

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

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: 0040733 Facility Name: Alden Estates of Evanston Address: 2520 Gross Point Road Evanston 60201 County: Cook Telephone Number: (847) 328-6000 Fax #: (847) 328-6166 HFS ID Number: Date of Initial License for Current Owners: 3/15/1996 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) 286-3883 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 01/01/2012 to 12/31/2012 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
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Facility Name & ID Number Alden Estates of Evanston# 0040733 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	<u>52</u>	Skilled (SNF)	<u>52</u>	<u>19,032</u>	1
2		Skilled Pediatric (SNF/PED)		<u>0</u>	2
3		Intermediate (ICF)		<u>0</u>	3
4		Intermediate/DD		<u>0</u>	4
5	<u>47</u>	Sheltered Care (SC)	<u>47</u>	<u>17,202</u>	5
6		ICF/DD 16 or Less		<u>0</u>	6
7	<u>99</u>	TOTALS	<u>99</u>	<u>36,234</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>400</u>	<u>1,823</u>	<u>8,249</u>	<u>10,472</u>	8
9	SNF/PED					9
10	ICF	<u>2,199</u>	<u>3,702</u>	<u>24</u>	<u>5,925</u>	10
11	ICF/DD					11
12	SC		<u>6,286</u>		<u>6,286</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>2,599</u>	<u>11,811</u>	<u>8,273</u>	<u>22,683</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 62.60%

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?

YesG. 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 3/15/96NO ☐

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 8,182Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 12/31/12Fiscal Year: 12/31/12

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total						
		1	2	3	4	5	6	7	8	9	10
	A. General Services										
1	Dietary	425,378	25,020		450,398	5,478	455,876	2,286	458,162		1
2	Food Purchase		234,412		234,412	(31,620)	202,792	(6,059)	196,733		2
3	Housekeeping	86,837	43,770		130,607	1,480	132,087	2,556	134,643		3
4	Laundry	54,042	27,541		81,583	1,254	82,837		82,837		4
5	Heat and Other Utilities			153,015	153,015		153,015	(2,322)	150,693		5
6	Maintenance	92,433		182,666	275,099	1,061	276,160	26,940	303,100		6
7	Other (specify):* related party							3,384	3,384		7
8	TOTAL General Services	658,690	330,743	335,681	1,325,114	(22,347)	1,302,767	26,785	1,329,552		8
	B. Health Care and Programs										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	1,746,126	130,660	3,046	1,879,832	2,977	1,882,809	18,425	1,901,234		10
10a	Therapy		1,680	11,400	13,080		13,080		13,080		10a
11	Activities	83,298	1,408	7,193	91,899		91,899		91,899		11
12	Social Services	46,704			46,704		46,704		46,704		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							2,661	2,661		15
16	TOTAL Health Care and Programs	1,876,128	133,748	33,639	2,043,515	2,977	2,046,492	21,086	2,067,578		16
	C. General Administration										
17	Administrative	87,858			87,858		87,858	49,679	137,537		17
18	Directors Fees										18
19	Professional Services			554,591	554,591		554,591	(502,008)	52,583		19
20	Dues, Fees, Subscriptions & Promotions			71,966	71,966		71,966	(61,407)	10,559		20
21	Clerical & General Office Expenses	165,985	16,791	151,152	333,928	353	334,281	106,204	440,485		21
22	Employee Benefits & Payroll Taxes			423,626	423,626	19,017	442,643		442,643		22
23	Inservice Training & Education										23
24	Travel and Seminar			391	391		391	400	791		24
25	Other Admin. Staff Transportation			8,527	8,527		8,527	7,389	15,916		25
26	Insurance-Prop.Liab.Malpractice			104,270	104,270		104,270	8,490	112,760		26
27	Other (specify):* related party			1,021	1,021		1,021	22,436	23,457		27
28	TOTAL General Administration	253,843	16,791	1,315,544	1,586,178	19,370	1,605,548	(368,817)	1,236,731		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,788,661	481,282	1,684,864	4,954,807		4,954,807	(320,945)	4,633,862		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			42,479	42,479		42,479	220,627	263,106			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			95,032	95,032		95,032	377,105	472,137			32
33	Real Estate Taxes			118,278	118,278	(118,278)		121,426	121,426			33
34	Rent-Facility & Grounds			643,269	643,269	118,278	761,547	(761,547)				34
35	Rent-Equipment & Vehicles			21,169	21,169		21,169	22,334	43,503			35
36	Other (specify):* MIP							36,852	36,852			36
37	TOTAL Ownership			920,227	920,227		920,227	16,797	937,024			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		503,339	934,141	1,437,480		1,437,480	(49,453)	1,388,027			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			88,377	88,377		88,377		88,377			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		503,339	1,022,518	1,525,857		1,525,857	(49,453)	1,476,404			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,788,661	984,621	3,627,609	7,400,891		7,400,891	(353,601)	7,047,290			45

