	1
2	V	32	Investment Income - RR	105	Alden Estates of Evanston II, Inc.			(105)	2
3	V	6	R & M - Replacement Reseve		Alden Estates of Evanston II, Inc.		5,900	5,900	3
4	V	19	Actg Fees/Professional Fees		Alden Estates of Evanston II, Inc.		8,930	8,930	4
5	V	19	Legal Fees: Non-Collections		Alden Estates of Evanston II, Inc.		9,192	9,192	5
6	V	19	Bank Charges		Alden Estates of Evanston II, Inc.		40	40	6
7	V	20	Dues & Subscriptions		Alden Estates of Evanston II, Inc.		750	750	7
8	V	33	RE Tax Expense		Alden Estates of Evanston II, Inc.		204,111	204,111	8
9	V	26	Property & Liability Insurance		Alden Estates of Evanston II, Inc.		7,912	7,912	9
10	V	36	Mortgage Insurance Premium		Alden Estates of Evanston II, Inc.		37,387	37,387	10
11	V	32	Interest on Mortgage Note		Alden Estates of Evanston II, Inc.		396,276	396,276	11
12	V	30	Depreciation		Alden Estates of Evanston II, Inc.		249,318	249,318	12
13	V	32	Amortization		Alden Estates of Evanston II, Inc.		7,260	7,260	13
14	Total			\$ 840,052			\$ 927,076	\$ * 87,024	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%	\$ 1,339	\$ 1,339	15
16	V	24	Travel & Seminar		Alden Management Services, Inc.		1,525	1,525	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		7,777	7,777	17
18	V	26	Insurance		Alden Management Services, Inc.		70	70	18
19	V	20	Dues/Subscriptions	54,882	Alden Management Services, Inc.		960	(53,922)	19
20	V	30	Depreciation		Alden Management Services, Inc.		8,187	8,187	20
21	V	33	Real Estate Tax		Alden Management Services, Inc.		2,402	2,402	21
22	V	35	Rent-Equip/Vehicles		Alden Management Services, Inc.		17,920	17,920	22
23	V	32	Interest		Alden Management Services, Inc.		41,326	41,326	23
24	V	1	Dietary Aide Coordinator Salary		Alden Management Services, Inc.		2,481	2,481	24
25	V	3	Housekeeping Coordinator Salary		Alden Management Services, Inc.		3,696	3,696	25
26	V	7	Employee Benef % -Gen'l Servs		Alden Management Services, Inc.		3,540	3,540	26
27	V	10	Nurs & Med Records Salary		Alden Management Services, Inc.		47,312	47,312	27
28	V	15	Employee Benef % - Health Care		Alden Management Services, Inc.		2,911	2,911	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		44,891	44,891	29
30	V	27	Employee Benef %-Administrative		Alden Management Services, Inc.		23,373	23,373	30
31	V	19	Professional Fees	535,364	Alden Management Services, Inc.		19,520	(515,844)	31
32	V	21	Gen'l & Admin		Alden Management Services, Inc.		120,321	120,321	32
33	V	6	Repairs & Maintenance	28,591	Alden Management Services, Inc.		22,871	(5,720)	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 618,837			\$ 372,422	\$ * (246,415)	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	2	Tube Feeding	\$ 5,162	Prism Health Care Services, Inc.	0.00%	\$ 2,640	\$ (2,522)	15
16	V	10	Equipment Rental	6,660	Prism Health Care Services, Inc.		6,694	34	16
17	V	39	Supplies	55,899	Prism Health Care Services, Inc.		20,018	(35,881)	17
18	V	21	Gen'l & Admin Salary		Prism Health Care Services, Inc.		7,800	7,800	18
19	V	27	Employee Benefits		Prism Health Care Services, Inc.		1,301	1,301	19
20	V	7	Employee Benefits		Prism Health Care Services, Inc.		520	520	20
21	V	21	Gen'l & Admin		Prism Health Care Services, Inc.		4,394	4,394	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			\$ 67,721			\$ 43,367	\$ * (24,354)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 251,821	Forum Extended Care Services II, Inc.	0.00%	\$ 348,980	\$ 97,159	15
16	V	39	I.V.	249,385	Forum Extended Care Services II, Inc.		29,317	(220,068)	16
17	V	39	Wound Care	1,778	Forum Extended Care Services II, Inc.		1,407	(371)	17
18	V	10	House Stock	7,331	Forum Extended Care Services II, Inc.		6,783	(548)	18
19	V	10	Pharmacy Consultant	2,376	Forum Extended Care Services II, Inc.		4,156	1,780	19
20	V	27	Employee Vaccinations	2,924	Forum Extended Care Services II, Inc.		2,312	(612)	20
21	V	21	Employee Benefit: G & A		Forum Extended Care Services II, Inc.		3,232	3,232	21
22	V	21	Salary: G & A		Forum Extended Care Services II, Inc.		25,972	25,972	22
23	V	21	General & Administrative		Forum Extended Care Services II, Inc.		15,254	15,254	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		1,355	1,355	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		585	585	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			\$ 515,615			\$ 439,353	\$ * (76,262)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Revenue	\$ 815,430	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 853,122	\$ 37,692	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			\$ 815,430			\$ 853,122	\$ * 37,692	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	\$ 20,464	Alden Bennett Construction Company, Inc.	0.00%	\$ 20,623	\$ 159	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			\$ 20,464			\$ 20,623	\$ * 159	39

