

		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: 002-2509

Facility Name: Alden Estates of Naperville, Inc.

Address: 1525 S. Oxford Lane Naperville 60540
Number City Zip Code

County: Dupage

Telephone Number: 630-983-0300 Fax # 630-983-9360

HFS ID Number:

Date of Initial License for Current Owners: 1/09/79

Type of Ownership:

☐	VOLUNTARY, NON-PROFIT	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☒	Corporation	☐	Other
		☐	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	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) _____ (Date) _____
(Type or Print Name) Joan Carl
(Title) Vice-President

Paid
Preparer

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

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

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

002-2509 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	203	Skilled (SNF)	203	74,095	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	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				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	1,231	1,545	10,459	13,235	8
9	SNF/PED					9
10	ICF	37,575	4,006	3,997	45,578	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	38,806	5,551	14,456	58,813	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.38%

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

0 (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

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

8,752

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 Naperville, Inc. # 002-2509 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	655,266	35,382	22,800	713,448	3,985	717,433	(4,248)	713,185			1
2	Food Purchase		508,081		508,081	(45,494)	462,587	(22,256)	440,331			2
3	Housekeeping	301,790	42,926		344,716	1,889	346,605	9,707	356,312			3
4	Laundry	119,012	20,629		139,641	336	139,977		139,977			4
5	Heat and Other Utilities			231,382	231,382		231,382	2,351	233,733			5
6	Maintenance	102,714		285,025	387,739	355	388,094	11,590	399,684			6
7	Other (specify):* Related party							10,196	10,196			7
8	TOTAL General Services	1,178,782	607,018	539,207	2,325,007	(38,929)	2,286,078	7,340	2,293,418			8
	B. Health Care and Programs											
9	Medical Director			10,800	10,800		10,800		10,800			9
10	Nursing and Medical Records	3,605,579	255,898	6,533	3,868,010	5,127	3,873,137	53,474	3,926,611			10
10a	Therapy	92,446	5,383	12,538	110,367		110,367		110,367			10a
11	Activities	132,978	1,434	4,377	138,789	524	139,313		139,313			11
12	Social Services	75,183			75,183		75,183		75,183			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Related party							7,644	7,644			15
16	TOTAL Health Care and Programs	3,906,186	262,715	34,248	4,203,149	5,651	4,208,800	61,118	4,269,918			16
	C. General Administration											
17	Administrative	166,161			166,161		166,161	117,886	284,047			17
18	Directors Fees											18
19	Professional Services			578,416	578,416	(13,110)	565,306	(495,214)	70,092			19
20	Dues, Fees, Subscriptions & Promotions			123,221	123,221		123,221	(108,224)	14,997			20
21	Clerical & General Office Expenses	173,719	24,571	118,636	316,926	2,287	319,213	379,018	698,231			21
22	Employee Benefits & Payroll Taxes			803,613	803,613	25,695	829,308	(1,607)	827,701			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,637	3,637	(1,635)	2,002	3,955	5,957			24
25	Other Admin. Staff Transportation			4,055	4,055		4,055	20,423	24,478			25
26	Insurance-Prop.Liab.Malpractice			216,323	216,323		216,323	15,249	231,572			26
27	Other (specify):* Related party			27,876	27,876		27,876	38,918	66,794			27
28	TOTAL General Administration	339,880	24,571	1,875,777	2,240,228	13,237	2,253,465	(29,596)	2,223,869			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,424,848	894,304	2,449,232	8,768,384	(20,041)	8,748,343	38,862	8,787,205			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			87,968	87,968		87,968	264,396	352,364			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			123,036	123,036		123,036	1,244,866	1,367,902			32
33	Real Estate Taxes			145,283	145,283	(145,283)		152,317	152,317			33
34	Rent-Facility & Grounds			1,682,576	1,682,576	145,283	1,827,859	(1,827,859)				34
35	Rent-Equipment & Vehicles			14,277	14,277		14,277	47,059	61,336			35
36	Other (specify):* M.I.P.							103,140	103,140			36
37	TOTAL Ownership			2,053,140	2,053,140		2,053,140	(16,081)	2,037,059			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		674,940	1,060,742	1,735,682	20,041	1,755,723	(286,974)	1,468,749			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			111,143	111,143		111,143		111,143			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		674,940	1,171,885	1,846,825	20,041	1,866,866	(286,974)	1,579,892			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,424,848	1,569,244	5,674,257	12,668,349		12,668,349	(264,193)	12,404,156			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