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

Alden Estates of Evanston
Report Period Beginning: 01/01/2012
Report Period Ending: 12/31/2012

IDPH Facility No. 0040733

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(31,620.34)	Employee Meals
	22	31,620.34	Employee Meals
22		(12,603.00)	Uniforms
	1	5,478.00	Uniforms
	3	1,480.00	Uniforms
	4	1,254.00	Uniforms
	6	1,061.00	Uniforms
	10	2,977.00	Uniforms
	11	0.00	Uniforms
	21	353.00	Uniforms
33		(118,278.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	118,278.00	Rent - Real Estate Tax on associated landowner (Pg 6)

Net

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		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(40)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,136)	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	(1,410)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,051)	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	(11,749)	21		17
18	Fines and Penalties	(1,430)	32		18
19	Entertainment	(210)	20		19
20	Contributions	(3,790)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(9,828)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(1,021)	27		24
25	Fund Raising, Advertising and Promotional	(17,674)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising		20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (78,832)		\$	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)	(120,578)	Various	34
35	Other- Attach Schedule	(154,191)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (274,769)		36
(sum of SUBTOTALS				
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (353,601)		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

Alden Estates of Evanston

ID# 0040733

Report Period Beginning: 01/01/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1		\$		1
2	Elim Deprec Exp on Pg 12 items under \$2,500 -	(3,201)	30	2
3	Elim Deprec Exp on Pg 13 items under \$2500 -	(11,582)	30	3
4	Expense Pg 12 items under \$2,500 - curr yr purchs +	6,445	6	4
5	Expense Pg 13 items under \$2,500 - curr yr purchs +	11,912	6	5
6				6
7	Elim ABC Deprec Exp from Pg 12 series -	(460)	30	7
8	Adj for ABC Related Party Profit - Pg 13	(172)	30	8
9				9
10	Valet Cost	(54,723)	21	10
11	Late Fees on Utilities	(3,775)	5	11
12	Other Nusing Income (Flu, W/Chair,etc.)	(112)	21	12
13	Intercompany Interest Not Allowed	(92,099)	32	13
14				14
15				15
16	Miscellaneous Income - Medical Records	(1,759)	10	16
17	Miscellaneous Income - Jury Duty Receipt	(17)	21	17
18	Miscellaneous Income - Polling Site Usage	(200)	6	18
19				19
20	Back Out Bank Fees - Estates of Evanston II	(44)	19	20
21				21
22	Eliminate MIDCAP Actg Fees - 2012	(1,289)	19	22
23	Eliminate MIDCAP Legal Fees - 2012	(824)	19	23
24				24
25	Back Out 30%(2012) of PAC Fees from IHCA Bills	(1,267)	20	25
26	Back Out Evanston Chamber of Commerce	(1,025)	20	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	(154,191)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	2,286	0	0	0	0	0	0	0	0	2,286	1
2	Food Purchase	(3,091)	0	0	(2,968)	0	0	0	0	0	0	0	(6,059)	2
3	Housekeeping	0	0	2,556	0	0	0	0	0	0	0	0	2,556	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,775)	0	1,453	0	0	0	0	0	0	0	0	(2,322)	5
6	Maintenance	11,021	1,889	12,127	0	0	0	1,903	0	0	0	0	26,940	6
7	Other (specify):*	0	0	2,839	545	0	0	0	0	0	0	0	3,384	7
8	TOTAL General Services	4,155	1,889	21,261	(2,423)	0	0	1,903	0	0	0	0	26,785	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	(1,759)	0	18,235	84	1,865	0	0	0	0	0	0	18,425	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	2,661	0	0	0	0	0	0	0	0	2,661	15
16	TOTAL Health Care and Programs	(1,759)	0	20,896	84	1,865	0	0	0	0	0	0	21,086	16
	C. General Administration													
17	Administrative	0	0	49,679	0	0	0	0	0	0	0	0	49,679	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(11,985)	23,389	(513,412)	0	0	0	0	0	0	0	0	(502,008)	19
20	Fees, Subscriptions & Promotions	(23,966)	750	(38,191)	0	0	0	0	0	0	0	0	(61,407)	20
21	Clerical & General Office Expenses	(66,601)	72	115,742	9,820	47,171	0	0	0	0	0	0	106,204	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	0	0	400	0	0	0	0	0	0	0	0	400	24
25	Other Admin. Staff Transportation	0	0	7,389	0	0	0	0	0	0	0	0	7,389	25
26	Insurance-Prop.Liab.Malpractice	0	8,378	112	0	0	0	0	0	0	0	0	8,490	26
27	Other (specify):*	(1,021)	0	22,780	1,119	(442)	0	0	0	0	0	0	22,436	27
28	TOTAL General Administration	(103,573)	32,589	(355,501)	10,939	46,729	0	0	0	0	0	0	(368,817)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(101,176)	34,478	(313,344)	8,600	48,594	0	1,903	0	0	0	0	(320,945)	29