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

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								1
2			Heather Health Care Center, Inc.	Harvey	The Forum Profession	Chicago	Home Office rental	2
3			Alden-Long Grove Rehabilitation and Health Ca	Long Grove				3
4			Alden-Lincoln Park Rehabilitation and Health C	Chicago	Forum Extended Care Se	Chicago	Pharmacy	4
5			Alden-Northmoor Rehabilitation and Health Car	Chicago	Alden Management Serv	Chicago	Management	5
6			Alden-Lakeland Rehabilitation and Health Care (	Chicago				6
7			Alden of Old Town East, Inc.	Bloomingtondale	Alden Gardens of Bloom	Bloomingtondale	Supportive Living Fac	7
8			Alden Terrace of McHenry Rehabilitation and He	McHenry	Alden Garden Courts of	DesPlaines	Assisted Living/Alzhei	8
9			Alden - Wentworth Rehabilitation and Health Ca	Chicago	Alden Courts of Waterfo	Aurora	Alzheimers Facility	9
10			Alden Estates of Naperville, Inc.	Naperville	Alden Gardens of Water	Aurora	Assisted Living	10
11			Alden - Valley Ridge Rehabilitation and Health C	Bloomingtondale	Prism Health Care Servi	Schaumburg	Nursing and Durable	11
12			Alden Village Health Facility for Children and Yo	Bloomingtondale	Community Physical The	Addison	Therapy Provider	12
13			Alden - Orland Park Rehabilitation and Health C	Orland Park	Alden Bennett Construct	Chicago	General Contractor	13
14			Alden - Princeton Rehabilitation and Health Car	Chicago	Fort Medical Equipment	Fort Atkinson, WI	Nursing and Durable	14
15			Alden of Old Town West, Inc.	Bloomingtondale	Fort Healthcare, LLC	Fort Atkinson, WI	SNF w/in hospital	15
16			Alden - Town Manor Rehabilitation and Health C	Cicero				16
17			Alden Trails, Inc.	Bloomingtondale				17
18			Alden - Poplar Creek Rehabilitation and Health (	Hoffman Estates				18
19			Alden - North Shore Rehabilitation and Health C	Skokie				19
20			Alden - Des Plaines Rehabilitation and Health C	Des Plaines				20
21			Alden - Alma Nelson Manor, Inc.	Rockford				21
22			Alden - Park Strathmoor, Inc.	Rockford				22
23			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				23
24			Alden Estates of Barrington, Inc.	Barrington				24
25			Alden of Waterford, LLC	Aurora				25
26			Alden Springs, Inc.	Bloomingtondale				26
27			Alden Village North, Inc.	Chicago				27
28			Alden Estates of Skokie, Inc.	Skokie				28
29			Alden Estates of Countryside, Inc.	Jefferson, WI				29
30								30