From Line	To Line	Amount	Description
2	22	(45,494.00) 45,494.00	Employee Meals Employee Meals
22	10	(19,799.00) 12,058.00	Uniforms Uniforms
	1	3,985.00	Uniforms
	3	1,889.00	Uniforms
	4	336.00	Uniforms
	6	355.00	Uniforms
	11	524.00	Uniforms
	21	652.00	Uniforms
10	39	(20,041.06) 20,041.06	Oxygen - to appropriate cost center Oxygen - to appropriate cost center
33	34	(145,283.00) 145,283.00	Rent - Real Estate Tax on associated landowner (Pg 6) Rent - Real Estate Tax on associated landowner (Pg 6)
10	10	(19,144.98) 19,144.98	Reclass from Asisitant DON to DON Reclass fromAsisitant DON to DON
Others, if any:			
19	10	(13,110.24) 13,110.24	Clinical Coordinators (Pathway Billing) Clinical Coordinators (Pathway Billing)
24	21	(1,635.00) 1,635.00	Reclass from Seminar expenses to Special Education Reclass from Seminar expenses to Special Education
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	(8)	2		4
5	Telephone, TV & Radio in Resident Rooms	(8,106)	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	(171,885)	30		9
10	Interest and Other Investment Income	(2,810)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,578)	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	(983)	21		17
18	Fines and Penalties	(7,930)	32		18
19	Entertainment	(3,401)	20		19
20	Contributions	(22,576)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(11,692)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(27,876)	27		24
25	Fund Raising, Advertising and Promotional	(26,773)	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)	\$ (286,618)		\$	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)	160,588	Various	34
35	Other- Attach Schedule	(138,163)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 22,425		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (264,193)		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:

Ending:

ID#

002-2509

1/1/2011

12/31/2011

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilities	\$ (1,164)	5	1
2	Intercompany interest is not allowed	(112,285)	32	2
3	Misc Income (Record copies)	(353)	10	3
4	Misc Income (Jury Duty)	(39)	21	4
5	Marketing Manager & Aides (GL #6701-100-009)	(8,315)	21	5
6	Employee Benefits for Marketing Manager	(1,607)	22	6
7	Deming Leadership Training Adjustment (20%)	(50)	24	7
8	Back out 30% of PAC Fees from std IHCA bills	(3,362)	20	8
9				9
10				10
11	Adj for ABC related party profit for 2008 - Page 12	(6)	30	11
12	Adj for ABC related party profit for 2009 - Page 12	(6)	30	12
13	Adj for ABC related party profit for 2010 - Page 12	(2)	30	13
14	Adj for ABC related party profit for 2011 - Page 12	4	30	14
15	Eliminate deprec exp on Pg 12 items <\$2,500	(3,769)	30	15
16	Eliminate deprec exp on Pg 13 items <\$2,500	(11,657)	30	16
17	Expense capital items <\$2,500 on Pg 13 - NP	11,644	6	17
18	Eliminate Legal fees for Group Midcap Charge	(5,263)	19	18
19	Eliminate Acctng fees for Group Midcap Charge	(2,649)	19	19
20	Adj Deprec Expense to Detail reports	716	30	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(138,163)		49

STATE OF ILLINOIS

Summary A

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

002-2509

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	6,515	(10,763)	0	0	0	0	0	0	0	(4,248)	1
2	Food Purchase	(2,586)	0	0	(19,670)	0	0	0	0	0	0	0	(22,256)	2
3	Housekeeping	0	0	9,707	0	0	0	0	0	0	0	0	9,707	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,164)	0	3,515	0	0	0	0	0	0	0	0	2,351	5
6	Maintenance	3,538	0	7,782	0	0	0	270	0	0	0	0	11,590	6
7	Other (specify):*	0	0	9,295	901	0	0	0	0	0	0	0	10,196	7
8	TOTAL General Services	(212)	0	36,814	(29,532)	0	0	270	0	0	0	0	7,340	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	(353)	0	50,445	34	3,348	0	0	0	0	0	0	53,474	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	7,644	0	0	0	0	0	0	0	0	7,644	15
16	TOTAL Health Care and Programs	(353)	0	58,089	34	3,348	0	0	0	0	0	0	61,118	16
	C. General Administration													
17	Administrative	0	0	117,886	0	0	0	0	0	0	0	0	117,886	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(19,604)	5,930	(481,540)	0	0	0	0	0	0	0	0	(495,214)	19
20	Fees, Subscriptions & Promotions	(56,112)	250	(52,362)	0	0	0	0	0	0	0	0	(108,224)	20
21	Clerical & General Office Expenses	(9,337)	0	315,968	21,115	51,272	0	0	0	0	0	0	379,018	21
22	Employee Benefits & Payroll Taxes	(1,607)	0	0	0	0	0	0	0	0	0	0	(1,607)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(50)	0	4,005	0	0	0	0	0	0	0	0	3,955	24
25	Other Admin. Staff Transportation	0	0	20,423	0	0	0	0	0	0	0	0	20,423	25
26	Insurance-Prop.Liab.Malpractice	0	15,066	183	0	0	0	0	0	0	0	0	15,249	26
27	Other (specify):*	(27,876)	0	61,379	2,253	3,162	0	0	0	0	0	0	38,918	27
28	TOTAL General Administration	(114,586)	21,246	(14,058)	23,368	54,434	0	0	0	0	0	0	(29,596)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(115,151)	21,246	80,845	(6,130)	57,782	0	270	0	0	0	0	38,862	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Naperville, Inc. # 002-2509 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	
													(to Sch V, col.7)	
30	Depreciation	(186,605)	442,814	8,187	0	0	0	0	0	0	0	0	264,396	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(123,025)	1,279,622	86,584	0	1,685	0	0	0	0	0	0	1,244,866	32
33	Real Estate Taxes	0	145,283	6,307	0	727	0	0	0	0	0	0	152,317	33
34	Rent-Facility & Grounds	0	(1,827,859)	0	0	0	0	0	0	0	0	0	(1,827,859)	34
35	Rent-Equipment & Vehicles	0	0	47,059	0	0	0	0	0	0	0	0	47,059	35
36	Other (specify):*	0	103,140	0	0	0	0	0	0	0	0	0	103,140	36
37	TOTAL Ownership	(309,630)	143,000	148,137	0	2,412	0	0	0	0	0	0	(16,081)	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	(33,484)	(112,638)	(140,852)	0	0	0	0	0	(286,974)	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	(33,484)	(112,638)	(140,852)	0	0	0	0	0	(286,974)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(424,781)	164,246	228,982	(39,614)	(52,444)	(140,852)	270	0	0	0	0	(264,193)	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	Naperville	See PG6-Supp		