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	(36,908)	247,925	9,610	0	0	0	0	0	0	0	0	220,627	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(94,939)	398,235	73,514	0	295	0	0	0	0	0	0	377,105	32
33	Real Estate Taxes	0	118,278	2,717	0	431	0	0	0	0	0	0	121,426	33
34	Rent-Facility & Grounds	0	(761,547)	0	0	0	0	0	0	0	0	0	(761,547)	34
35	Rent-Equipment & Vehicles	0	0	22,334	0	0	0	0	0	0	0	0	22,334	35
36	Other (specify):*	0	36,852	0	0	0	0	0	0	0	0	0	36,852	36
37	TOTAL Ownership	(131,847)	39,743	108,175	0	726	0	0	0	0	0	0	16,797	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	(26,960)	(132,774)	110,281	0	0	0	0	0	(49,453)	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	(26,960)	(132,774)	110,281	0	0	0	0	0	(49,453)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(233,023)	74,221	(205,169)	(18,360)	(83,454)	110,281	1,903	0	0	0	0	(353,601)	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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	\$ 761,547	Alden Estates of Evanston II, Inc.		\$	\$ (761,547)	1
2	V	32	Investment Income - RR	62	Alden Estates of Evanston II, Inc.			(62)	2
3	V	6	R & M - Replacement Reseve		Alden Estates of Evanston II, Inc.		1,889	1,889	3
4	V	19	Actg Fees/Legal Fees:Non-Collections		Alden Estates of Evanston II, Inc.		23,345	23,345	4
5	V	21	Licenses & Inspections		Alden Estates of Evanston II, Inc.		72	72	5
6	V	19	Bank Charges		Alden Estates of Evanston II, Inc.		44	44	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.		118,278	118,278	8
9	V	26	Property & Liability Insurance		Alden Estates of Evanston II, Inc.		8,378	8,378	9
10	V	36	Mortgage Insurance Premium		Alden Estates of Evanston II, Inc.		36,852	36,852	10
11	V	32	Interest on Mortgage Note		Alden Estates of Evanston II, Inc.		391,142	391,142	11
12	V	30	Depreciation		Alden Estates of Evanston II, Inc.		247,925	247,925	12
13	V	32	Amortization		Alden Estates of Evanston II, Inc.		7,155	7,155	13
14	Total			\$ 761,609			\$ 835,830	\$ * 74,221	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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 1,453	\$ 1,453	15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		400	400	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		7,389	7,389	17
18	V	26 Insurance		Alden Management Services, Inc.		112	112	18
19	V	20 Dues/Subscriptions	39,348	Alden Management Services, Inc.		1,157	(38,191)	19
20	V	30 Depreciation		Alden Management Services, Inc.		9,610	9,610	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		2,717	2,717	21
22	V	35 Rent-Equip/Vehicles		Alden Management Services, Inc.		22,334	22,334	22
23	V	32 Interest		Alden Management Services, Inc.		73,514	73,514	23
24	V	1 Dietary Aide Coordinator Salary		Alden Management Services, Inc.		2,286	2,286	24
25	V	3 Housekeeping Coordinator Salary		Alden Management Services, Inc.		2,556	2,556	25
26	V	7 Employee Benef % -Gen'l Servs		Alden Management Services, Inc.		2,839	2,839	26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		18,235	18,235	27
28	V	15 Employee Benef % - Health Care		Alden Management Services, Inc.		2,661	2,661	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		49,679	49,679	29
30	V	27 Employee Benef %-Administrative		Alden Management Services, Inc.		22,780	22,780	30
31	V	19 Professional Fees	530,655	Alden Management Services, Inc.		17,243	(513,412)	31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		115,742	115,742	32
33	V	6 Repairs & Maintenance	12,565	Alden Management Services, Inc.		24,692	12,127	33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 582,568			\$ 377,399	\$ * (205,169)	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	\$ 10,020	Prism Health Care Services, Inc.	0.00%	\$ 7,052	\$ (2,968)	15
16	V	10	Equipment Rental	6,660	Prism Health Care Services, Inc.		6,744	84	16
17	V	39	Supplies	49,258	Prism Health Care Services, Inc.		22,298	(26,960)	17
18	V	21	Gen'l & Admin Salary		Prism Health Care Services, Inc.		6,827	6,827	18
19	V	27	Employee Benefits		Prism Health Care Services, Inc.		1,119	1,119	19
20	V	7	Employee Benefits		Prism Health Care Services, Inc.		545	545	20
21	V	21	Gen'l & Admin		Prism Health Care Services, Inc.		2,993	2,993	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			\$ 65,938			\$ 47,578	\$ * (18,360)	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	\$ 223,285	Forum Extended Care Services II, Inc.	0.00%	\$ 285,251	\$ 61,966	15
16	V	39	I.V.	221,617	Forum Extended Care Services II, Inc.		27,525	(194,092)	16
17	V	39	Wound Care	3,150	Forum Extended Care Services II, Inc.		2,502	(648)	17
18	V	10	House Stock	6,875	Forum Extended Care Services II, Inc.		6,360	(515)	18
19	V	10	Pharmacy Consultant	2,376	Forum Extended Care Services II, Inc.		4,756	2,380	19
20	V	27	Employee Vaccinations	2,141	Forum Extended Care Services II, Inc.		1,699	(442)	20
21	V	21	Employee Benefit: G & A		Forum Extended Care Services II, Inc.		3,408	3,408	21
22	V	21	Salary: G & A		Forum Extended Care Services II, Inc.		24,896	24,896	22
23	V	21	General & Administrative		Forum Extended Care Services II, Inc.		18,867	18,867	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		295	295	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		431	431	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			\$ 459,444			\$ 375,990	\$ * (83,454)	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	\$ 907,346	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,017,627	\$ 110,281	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			\$ 907,346			\$ 1,017,627	\$ * 110,281	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	\$ 30,821	Alden Bennett Construction Company, Inc.	0.00%	\$ 32,724	\$ 1,903	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			\$ 30,821			\$ 32,724	\$ * 1,903	39