Facility Name & ID Number Alden Estates of Evanston, Inc. # 004-0733 Report Period Beginning: 1/1/2011 Ending: 12/31/2011

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	President	CEO	100.00	181,850	0.68	1.70	Salary	\$ 3,150	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	67,471	0.68	1.70	Salary	1,169	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	38,847	0.68	1.70	Salary	673	6-7	3
4											4
5											5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of 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											10
11											11
12											12
13								TOTAL	\$ 4,992		13

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

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

Ending: 2/31/2011

(773-724-6622

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	5	Utilities	Patient Days	1,315,389	34	\$ 78,619	\$ 22,396	\$ 1,339	1
2	24	Travel/Seminar	Patient Days	1,315,389	34	89,570	22,396	1,525	2
3	25	Other Admin Travel	Patient Days	1,315,389	34	456,762	22,396	7,777	3
4	26	Insurance	Patient Days	1,315,389	34	4,082	22,396	70	4
5	20	Dues/Subscriptions	Patient Days	1,315,389	34	56,361	22,396	960	5
6	30	Depreciation	No. of Providers	34	34	291,758	1	8,187	6
7	33	Real Estate Tax	Patient Days	1,315,389	34	156,401	22,396	2,402	7
8	35	Rent-Equip & Vehicles	Patient Days	1,315,389	34	1,052,493	22,396	17,920	8
9	32	Interest	Patient Days	1,315,389	34	1,368,621	22,396	41,326	9
10	1	Dietary Salary	Patient Days	1,315,389	34	145,718	145,718	2,481	10
11	3	Housekeeping Salary	Patient Days	1,315,389	34	217,102	217,102	3,696	11
12	7	Employee Benef-Gen'l Servs	Patient Days	1,315,389	34	207,899	22,396	3,540	12
13	10	Nurs/Med Records Salary	Patient Days	1,315,389	34	1,184,449	1,184,449	47,312	13
14	15	Employee Benef-Health Care	Patient Days	1,315,389	34	170,963	22,396	2,911	14
15	17	Administrative Salary	Patient Days	1,315,389	34	2,886,253	2,886,253	44,891	15
16	27	Employee Benef-Administrative	Patient Days	1,315,389	34	1,372,783	22,396	23,373	16
17	19	Professional Fees	Patient Days	1,315,389	34	1,146,467	654,108	19,520	17
18	21	Gen'l & Administrative	Patient Days	1,315,389	34	7,066,809	5,970,419	120,321	18
19	6	Repairs & Maintenance	Patient Days	1,315,389	34	1,343,350	1,077,524	22,871	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 19,296,460	\$ 12,135,573	\$ 372,422	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Cambridge (GL 2505/7055)		X	Mortgage	\$43,000.00	06/2005	\$ 8,000,800	\$ 7,421,088	7/2040	5.5000	\$ 396,277	1
2												2
3	Insurance Interest (GL 7053)		X	Medical Malpractice							1,386	3
4	Amortiztn-Fin/Refin Fee(7105)		X	Operations							7,260	4
5												5
	Working Capital											
6	Related party-AMS		x	Working Capital							41,326	6
7	Related party-FECII		x	Working Capital							1,355	7
8												8
9	TOTAL Facility Related				\$43,000.00		\$ 8,000,800	\$ 7,421,088			\$ 447,604	9
	B. Non-Facility Related*											
10	Interest Inc Repl Resrv(4972)	X									(105)	10
11	Interest inc(Corp)(4646/4975)	X									(1,960)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (2,065)	14
15	TOTALS (line 9+line14)						\$ 8,000,800	\$ 7,421,088			\$ 445,538	15

16)

Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.

\$ 37,387

Line # 36

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

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

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2010 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	179,200	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.)			\$	188,811	2
3. Under or (over) accrual (line 2 minus line 1).			\$	9,611	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	194,500	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.			\$	204,111	7
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax	\$	2,987	
Real Estate Tax Bill for Calendar Year:			\$	207,098	
2006	197,263	8	FOR BHF USE ONLY		
2007	177,582	9	13	FROM R. E. TAX STATEMENT FOR 2010 \$	13
2008	184,783	10	14	PLUS APPEAL COST FROM LINE 5 \$	14
2009	173,999	11	15	LESS REFUND FROM LINE 6 \$	15
2010	188,811	12	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
The current year accrual is based on an estimated 3% increase of the prior year tax.					