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	\$ 1,827,859	Alden Naperville, LLC		\$	\$ (1,827,859)	1
2	V	32	Investment Income RR	215	Alden Naperville, LLC			(215)	2
3	V	19	Accounting Fee		Alden Naperville, LLC		5,930	5,930	3
4	V	20	Dues & Subscriptions		Alden Naperville, LLC		250	250	4
5	V	33	Real Estate Tax		Alden Naperville, LLC		145,283	145,283	5
6	V	26	General Insurance		Alden Naperville, LLC		15,066	15,066	6
7	V	36	Mortgage Insurance Premium		Alden Naperville, LLC		103,140	103,140	7
8	V	32	Interest - Mortgage		Alden Naperville, LLC		1,255,018	1,255,018	8
9	V	30	Depreciation Expense		Alden Naperville, LLC		442,814	442,814	9
10	V	32	Amortization Expense		Alden Naperville, LLC		24,819	24,819	10
11	V				Alden Naperville, LLC				11
12	V				Alden Naperville, LLC				12
13	V								13
14	Total			\$ 1,828,074			\$ 1,992,320	\$ * 164,246	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%	\$ 3,515	\$ 3,515	15
16	V	24	Travel/Seminar		Alden Management Services, Inc.		4,005	4,005	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		20,423	20,423	17
18	V	26	Insurance		Alden Management Services, Inc.		183	183	18
19	V	20	Dues/Subscriptions	54,882	Alden Management Services, Inc.		2,520	(52,362)	19
20	V	30	Depreciation		Alden Management Services, Inc.		8,187	8,187	20
21	V	33	Real Estate Tax		Alden Management Services, Inc.		6,307	6,307	21
22	V	35	Rent-Equip & Vehicles		Alden Management Services, Inc.		47,059	47,059	22
23	V	32	Interest		Alden Management Services, Inc.		86,584	86,584	23
24	V	1	Diet. Salary		Alden Management Services, Inc.		6,515	6,515	24
25	V	3	Housekeeping Salary		Alden Management Services, Inc.		9,707	9,707	25
26	V	7	Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		9,295	9,295	26
27	V	10	Nurs & Med Record Salary		Alden Management Services, Inc.		50,445	50,445	27
28	V	15	Employee Benefits-Health Care		Alden Management Services, Inc.		7,644	7,644	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		117,886	117,886	29
30	V	27	Employee Benefits-Administr.		Alden Management Services, Inc.		61,379	61,379	30
31	V	19	Professional Fees	532,800	Alden Management Services, Inc.		51,260	(481,540)	31
32	V	21	Gen'l & Administrative		Alden Management Services, Inc.		315,968	315,968	32
33	V	6	Repairs & Maniten.	52,281	Alden Management Services, Inc.		60,063	7,782	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 639,963			\$ 868,945	\$ * 228,982	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	\$ 22,800	Prism Health Care Services, Inc.	0.00%	\$ 380	\$ (22,420)	15
16	V	1	Diet Salary		Prism Health Care Services, Inc.		11,657	11,657	16
17	V	2	Tube Feeding	33,043	Prism Health Care Services, Inc.		13,373	(19,670)	17
18	V	10	Equipment Rental	6,660	Prism Health Care Services, Inc.		6,694	34	18
19	V	39	Supplies	54,764	Prism Health Care Services, Inc.		21,280	(33,484)	19
20	V	21	Salary G & A		Prism Health Care Services, Inc.		13,506	13,506	20
21	V	27	Employee Benefit		Prism Health Care Services, Inc.		2,253	2,253	21
22	V	7	Employee Benefit		Prism Health Care Services, Inc.		901	901	22
23	V	21	G & A		Prism Health Care Services, Inc.		7,609	7,609	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			\$ 117,267			\$ 77,653	\$ * (39,614)	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	\$ 332,187	Forum Extended Care Services II, Inc.	0.00%	\$ 460,354	\$ 128,167	15
16	V	39	I.V. Drugs	269,825	Forum Extended Care Services II, Inc.		31,719	(238,106)	16
17	V	39	Wound Care	12,915	Forum Extended Care Services II, Inc.		10,216	(2,699)	17
18	V	10	House Stock	16,158	Forum Extended Care Services II, Inc.		14,950	(1,208)	18
19	V	10	Pharmacy Consultant	6,083	Forum Extended Care Services II, Inc.		10,639	4,556	19
20	V	27	Employee Vaccination	4,105	Forum Extended Care Services II, Inc.		3,246	(859)	20
21	V	27	Employee Benefit - G & A		Forum Extended Care Services II, Inc.		4,021	4,021	21
22	V	21	Salary - G & A		Forum Extended Care Services II, Inc.		32,301	32,301	22
23	V	21	General Administration		Forum Extended Care Services II, Inc.		18,971	18,971	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		1,685	1,685	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		727	727	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			\$ 641,273			\$ 588,829	\$ * (52,444)	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	\$ 1,028,429	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 887,577	\$ (140,852)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,028,429			\$ 887,577	\$ * (140,852)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs and Maintenance	\$ 34,691	Alden Bennett Construction Company, Inc.	0.00%	\$ 34,961	\$ 270	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 34,691			\$ 34,961	\$ * 270	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 Gardens of Waterf	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 Estates of Evanston, Inc.	Evanston				21
22			Alden - Alma Nelson Manor, Inc.	Rockford				22
23			Alden - Park Strathmoor, Inc.	Rockford				23
24			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				24
25			Alden Estates of Barrington, Inc.	Barrington				25
26			Alden of Waterford, LLC	Aurora				26
27			Alden Springs, Inc.	Bloomingtondale				27
28			Alden Village North, Inc.	Chicago				28
29			Alden Estates of Skokie, Inc.	Skokie				29
30			Alden Estates of Countryside, Inc.	Jefferson, WI				30