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

Facility Name & ID Number

Alden Estates of Evanston

0040733

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

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

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	181,869	0.676	1.69	Salary	\$ 3,131	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	67,478	0.676	1.69	Salary	1,162	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	38,581	0.676	1.69	Salary	669	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	\$ 4,962		13

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

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

Facility Name & ID Number Alden Estates of Evanston# 0040733

Report Period Beginning:

01/01/2012Ending: 2/31/2012

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Alden Management Services, Inc.

Street Address

4200 W. Peterson

City / State / Zip Code

Chicago, IL 60646

Phone Number

(773-286-3883

Fax Number

(773-286-8038

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,340,098	35	\$ 85,836	\$	22,683	\$ 1,453	1
2	24	Travel/Seminar	Patient Days	1,340,098	35	23,644		22,683	400	2
3	25	Other Admin Travel	Patient Days	1,340,098	35	436,530		22,683	7,389	3
4	26	Insurance	Patient Days	1,340,098	35	6,589		22,683	112	4
5	20	Dues/Subscriptions	Patient Days	1,340,098	35	68,371		22,683	1,157	5
6	30	Depreciation	No. of Providers/usage	35	35	340,112		1	9,610	6
7	33	Real Estate Tax	Patient Days/usage	1,340,098	35	184,769		22,683	2,717	7
8	35	Rent-Equip & Vehicles	Patient Days	1,340,098	35	1,319,497		22,683	22,334	8
9	32	Interest	Patient Days/usage	1,340,098	35	2,398,912		22,683	73,514	9
10	1	Dietary Salary	Patient Days	1,340,098	35	135,080	135,080	22,683	2,286	10
11	3	Housekeeping Salary	Patient Days	1,340,098	35	151,028	151,028	22,683	2,556	11
12	7	Employee Benef-Gen'l Servs	Patient Days	1,340,098	35	167,731		22,683	2,839	12
13	10	Nurs/Med Records Salary	Patient Days/usage	1,340,098	35	1,186,643	1,186,643	22,683	18,235	13
14	15	Employee Benef-Health Care	Patient Days	1,340,098	35	157,190		22,683	2,661	14
15	17	Administrative Salary	Patient Days/usage	1,340,098	35	3,283,025	3,283,025	22,683	49,679	15
16	27	Employee Benef-Administrative	Patient Days	1,340,098	35	1,345,837		22,683	22,780	16
17	19	Professional Fees	Patient Days	1,340,098	35	1,018,709	751,716	22,683	17,243	17
18	21	Gen'l & Administrative	Patient Days	1,340,098	35	6,837,958	6,125,097	22,683	115,742	18
19	6	Repairs & Maintenance	Patient Days	1,340,098	35	1,458,765	980,107	22,683	24,692	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 20,606,226	\$ 12,612,696		\$ 377,399	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	\$ 7,310,911	7/2040	5.5000	\$ 391,142	1	
2												2	
3	Insurance Interest (GL 7053)		X	Medical Malpractice							1,502	3	
4	Amortiztn-Fin/Refin Fee(II7105)		X	Operations							7,155	4	
5												5	
	Working Capital												
6	Related party-AMS		x	Working Capital							73,514	6	
7	Related party-FECII		x	Working Capital							295	7	
8												8	
9	TOTAL Facility Related				\$43,000.00		\$ 8,000,800	\$ 7,310,911			\$ 473,608	9	
	B. Non-Facility Related*												
10	Interest Inc Repl Resrv(II4972)	X									(62)	10	
11	Interest inc(Corp)(4646/4975)	X									(1,410)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (1,472)	14	
15	TOTALS (line 9+line14)						\$ 8,000,800	\$ 7,310,911			\$ 472,137	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 36,852 Line # 36

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2011 report.		\$	194,500	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.)		\$	154,078	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(40,422)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	158,700	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.		\$	118,278	7	
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax		\$	3148
		Total Real Estate Tax Expense, Sch V, Line 33		\$	121,426
Real Estate Tax Bill for Calendar Year:		2007	177,582	8	
		2008	184,783	9	
		2009	173,999	10	
		2010	188,811	11	
		2011	154,078	12	
the current year accrual is based on an estimated 3% increase of the prior year tax					

FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011 \$	13
14	PLUS APPEAL COST FROM LINE 5 \$	14
15	LESS REFUND FROM LINE 6 \$	15
16	AMOUNT TO USE FOR RATE CALCULATION \$	16

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

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

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates of Evanston, Inc. COUNTY Cook

FACILITY IDPH LICENSE NUMBER 004-0733

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 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 2011.