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

FACILITY NAME	<u>Alden Estates of Evanston, Inc.</u>	COUNTY	<u>Cook</u>
FACILITY IDPH LICENSE NUMBER	<u>004-0733</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Steven M. Kroll</u>		
TELEPHONE	<u>(773) 724-6622</u>	FAX #:	<u>(773-283-3997</u>

Enter the tax index number and real estate tax assessed for 2010 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 2010.

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.)

Attach a copy of the original 2010 tax bills which were listed in Section A to this statement. Be sure to use the 2010 tax bill which is normally paid during 2011.

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.

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	SNF/Assisted Living	53,277	1995	\$ 350,000	1
2					2
3	TOTALS	53,277		\$ 350,000	3

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

004-0733

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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)	2,314,630
5	Building		1999		54,450	1,601	34	1,601		19,213
6										
7										
8										
	Improvement Type**									
9	Repair: boiler, valve, elect. Fixtures, heater, TV antenna			1995	17,311	470	10-20	470		16,307
10	Install lawn sprinkler system			1996	19,670	838	15	838		19,670
11	Demolition, excavating, electricalwork, masonry			1996	39,481	777	25	777		32,030
12	Sign			1996	745					745
13	Sink			1996	1,366	68	20	68		1,065
14	Motor repair			1996	3,300	165	20	165		2,640
15	Elevator remodeling			1996	3,018	151	20	151		2,301
16	Install new electrical outlets			1997	2,542		5			2,542
17	Telephone system upgrade			1997	2,698		10			2,698
18	Repair panel			1998	3,631		5			3,631
19	Repair rainshields, relief valve			1998	7,117		10			7,117
20	Replace fan motor			1998	5,797		5			5,797
21	Electrical panel			1998	1,926		10			1,926
22	Replace freezer compressor			1998	3,457		10			3,457
23	Replace fire alarm sys			1998	56,459	3,764	15	3,764		49,872
24	Elm heating-cooler-hvac			1999	2,500		10			2,500
25	Aqua plumbing-water heater			1999	10,445	696	15	696		8,472
26	CSI-repair air maint. Handler unit			1999	1,855		10			1,855
27	New horizons-hook up phones			1999	1,827		10			1,827
28	Alden Bennett Const.			2000	7,160		10			7,160
29	The floor source-lobby & elevator carpeting			2000	3,652		5			3,652
30	Alden Bennett Const.-wallcovering			2000	1,350		5			1,350
31	DBS Contracting-repair lawn sprinkler			2000	2,281		10			2,281
32	CSI-install disposal			2000	2,341		5			2,341
33	Forx valley fire & safety-repair sprinkler system			2000	1,765	118	15	118		1,343
34	CSI-replace compressor			2000	1,770		10			1,770
35	Alden Bennett-seea/stripe parking lot, replace sidewalk			2000	5,582	246	5-15	246		4,661
36										