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	176,728	1.788	0.04	Salary	\$ 8,272	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	65,571	1.788	0.04	Salary	3,069	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,753	1.788	0.04	Salary	1,767	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	\$ 13,108		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	\$ 58,813	\$ 3,515	1
2	24	Travel/Seminar	Patient days	1,315,389	34	89,570	58,813	4,005	2
3	25	Other Admin Travel	Patient days	1,315,389	34	456,762	58,813	20,423	3
4	26	Insurance	Patient days	1,315,389	34	4,082	58,813	183	4
5	20	Dues/Subscriptions	Patient days	1,315,389	34	56,361	58,813	2,520	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	58,813	6,307	7
8	35	Rent-Equip & Vehicles	Patient days	1,315,389	34	1,052,493	58,813	47,059	8
9	32	Interest	Patient days	1,315,389	34	1,368,621	58,813	86,584	9
10	1	Diet. Salary	Patient days	1,315,389	34	145,718	145,718	6,515	10
11	3	Housekeeping Salary	Patient days	1,315,389	34	217,102	217,102	9,707	11
12	7	Employee Benefits-Gen'l Servs	Patient days	1,315,389	34	207,899	58,813	9,295	12
13	10	Nurs & Med Record Salary	Patient days	1,315,389	34	1,184,449	1,184,449	50,445	13
14	15	Employee Benefits-Health Care	Patient days	1,315,389	34	170,963	58,813	7,644	14
15	17	Administrative Salary	Patient days	1,315,389	34	2,886,253	2,886,253	117,886	15
16	27	Employee Benefits-Administr.	Patient days	1,315,389	34	1,372,783	58,813	61,379	16
17	19	Professional Fees	Patient days	1,315,389	34	1,146,467	654,108	51,260	17
18	21	Gen'l & Administrative	Patient days	1,315,389	34	7,066,809	5,970,419	315,968	18
19	6	Repairs & Maniten.	Patient days	1,315,389	34	1,343,350	1,077,524	60,063	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 19,296,460	\$ 12,135,573	\$ 868,945	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1	Cambridge		X	Mortgage	\$115,860.81	5/1/2009	\$ 20,349,200	\$ 20,017,896	11/1/2048	0.0325	\$ 1,255,018	1	
2	Amortization-Fin/Refin Fee		X	Working Capital							24,819	2	
3												3	
4												4	
5	Insurance			malpractice insurance							2,821	5	
	Working Capital												
6	Related party-AMS		X	Working Capital							86,584	6	
7	Related party-FECII		X	Working Capital							1,685	7	
8												8	
9	TOTAL Facility Related				\$115,860.81		\$ 20,349,200	\$ 20,017,896			\$ 1,370,927	9	
	B. Non-Facility Related*												
10	Interest & Other Invest										(2,810)	10	
11	Interest Income Repl Reserve										(215)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (3,025)	14	
15	TOTALS (line 9+line14)						\$ 20,349,200	\$ 20,017,896			\$ 1,367,902	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 103,140 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.	\$145,400	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.)			\$143,183	2
3. Under or (over) accrual (line 2 minus line 1).			\$(2,217)	3
4. Real Estate Tax accrual used for 2011 report. (Detail and explain your calculation of this accrual on the lines below.)			\$147,500	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.			\$145,283	7
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax	\$7,034	
Real Estate Tax Bill for Calendar Year:			\$152,317	
2006	130,109	8	FOR BHF USE ONLY	
2007	130,380	9	13	FROM R. E. TAX STATEMENT FOR 2010 \$ 13
2008	136,925	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
2009	141,148	11	15	LESS REFUND FROM LINE 6 \$ 15
2010	143,183	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 Naperville, Inc.</u>	COUNTY	<u>Dupage</u>
FACILITY IDPH LICENSE NUMBER	<u>002-2509</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: 65,063