(A)	(B)	(C)	(D)
Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1. See attached (Supplement)	Related party-Alden Management	\$ 299,128.00	\$ 2,717.00
2. See attached (Supplement)	Related party-FECII	\$ 42,370.00	\$ 431.00
3. 10-10-200-077-0000	Nursing Home Facility	\$ 154,077.98	\$ 154,077.98
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 495,575.98	\$ 157,225.98

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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

0040733

Report Period Beginning:

01/01/2012 Ending:

12/31/2012

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	99		1995	1994	5,377,512	159,376	39	137,885	(21,491)	2,452,515	4
5	Building		1999		54,450	1,601	34	1,601		20,814	5
6											6
7											7
8											8
	Improvement Type**										
9	Repair: boiler, valve, elect. Fixtures, heater, TV antenna			1995	17,311	470	10-20	470		16,777	9
10	Install lawn sprinkler system			1996	19,670		15			19,670	10
11	Demolition, excavating, electricalwork, masonry			1996	39,481	777	25	777	0	32,808	11
12	Sign			1996	745					745	12
13	Sink			1996	1,366	68	20	68		1,133	13
14	Motor repair			1996	3,300	165	20	165		2,805	14
15	Elevator remodeling			1996	3,018	151	20	151		2,452	15
16	Install new electrical outlets			1997	2,542		5			2,542	16
17	Telephone system upgrade			1997	2,698		10			2,698	17
18	Repair panel			1998	3,631		5			3,631	18
19	Repair rainshields, relief valve			1998	7,117		10			7,117	19
20	Replace fan motor			1998	5,797		5			5,797	20
21	Electrical panel			1998	1,926		10			1,926	21
22	Replace freezer compressor			1998	3,457		10			3,457	22
23	Replace fire alarm sys			1998	56,459	3,764	15	3,764		53,636	23
24	Elm heating-cooler-hvac			1999	2,500		10			2,500	24
25	Aqua plumbing-water heater			1999	10,445	696	15	696		9,168	25
26	CSI-repair air maint. Handler unit			1999	1,855		10			1,855	26
27	New horizons-hook up phones			1999	1,827		10			1,827	27
28	Alden Bennett Const.			2000	7,160		10			7,160	28
29	The floor source-lobby & elevator carpeting			2000	3,652		5			3,652	29
30	Alden Bennett Const.-wallcovering			2000	1,350		5			1,350	30
31	DBS Contracting-repair lawn sprinkler			2000	2,281		10			2,281	31
32	CSI-install disposal			2000	2,341		5			2,341	32
33	Forx valley fire & safety-repair sprinkler system			2000	1,765	118	15	118		1,461	33
34	CSI-replace compressor			2000	1,770		10			1,770	34
35	Alden Bennett-seea/stripe parking lot, replace sidewalk			2000	5,582	246	5-15	246		4,906	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 Evanston

0040733

Report Period Beginning:

01/01/2012 Ending: 12/31/2012

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Capps plumbing repair for meter bypass line	2001	\$ 1,840	\$	5	\$	\$	\$ 1,840	37
38	The floor source - lobby & elevator carpet	2001	944		5			944	38
39	Sonja	2002	1,411					1,411	39
40	ABC (amtech lighting)	2002	2,202	110	20	110		1,101	40
41	New Horizon (replace main frame)	2002	1,745		5			1,745	41
42	ABC - parquet ffloor	2003	5,398	540	10	540		5,354	42
43	ABC - interior work - various - walls/bathroom	2003	8,703	870	10	870		8,557	43
44	ABC - replaced HID Ballasts (3) HID Lamp (1)	2003	2,870	287	10	287		2,822	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		5,697	46
47	ABC	2003	6,955	695	10	695		6,317	47
48	US Foods - steamer	2003	1,059					1,059	48
49	ABC-fence work	2004	1,875	19	8	19		1,875	49
50	ABC-interior work various walls/bathroom	2004	2,540	254	10	254		2,180	50
51	ABC-replaced HID ballasts	2004	1,406	70	20	70		592	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		5,195	53
54	ABC - Excelon VC Tile in PT room	2005	1,992	199	10	199		1,494	54
55	ABC - Excelon VC Tile in PT room	2006	3,300	330	10	330		2,173	55
56	GT Mechanical-replaced transformer & refrigerant for AC unit	2006	4,366	437	10	437		2,110	56
57	ABC - new smoke detectors, upgrade fire alarm software	2006	11,602		10			11,602	57
58	Top Notch Service-replaced 5 wells	2006	5,985	599	10	599		2,942	58
59									59
60	Therapy Room Expansion	2007	94,048	6,290	29	6,290		29,802	60
61	Hot Water Tank Replacement	2007	24,003	2,400	10	2,400		11,401	61
62	Repair air consitioner/Replace compressor	2007	37,488	2,499	10	2,499		11,455	62
63	Repair freezer door assembly	2007	3,945	395	10	395		1,808	63
64	Replace pump motor chiller	2007	5,544	554	10	554		2,540	64
65	Replace worn & torn cubicle curtains	2007	2,566	513	10	513		2,438	65
66	Charge Chiller	2007	5,773	385	10	385		1,764	66
67	Repair broken fence & driveway	2007	6,447	430	15	428	(2)	1,968	67
68	Replace worn & damaged window shades	2007	3,840	768	10	768		3,520	68
69	New boilers/hoses/Install	2007	5,580	279	20	279		1,535	69
70	TOTAL (lines 4 thru 69)		\$ 5,914,867	\$ 187,615		\$ 166,122	\$ (21,493)	\$ 2,809,870	70

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,914,867	\$ 187,615		\$ 166,122	\$ (21,493)	\$ 2,809,870	1
2	ABC-New Cubicle Track/Curtains/New Control Pump Circuit	2008	6,029	603	10	603		2,763	2
3	ABC-New Sidewalk	2008	7,189	479	15	479		2,157	3
4	ABC-Replace Failed Centronic Door Closures to Patient Units	2008	2,911	291	10	291		1,431	4
5	ABC-New Shower	2008	2,572	129	20	129		590	5
6	ABC - New Sidewalk	2010	7,336	489	15	489		1,671	6
7	Washing Machine Repairs;Housing Trunnon/Gables-EQUINT	2010	3,608	722	5	722		1,804	7
8	New Compressor/Fan Motor - TOPNOT	2010	3,725	745	5	745		1,490	8
9	Boiler Skin Pipes and Tubes - ALDBEN	2011	7,159	418	10	418		537	9
10	Chimney Cap-Boiler Room Lift Sheetmetl Pipe Fings-GTMECH	2011	6,982	407	10	407		465	10
11	Fire Sprinkler;Bttrfly Valve,Antifreeze Loop,Hydrant Flushing-US	2012	6,104	122	25	122		122	11
12	Fire Protection System, Starter - ALDBEN	2012	7,454	186	10	186		186	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)		\$ 5,975,936	\$ 192,206		\$ 170,713	\$ (21,493)	\$ 2,823,086	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 5,975,936	\$ 192,206		\$ 170,713	\$ (21,493)	\$ 2,823,086	1