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

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

See Page 12A, Line 70 for total

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

004-0733

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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	126	5	126		944	38
39	Sonja	2002	1,411					1,411	39
40	ABC (amtech lighting)	2002	2,202	110	20	110		991	40
41	New Horizon (replace main frame)	2002	1,745		5			1,745	41
42	ABC - parquet floor	2003	5,398	540	10	540		4,814	42
43	ABC - interior work - various - walls/bathroom	2003	8,703	870	10	870		7,687	43
44	ABC - replaced HID Ballasts (3) HID Lamp (1)	2003	2,870	287	10	287		2,535	44
45	Csi-Coker - door gasket/safety switch	2003	2,480					2,480	45
46	ABC - sewage ejector pump - install	2003	6,104	610	10	610		5,087	46
47	ABC	2003	6,955	695	10	695		5,622	47
48	US Foods - steamer	2003	1,059					1,059	48
49	ABC-fence work	2004	1,875	234	8	234		1,856	49
50	ABC-interior work various walls/bathroom	2004	2,540	254	10	254		1,926	50
51	ABC-replaced HID ballasts	2004	1,406	70	20	70		521	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	649	10	649		4,545	53
54	ABC - Excelon VC Tile in PT room	2005	1,992	199	10	199		1,295	54
55	ABC - Excelon VC Tile in PT room	2006	3,300	330	10	330		1,843	55
56	GT Mechanical-replaced transformer & refrigerant for AC unit	2006	4,366	437	10	437		1,674	56
57	ABC - new smoke detectors, upgrade fire alarm software	2006	11,602	2,320	10	2,320		11,602	57
58	Top Notch Service-replaced 5 wells	2006	5,985	599	10	599		2,344	58
59									59
60	Therapy Room Expansion	2007	94,048	6,290	29	6,290		23,512	60
61	Hot Water Tank Replacement	2007	24,003	2,400	10	2,400		9,001	61
62	Repair air conditioner/Replace compressor	2007	37,488	2,499	10	2,499		8,956	62
63	Repair freezer door assembly	2007	3,945	395	10	395		1,414	63
64	Replace pump motor chiller	2007	5,544	554	10	554		1,986	64
65	Replace worn & torn cubicle curtains	2007	2,566	513	10	513		1,925	65
66	Charge Chiller	2007	5,773	385	10	385		1,379	66
67	Repair broken fence & driveway	2007	6,447	430	15	428		1,540	67
68	Replace worn & damaged window shades	2007	3,840	768	10	768		2,752	68
69	New boilers/hoses/Install	2007	5,580	279	20	279		1,256	69
70	TOTAL (lines 4 thru 69)		\$ 5,914,867	\$ 191,115		\$ 169,622	\$ (21,491)	\$ 2,643,748	70

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

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

004-0733

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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 12A, Carried Forward		\$ 5,914,867	\$ 191,115		\$ 169,622	\$ (21,493)	\$ 2,643,748	1
2	ABC-New Cubicle Track/Curtains/New Control Pump Circuit	2008	6,029	603	10	603		2,160	2
3	ABC-New Sidewalk	2008	7,189	479	15	479		1,677	3
4	ABC-Replace Failed Centronic Door Closures to Patient Units	2008	2,911	291	10	291		1,140	4
5	ABC-New Shower	2008	2,572	129	20	129		461	5
6									6
7	ABC - New Sidewalk	2010	7,336	489	15	489		1,182	7
8	Washing Machine Repairs;Housing Trunnon/Gables-EQUINT	2010	3,608	722	5	722		1,082	8
9	New Compressor/Fan Motor - TOPNOT	2010	3,725	745	5	745		745	9
10									10
11	Boiler Skin Pipes and Tubes - ALDBEN	2011	7,159	119	10	119		119	11
12	Chimney Cap-Boiler Room Lift Sheetmetl Pipe Fings-GTMECH	2011	6,982	58	10	58		58	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)		\$ 5,962,377	\$ 194,750		\$ 173,257	\$ (21,493)	\$ 2,652,373	34

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

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

004-0733

Report Period Beginning:

1/1/2011

Ending:

12/31/2011

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		\$ 5,962,377	\$ 194,750		\$ 173,257	\$ (21,493)	\$ 2,652,373	1
2	Forum Prof Ctr: Remodeling	1979	13,418		20			13,418	2
3	Forum Prof Ctr: Build Improv - multiple	1980	26,131		15			26,131	3
4	Forum Prof Ctr: Tennant Improv	1986	824		13			824	4
5	Forum Prof Ctr: AMS remodel	1990	5,604		10			5,604	5
6	Forum Prof Ctr: Roof	1994	2,956		16			2,956	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,042	65	16	65		1,039	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,646	13	10	13		1,605	8
9	Forum Prof Ctr: Remodel/electrical	2001	641	24	7	24		595	9
10	Forum Prof Ctr: bathroom remodel	2002	567	53	5	53		527	10
11	Forum Prof Ctr: remodel suites/etc.	2003	729	74	9	74		657	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,245	104	7	104		1,954	12
13	Forum Prof Ctr: Suite renovation	2005	453	27	10	27		537	13
14	Forum Prof Ctr: Superior installations, etc.	2006	108	3	4	3		108	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	435	68	7	68		294	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	374	54	7	54		208	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	761	73	7	73		162	17
18	Forum Prof Ctr: Building Renovations	2010	1,296	263	7	263		340	18
19	Forum Prof Ctr: Building Renovations	2011	5,684	137	7	137		137	19
20	Alden Mgt Servs: Remodel suites	1993	6,963		7			6,963	20
21	Alden Mgt Servs: Remodel suites	2002	290		7			290	21
22	Alden Mgt Servs: Remodel suites	2003	6,295		7			6,295	22
23									23
24									24
25									25
26									26
27									27
28									28
29	Adjust for ABC Related Party Profit	2008	(107)	(21)		(21)		(21)	29
30	Adjust for ABC Related Party Profit	2009	(97)	(8)		(8)		(11)	30
31	Adjust for ABC Related Party Profit	2010							31
32	Adjust for ABC Related Party Profit	2011	56	1		1		1	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,040,692	\$ 195,679		\$ 174,186	\$ (21,493)	\$ 2,722,986	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 809,916	\$ 70,595	\$ 70,595	\$		\$ 499,967	71
72	Current Year Purchases	131,662	12,626	12,626			10,899	72
73	Fully Depreciated Assets	217,325	6,972	6,972			217,325	73
74								74
75	TOTALS	\$ 1,158,903	\$ 90,193	\$ 90,193	\$		\$ 728,191	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	98 - '02	\$ 4,026	\$	\$	\$	3	\$ 4,026
77									
78									
79									
80	TOTALS			\$ 4,026	\$	\$	\$		\$ 4,026

E. Summary of Care-Related Assets				1	2
		Reference			Amount
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$ 7,553,620
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$ 285,872
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$ 264,379
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$ (21,493)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$ 3,455,203

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92	Evanston Remodel	\$ 31,756
93		
94		
95		\$ 31,756

* 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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Related Party Cost is backed out
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.☐ YES☒ NO

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

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease.

9. Option to Buy:☐ YES☒ NO
- Terms:

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

15. Is Movable equipment rental included in building rental?☐ YES☒ NO
16. Rental Amount for movable equipment: \$12,774Description:Copy mach gl 6861, postage meter gl 6850, & office equip 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	related party- Pg 6A	various	\$ #####	\$ 12,172	17
18					18
19	Auto lease GL 6890	various	767.67	9,212	19
20					20
21	TOTAL		\$ #####	\$ 21,384	21

10. Effective dates of current rental agreement:

Beginning4/01/2000

Ending4/30/2020

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

	Fiscal Year Ending	Annual Rent
12.	12/31/2012	\$ 820,263
13.	12/31/2013	\$ 820,263
14.	12/31/2014	\$ 820,263

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

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

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nursing on site

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		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.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 334,388	\$		\$ 334,388	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			31,370			31,370	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			449,672			449,672	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				348,980		348,980	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):	39-1,39-3, if any								12
13	Other (specify): See Pg 16A					37,692	80,090		117,782	13
14	TOTAL			\$		\$ 853,122	\$ 429,070		\$ 1,282,192	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.

XIV. Special Services (Direct Cost)					Page 16	
					Col 5: PT,OT, & ST	
					Col 6: Supplies	
Line	Service	Col. 1:	Ref. No.	To Pg 16: Col. No.		
1.	OT		39-3	To Col 5	\$0.00	\$334,388.02
2.	ST		39-3	To Col 5	0.00	31,370.27
3.						
4.	PT		39-3	To Col 5	0.00	449,672.17
5.						
6.						
7.						
8.						
	Pharmacy Supplies per GL				0.00	251,820.53
	Manual Input from Related Party- Forum Drugs					97,159.00
9.	Total to line 9 Pharmacy		See Pg 16A	To Col 6	0.00	348,979.53
10.						
11.						
12.	Exceptional Care-Salaries:		See pg 16A	To Col. 3	0.00	0.00
12.	Exceptional Care-Supplies:		See pg 16A	To Col. 6	0.00	0.00
	Total Exceptional Care (Line 12, Col 8)				0.00	0.00
13.	Other:		See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT			To Col 5		37,692.00
	Other				0.00	336,410.28
	Manual Input: Related Party - Prism					(35,881.00)
	Manual Input: Related Party FECII - I.V.					(220,068.00)
	Manual Input: Related Party FECII - Wound Care					(371.00)
	Oxygen, from reclass worksheet (Pg 4A)					
13.	Col 6: Supplies Total			To Col 6	0.00	80,090.28
13.	Total Line 13, Column 8				0.00	117,782.28
14.	Total				0.00	1,282,192.27