B. General Construction Type: Exterior BrickFrame SteelNumber 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).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing facility		1980	\$ 656,000	1
2					2
3	TOTALS			\$ 656,000	3

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

002-2509

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	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	203		1980	1979	2,143,997	171,885	30		(171,885)	2,143,977	4
5			2009	2009	5,640,091	144,617	39	144,617		421,801	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	1,972	3-30	1,972		718,003	15
16	water tower repair/electrical repair		1987		7,293		3			7,293	16
17	repair telphone sys;electrical 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	788	5-20	788		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	95	5-25	95		19,125	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	514	10-20	514		20,939	24
25	repair water tower/fire alarms electical /roof wash.mach		1995		45,492	359	10-20	359		45,492	25
26	install door/frame		1996		2,200		10			2,200	26
27	replace condenser		1996		5,073	311	15	311		5,073	27
28	new cooling tower		1996		15,140	170	15	170		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	202	20	202		2,876	33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

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

002-2509

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	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	583	15	583		7,969	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	99	20	99		1,331	42
43	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		2,632	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	30	10	30		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		18,846	57
58	Poblocki & Sons (room ID"S)	2000	5,398	270	20	270		3,172	58
59	D. B. S Contracting (signs lighting)	2000	2,300	192	12	192		2,207	59
60	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696	85	10	85		1,696	60
61	Fox Valley Fire & Safety (safety system)	2000	2,351	118	10	118		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	193	10	193		1,736	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,971,112	\$ 324,276		\$ 152,391	\$ (171,885)	\$ 3,721,466	70

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

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

002-2509

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 12A, Carried Forward		\$ 8,971,112	\$ 324,276		\$ 152,391	\$ (171,885)	\$ 3,721,466	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	199	10	199		1,841	3
4	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	1,486	15	1,486		15,727	4
5	Alden Bennett Const-time/material build.improv.	2002	5,797	580	10	580		5,364	5
6	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		7,525	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		1,203	11
12	Alden Bennett Const. -carpeting	2004	841		5			841	12
13	DSL-cable upgrade	2004	704	70	10	70		557	13
14	Alden Bennett Const. -nursing station repairs	2004	1,788		15			1,788	14
15	Alden Bennett Const. -new roof	2004	5,023	502	10	502		3,640	15
16	Alden Bennett Const. -ceiling tiles	2004	3,205	267	12	267		1,981	16
17	Alden Bennett Const. Asphalt repair	2004	6,580	658	10	658		5,209	17
18	CSI Coker-repair pewash pump	2004	2,325	233	10	233		1,844	18
19	Alden Bennett Const. -auto door operating equipment	2004	2,788	279	10	279		2,208	19
20	Alden Bennett Const. -kitchen repairs	2004	2,335	233	10	233		1,672	20
21	Cybor Fire Protection-fire sprinkler	2005	1,510	216	7	216		1,314	21
22	GT Mechanical-tower pump replacement	2005	1,750	175	10	175		1,181	22
23	Alden Bennett Const. -resident bathroom replacement	2005	1,867	187	10	187		1,138	23
24	Capps Plumbing-furnish & install 20 ft of piping	2005	1,985	199	10	199		1,326	24
25	Top Notch-repair rinse motor on dishwasher	2005	2,829	283	10	283		1,910	25
26	ABCUSC-Custom cable	2005	2,986	299	10	299		1,993	26
27	ABCUSC-Custom cable	2005	5,200	520	10	520		3,597	27
28	ABCUSC-master antenna	2005	6,300	630	10	630		4,357	28
29	Replace Various Mtrs and Kitchen storage room thermostats	2006	4,677	467	10	467		2,764	29
30	Install satellite TV in all common areas and rooms	2006	4,500	450	10	450		2,513	30
31	remove and replace 500 sq ft of roof above room 201	2006	2,655	266	10	266		1,463	31
32	Install satellite TV	2006	9,000	900	10	900		4,650	32
33	charge for addtl fire alarm protection per state	2006	17,800	1,780	10	1,780		9,048	33
34	TOTAL (lines 1 thru 33)		\$ 9,112,590	\$ 336,025		\$ 164,140	\$ (171,885)	\$ 3,819,824	34