2	Forum Prof Ctr: Remodeling	1979	15,057		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	29,324		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	925		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,289		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,317		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,170	73	16	73		1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,816	8
9	Forum Prof Ctr: Remodel/electrical	2001	720	26	7	26		694	9
10	Forum Prof Ctr: bathroom remodel	2002	637	45	5	45		637	10
11	Forum Prof Ctr: remodel suites/etc.	2003	818	81	9	81		818	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	101	7	101		2,291	12
13	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		590	13
14	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	59	7	59		389	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	420	51	7	51		284	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	7	82		264	17
18	Forum Prof Ctr: Building Renovations	2010	1,455	295	7	295		676	18
19	Forum Prof Ctr: Building Renovations	2011	6,379	648	7	648		802	19
20	Forum Prof Ctr: Building Renovations	2012	278	38	7	38		38	20
21	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	21
22	Alden Mgt Servs: Remodel suites	2002	282		7			282	22
23	Alden Mgt Servs: Remodel suites	2003	6,115		7			6,115	23
24									24
25									25
26									26
27									27
28	Adjust for ABC Related Party Profit	2008	(107)	(5)		(5)		(27)	28
29	Adjust for ABC Related Party Profit	2009	(97)	(3)		(3)		(11)	29
30	Adjust for ABC Related Party Profit	2011	56	1		1		3	30
31	Adjust for ABC Related Party Profit	2012	460	12		12		12	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,062,538	\$ 193,711		\$ 172,218	\$ (21,493)	\$ 2,901,726	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	\$877,230	\$86,344	\$86,344	\$	various	\$574,917	71
72	Current Year Purchases	40,048	4,008	4,008		various	2,793	72
73	Fully Depreciated Assets	234,201	536	536		various	234,201	73
74								74
75	TOTALS	\$1,151,479	\$90,888	\$90,888	\$		\$811,911	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	Vatious	98 - '02	\$3,911	\$	\$	\$	3	\$3,911	76
77										77
78										78
79										79
80	TOTALS			\$3,911	\$	\$	\$		\$3,911	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)	\$7,567,928	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$284,599	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$263,106	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(21,493)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$3,717,549	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	Evanston Remodel	\$152,991	92
93			93
94			94
95		\$152,991	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 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?
16. Rental Amount for movable equipment: \$12,118
- Description: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	\$933.42	\$11,201	17
18					18
19	Auto Lease GL 6890	various	756.00	9,072	19
20					20
21	TOTAL		\$#####	\$20,273	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.	12/31/13	\$820,263
13.	12/31/14	\$820,263
14.	12/31/15	\$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