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	\$	\$ 516	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 75,000)	709,575	709,575	3
4	Supply Inventory (priced at)	794	794	4
5	Short-Term Investments			5
6	Prepaid Insurance		32,340	6
7	Other Prepaid Expenses	8,498	8,498	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd parties	47,142	47,142	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 766,009	\$ 798,865	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		980,000	13
14	Buildings, at Historical Cost		6,278,135	14
15	Leasehold Improvements, at Historical Cost	339,578	443,449	15
16	Equipment, at Historical Cost	384,225	1,258,099	16
17	Accumulated Depreciation (book methods)	(505,083)	(2,919,366)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		78,791	21
22	Other Long-Term Assets (spe CIP, MIP,Hazard Ins,	22,156	140,918	22
23	Other(specify): Due from affiliates		140,128	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 240,876	\$ 6,400,154	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,006,885	\$ 7,199,019	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 546,980	\$ 556,722	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	128,019	128,019	28
29	Short-Term Notes Payable		110,177	29
30	Accrued Salaries Payable	235,335	235,335	30
31	Accrued Taxes Payable (excluding real estate taxes)	43,455	43,455	31
32	Accrued Real Estate Taxes(Sch.IX-B)		194,500	32
33	Accrued Interest Payable		34,013	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp,Due HFS,SalesTax,Etc.	23,623	227,667	36
37	Due to affiliates	1,128,763	1,128,763	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,106,175	\$ 2,658,652	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,310,911	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to affiliates	4,850,340	4,699,715	43
44	S/holder loans, others			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 4,850,340	\$ 12,010,625	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,956,515	\$ 14,669,277	46
47	TOTAL EQUITY(page 18, line 24)	\$ (5,949,630)	\$ (7,470,258)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,006,885	\$ 7,199,019	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,797,623)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,797,623)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(152,007)	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)	\$ (152,007)	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)	\$ (5,949,630)	24 *

* This must agree with page 17, line 47.

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			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,141,141	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,141,141	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	29,526	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 29,526	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	301	12
13	Barber and Beauty Care	58	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	(861)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ (503)	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,960	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,960	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Page 19A	5,923	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,923	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,178,048	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,429,887	31
32	Health Care	1,932,160	32
33	General Administration	1,575,303	33
	B. Capital Expense		
34	Ownership	960,574	34
	C. Ancillary Expense		
35	Special Cost Centers	1,403,661	35
36	Provider Participation Fee	28,470	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,330,055	40
41	Income before Income Taxes (line 30 minus line 40)**	(152,007)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (152,007)	43

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done 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, Inc.	# 001-7319	Report Period Beginning:	1/1/2011	Ending:	12/31/2011
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Details of Page 19, Line 28

Description	Amount
Gain on Sale of Assets (related to prior yr, Not o/s on Sch V)	5,540
Miscellaneous Income - Misc	30
Miscellaneous Income - Medical Records	236
Miscellaneous Income - Jury Duty Receipt	17
Miscellaneous Income - Polling Site Usage	100
Total Page 19A	Line 28 Total: 5,923