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

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

002-2509

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 12B, Carried Forward		\$ 9,112,590	\$ 336,025		\$ 164,140	\$ (171,885)	\$ 3,819,824	1
2	Condensing Unit	2006	11,688	779	15	779		4,609	2
3	Engineering Fee for preparation of fire alarm drawings	2006	3,500	233	15	233		1,379	3
4	Concrete Slab replacement	2006	1,515	101	15	101		598	4
5	Concrete Slab replacement	2006	3,431	229	15	229		1,240	5
6	Leasehold Imp - Install new sidewalk	2007	21,571	1,438	15	1,438		6,950	6
7	Alden Bennett Construction -concrete slab replace	2007	10,593	1,059	10	1,059	0	5,120	7
8	GT Mechanical - rebuild tower pump	2007	7,674	1,535	5	1,535		7,035	8
9	Top Notch - install new compressor	2007	5,539	462	12	462		2,114	9
10	Pattern - repair generator	2007	9,531	1,906	5	1,906	(0)	8,577	10
11	Top Notch - replace new booster	2007	5,751	575	10	575	0	1,821	11
12	A&B CustomCable - rackout cable line	2008	4,380	438	10	438		1,716	12
13	ABC - Repaired plumbing	2008	5,999	600	10	600		2,300	13
14	GT Mechanical - repaired leak pumps	2008	3,972	397	10	397		1,324	14
15									15
16	Adj for ABC related party profit	2008	(34)	(6)		(6)		(21)	16
17									17
18	Top Notch - new condensing unit	2009	5,988	599	10	599		1,547	18
19	GT Mech - Air condition repaired	2009	3,042	608	5	608		1,520	19
20	GT Mech - repaired cracked chiller	2009	6,779	1,356	5	1,356		3,390	20
21	ABC - Pantry addition - LLC	2009	20,518	1,368	15	1,368		4,104	21
22	Shingles/basement;floor prep;haul away;touchup - LLC	2009	19,672	3,934	5	3,934		11,802	22
23	windows/signs/firetop sealants/countertop/grout - LLC	2009	13,946	2,789	5	2,789		8,367	23
24	Adj for ABC related party profit	2009	(271)	(6)		(6)		(15)	24
25	ABC-Storm Sewer Repair	2010	4,076	815	5	815		883	25
26	Adj for ABC related party profit	2010	(50)	(2)		(2)		(3)	26
27									27
28	GARPAV-Asphalt/Paint/Cement blocks for Parking Lot	2011	3,975	207	8	207		207	28
29	ABC - Tree Work/Removal	2011	3,736	62	5	62		62	29
30	ABC - Window replacement-LLC	2011	48,514	404	10	404		404	30
31	Adj for ABC related party profit	2011	407	4		4		4	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,338,032	\$ 357,910		\$ 186,025	\$ (171,885)	\$ 3,896,858	34

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

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

002-2509

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		\$ 9,338,032	\$ 357,910		\$ 186,025	\$ (171,885)	\$ 3,896,858	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					6,295	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)		\$ 9,416,494	\$ 358,868		\$ 186,983	\$ (171,885)	\$ 3,967,502	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	\$1,745,949	\$157,647	\$157,647	\$	Various	\$603,770	71
72	Current Year Purchases	118,487	6,739	6,739		Various	6,739	72
73	Fully Depreciated Assets	760,062	995	995		Various	760,072	73
74								74
75	TOTALS	\$2,624,498	\$165,381	\$165,381	\$		\$1,370,581	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	76
77										77
78										78
79										79
80	TOTALS			\$4,026	\$	\$	\$		\$4,026	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)	\$12,701,018	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$524,249	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$352,364	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(171,885)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$5,342,109	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Related party costs are 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: \$28,443Description:Copy machine lease & other various office equipment
(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	\$ #####	\$ 31,965	17
18					18
19	Auto lease GL 6890	various	166.75	2,001	19
20					20
21	TOTAL		\$ #####	\$ 33,966	21

10. Effective dates of current rental agreement:

Beginning7/1/2005

Ending7/1/2015

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

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

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

Skilled nursing on site

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

		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	\$		\$ 381,829	\$		\$ 381,829	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			128,103			128,103	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			518,498			518,498	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				460,355		460,355	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				(140,853)	120,818		(20,035)	13
14	TOTAL			\$		\$ 887,576	\$ 581,172		\$ 1,468,749	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	\$381,828.88
2.	ST		39-3	To Col 5	128,102.73
3.					
4.	PT		39-3	To Col 5	518,497.57
5.					
6.					
7.					
8.					
	Pharmacy Supplies per GL				332,187.52
	Manual Input from Related Party- Forum Drugs				128,167.00
9.	Total to line 9 Pharmacy		See Pg 16A	To Col 6	460,354.52
10.					
11.					
12.	Exceptional Care-Salaries:		See pg 16A	To Col. 3	0.00
12.	Exceptional Care-Supplies:		See pg 16A	To Col. 6	0.00
	Total Exceptional Care (Line 12, Col 8)				0.00
13.	Other:		See Pg 16A		
13.	Col 5: Manual Input: Related Party - CPT			To Col 5	(140,853.00)
	Other				375,065.78
	Manual Input: Related Party - Prism				(33,484.00)
	Manual Input: Related Party FECII - I.V.				(238,106.00)
	Manual Input: Related Party FECII - Wound Care				(2,699.00)
	Oxygen, from reclass worksheet (Pg 4A)				20,041.06
13.	Col 6: Supplies Total			To Col 6	120,817.84
13.	Total Line 13, Column 8				120,817.84
14.	Total				1,468,748.54

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 55,000)	1,899,957	1,899,957	3
4	Supply Inventory (priced at)	1,390	1,390	4
5	Short-Term Investments			5
6	Prepaid Insurance		14,581	6
7	Other Prepaid Expenses	7,655	55,210	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd parties	11,453	265,209	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,920,455	\$ 2,236,348	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		4,300,000	13
14	Buildings, at Historical Cost		12,515,508	14
15	Leasehold Improvements, at Historical Cost	1,555,336	1,662,063	15
16	Equipment, at Historical Cost	1,310,647	2,677,771	16
17	Accumulated Depreciation (book methods)	(2,457,016)	(4,338,353)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		191,356	21
22	Other Long-Term Assets (spe Refinancing Fee		618,800	22
23	Other(specify): Due from affiliates			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 408,967	\$ 17,627,145	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,329,422	\$ 19,863,493	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 802,667	\$ 802,234	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	220,717	220,717	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	463,852	463,852	30
31	Accrued Taxes Payable (excluding real estate taxes)	80,238	80,238	31
32	Accrued Real Estate Taxes(Sch.IX-B)		147,500	32
33	Accrued Interest Payable		104,260	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp,Due HFS,SalesTax,Etc.	68,349	68,349	36
37	Due to Affiliates & S.T. portion of L.T. Del	1,388,696	1,531,965	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,024,519	\$ 3,419,115	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		19,874,627	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to affiliates	5,600,419	3,337,388	43
44	S/holder loans, others			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,600,419	\$ 23,212,015	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,624,938	\$ 26,631,130	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,295,516)	\$ (6,767,637)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,329,422	\$ 19,863,493	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,417,311)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,417,311)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	121,795	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)	\$ 121,795	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)	\$ (6,295,516)	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	\$ 12,538,935	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,538,935	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	218,878	6
7	Oxygen	21,316	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 240,194	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	196	12
13	Barber and Beauty Care	1,517	13
14	Non-Patient Meals	8	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	313	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	3,120	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 5,154	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,810	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,810	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Other Income (See Pg 19 A)	3,051	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,051	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,790,144	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,325,007	31
32	Health Care	4,203,149	32
33	General Administration	2,240,228	33
	B. Capital Expense		
34	Ownership	2,053,140	34
	C. Ancillary Expense		
35	Special Cost Centers	1,735,682	35
36	Provider Participation Fee	111,143	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,668,349	40
41	Income before Income Taxes (line 30 minus line 40)**	121,795	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 121,795	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 Naperville, Inc.	# 001-7319	Report Period Beginning:	1/1/2011	Ending:	12/31/2011
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Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc Income (Record copies)	353.00
Misc Income (Jury Duty)	39.00
Gain on Sale of Assets	2,659.00
Line 28 Total:	<u><u>3,051.00</u></u>