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	1,636	1,636	\$ 67,904	\$ 41.51	1
2	Assistant Director of Nursing					2
3	Registered Nurses	17,999	18,986	654,446	34.47	3
4	Licensed Practical Nurses	9,757	10,429	299,118	28.68	4
5	CNAs & Orderlies	40,568	42,742	535,998	12.54	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	3,366	3,405	57,541	16.90	9
10	Activity Assistants	2,429	2,544	21,638	8.51	10
11	Social Service Workers	2,080	2,080	45,124	21.69	11
12	Dietician					12
13	Food Service Supervisor	2,144	2,177	57,490	26.41	13
14	Head Cook	9,113	9,855	152,278	15.45	14
15	Cook Helpers/Assistants	26,472	28,802	300,615	10.44	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	91,093	43.79	17
18	Housekeepers	8,275	8,822	84,266	9.55	18
19	Laundry	4,985	5,740	66,735	11.63	19
20	Administrator	2,080	2,080	88,637	42.61	20
21	Assistant Administrator					21
22	Other Administrative	4,160	4,160	105,926	25.46	22
23	Office Manager	2,000	2,113	40,428	19.13	23
24	Clerical	2,568	2,640	23,007	8.71	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,981	2,075	65,404	31.52	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Manager	2,453	2,588	37,889	14.64	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	146,146	154,954	\$ 2,795,537 *	\$ 18.04	34

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		\$		35
36	Medical Director	Monthly	12,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	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	Monthly	272	11-3	44
45	Social Service Consultant	Monthly	560	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 15,208		49

C. CONTRACT NURSES

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

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID Number

Report Period Beginning:

Page 21

004-0733

1/1/2011

Ending:

Alden Estates of Evanston, Inc.

12/31/2011

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Dorney-Cao, Katherine	Administrator	0	\$ 88,637
		0	
		0	
		0	
		0	
		0	
		0	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 88,637

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
Alden Management Services, Inc.	Consulting Fees	\$ 499,364
BDO Seidman/Ava P Daley	Accounting Fees	2,599
Virchow Kruase/KPMG	Accounting Fees	7,235
AMS	Accounting Fees	435
MIDCAP (Eliminated)	Accounting Fees	1,292
Kenneth Fisch	Legal Fees: Non-Collections	450
MIDCAP (Eliminated)	Legal Fees: Non-Collections	2,566
AMS (Eliminated)	Allocated Legal Fees	36,000
Medi.com	Billing Consultants	226
Pathway-Reclass to Nursing	Clinical Consulting	9,653
Linda Roberts & Assoc	Food Service Audit	1,169
Kenneth Fisch/CICENT/ASSLIV	Legal Fees: Collections	11,956
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$ 572,945

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 56,613
Unemployment Compensation Insurance	29,334
FICA Taxes	207,862
Employee Health Insurance	84,404
Employee Meals	35,220
Illinois Municipal Retirement Fund (IMRF)*	
Dental Insurance/Life Insurance	3,372
Misc Payroll Costs/401K Match	2,150
Employee Drug Tests/Vaccinations	3,708
Employee Relations /Employee Dishonesty	1,653
TOTAL (agree to Schedule V, line 22, col.8)	\$ 424,316

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		\$
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$
Advertising: Employee Recruitment	25
Health Care Worker Background Check (Indicate # of checks performed 109)	1,090
Patient Background Checks	258.9
Surety Bond Fees	225
IL Healthcare Association	2,957
Chicago Title	750
Related party - AMS	960
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 8,596

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Related party - AMS	1,525
Seminar Expense	
Leadership/Deming Training	2,600
SONMIX/NIU/San Cert Class/Richard	672
IHCA Conv/III Coun/PATHSE/NATINV	2,286
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 7,083

* Attach copy of IMRF notifications

**See instructions.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	Plumbing repairs	11/96	\$ 1,897	15	\$ 126	\$ 126	\$ 126	\$ 126	\$ 126				
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 1,897		\$ 126	\$ 126	\$ 126	\$ 126	\$ 126				

XX. GENERAL INFORMATION:

- (1)

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

Yes

(2)

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

Yes

If YES, give association name and amount.

IHCA=\$2,957 Il. Assoc. of HC=\$0

(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?

10 yrs

(6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 19,402

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.

(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.

\$ 28,470

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.

\$ 35,220

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.

\$ N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

0

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

N/A

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.

\$ 0

(17)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

(18)

Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes

(19)

If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

No

Attach invoices and a summary of services for all architect and appraisal fees.