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,022	2,080	\$ 78,076	\$ 37.54	1
2	Assistant Director of Nursing	1,346	1,346	45,559	33.85	2
3	Registered Nurses	27,629	29,795	972,925	32.65	3
4	Licensed Practical Nurses	31,949	33,833	892,811	26.39	4
5	CNAs & Orderlies	98,792	103,924	1,366,307	13.15	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,524	2,692	38,568	14.33	8
9	Activity Director	1,848	2,080	44,709	21.49	9
10	Activity Assistants	4,987	5,562	88,269	15.87	10
11	Social Service Workers	3,680	3,680	75,183	20.43	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	52,774	25.37	13
14	Head Cook	5,416	5,464	111,355	20.38	14
15	Cook Helpers/Assistants	41,817	44,374	491,137	11.07	15
16	Dishwashers					16
17	Maintenance Workers	4,136	4,288	102,714	23.95	17
18	Housekeepers	21,858	23,640	301,791	12.77	18
19	Laundry	7,437	8,477	119,012	14.04	19
20	Administrator	1,760	1,996	102,265	51.23	20
21	Assistant Administrator	2,080	2,080	63,896	30.72	21
22	Other Administrative	6,360	6,368	165,299	25.96	22
23	Office Manager	2,072	2,072	35,420	17.09	23
24	Clerical	2,435	2,572	26,878	10.45	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,912	4,026	111,838	27.78	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C; Unit Manager	2,072	2,072	37,532	18.11	32
33	Other(specify) Alzheimers Superv	7,785	8,073	100,530	12.45	33
34	TOTAL (lines 1 - 33)	285,997	302,574	\$ 5,424,848 *	\$ 17.93	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	Monthly	\$ 22,800	1-3	35
36	Medical Director	Monthly	10,800	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	4,872	10-3	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Varies	833	11-3	44
45	Social Service Consultant	Varies	840	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 40,145		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.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
Leonard, Clara	Administrator	0	\$ 102,265	Workers' Compensation Insurance	\$	140,119	IDPH License Fee	\$	
Beckford, Christine	Assit Admin	0	63,896	Unemployment Compensation Insurance		49,619	Advertising: Employee Recruitment	418	
		0		FICA Taxes		401,646	Health Care Worker Background Check	480	
		0		Employee Health Insurance		160,424	(Indicate # of checks performed 48)		
		0		Employee Meals		45,494	Patient Background Checks	243 2,430	
		0		Illinois Municipal Retirement Fund (IMRF)*			Surety Bond Fees	875	
		0		dental,life and vaccinations		8,045	Annual Report Fees	180	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 166,161	401K match/employee relations		20,684	IL. Healthcare Assoc (less PAC Portion)	7,844	
(List each licensed administrator separately.)				employee drug tests		1,840	Related party-Naperville LLC (Secretary of S	250	
B. Administrative - Other				Misc payroll costs		1,438	Related party-AMS	2,520	
Description			Amount	Mkt Manager Benefit back out		(1,607)	Less: Public Relations Expense	()	
			\$				Non-allowable advertising	()	
							Yellow page advertising	()	
				TOTAL (agree to Schedule V, line 22, col.8)	\$	827,701	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 14,997	
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type	Amount		Description	Line #	Amount	Description	Amount	
Alden Management Services	Consulting Fee	\$	496,800			\$	Out-of-State Travel	\$	
BDO Seidman/Virchow Krause	Accounting Fees		10,036						
MidCap	Accounting Fees		2,649						
Ken Fisch	Legal-Collection		11,692				In-State Travel		
MidCap	Legal-Non Collection		5,263						
Ava P. Daley/KPMG	Tax Consulting/Acctg Fee		233						
Pathway Billing - Reclassed to Nursi	Clinical Support		13,110				Related party - AMS	4,005	
Medifax/EDI	Billing Consultant		464				Seminar Expense		
Linda Roberts	Nutrition Consultant		2,099				Leadership Training (Deming)	200	
Barry H. Greenburg	Consulting Fee		70				IL Council, IHCA, Others	1,752	
AMS-Eliminated	Allocated Legal Fees		36,000						
TOTAL (agree to Schedule V, line 19, column 3)			\$ 578,416				Entertainment Expense	()	
(If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)		
							TOTAL	\$ 5,957	

* 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	Fuel Pump	3/96	\$ 2,066	15	\$	\$	\$ 138	\$ 138	\$ 23	\$	\$	\$	\$
2	Water Pump	3/96	1,302	15			87	87	15				
3	Evaporator Fan	9/96	1,887	15			126	126	84				
4													
5	Alden Bennett Constructi	1/02	3,719	15			248	248	248	248	248	248	248
6	Alden Bennett Constructi	3/02	1,755	15			117	117	117	117	117	117	117
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 10,729		\$	\$	\$ 716	\$ 716	\$ 486	\$ 365	\$ 365	\$ 365	\$ 365

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 = \$7844

(3)

Did the nursing home make political contributions or payments to a political action organization?

Yes \$21164

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.

\$ 63,526

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.

\$ 111,143

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.

\$ 45,494

Has any meal income been offset against related costs?

No

Indicate the amount.

\$ N/A

(16)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

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

0

d. Have vehicle usage logs been maintained?

No

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

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$

(17)

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

No

Firm Name:

(18)

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