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

		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)	\$			

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	\$		\$ 327,334	\$		\$ 327,334	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			67,253			67,253	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			512,758			512,758	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				285,252		285,252	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Exceptional Care	39-1,39-3								12
13	Other (specify): See Pg 16A					110,281	85,149		195,430	13
14	TOTAL			\$		\$ 1,017,626	\$ 370,401		\$ 1,388,027	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	\$327,334.10
2.	ST	39-3	To Col 5	0.00	67,253.19
3.					
4.	PT	39-3	To Col 5	0.00	512,758.32
5.					
6.					
7.					
8.					
	Pharmacy Supplies per GL			0.00	223,284.64
	Manual Input from Related Party- Forum Drugs				61,967.00
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	0.00	285,251.64
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		110,281.00
Other		0.00	306,849.25
Manual Input: Related Party - Prism			(26,960.00)
Manual Input: Related Party Forum - I.V.			(194,092.00)
Manual Input: Related Party FECII - Wound Care			(648.00)
Oxygen, from reclass worksheet (Pg 4A)			
13. Col 6: Supplies Total	To Col 6	0.00	85,149.25
13. Total Line 13, Column 8		0.00	195,430.25
14. Total		0.00	1,388,027.50

=====

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$ 5,472	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 52,000)	876,378	876,378	3
4	Supply Inventory (priced at)	794	794	4
5	Short-Term Investments			5
6	Prepaid Insurance		32,346	6
7	Other Prepaid Expenses	5,952	5,952	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd parties	40,647	40,647	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 923,770	\$ 961,588	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	339,328	443,199	15
16	Equipment, at Historical Cost	376,542	1,307,518	16
17	Accumulated Depreciation (book methods)	(543,458)	(3,205,666)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		75,312	21
22	Other Long-Term Assets (spec CIP, MIP,Hazard Ins, RE Taxes		280,442	22
23	Other(specify): Due from affiliates		132,973	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 172,412	\$ 6,291,913	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,096,182	\$ 7,253,501	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 516,227	\$ 534,172	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	125,572	125,572	28
29	Short-Term Notes Payable		116,392	29
30	Accrued Salaries Payable	271,857	271,857	30
31	Accrued Taxes Payable (excluding real estate taxes)	42,388	42,388	31
32	Accrued Real Estate Taxes(Sch.IX-B)		158,700	32
33	Accrued Interest Payable		33,508	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp,Due HFS,SalesTax,Etc.	54,208	336,218	36
37	Due to affiliates	1,089,265	1,089,265	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,099,517	\$ 2,708,072	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,194,518	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to affiliates	5,235,092	5,184,187	43
44	S/holder loans, others			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 5,235,092	\$ 12,378,705	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,334,609	\$ 15,086,778	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,238,427)	\$ (7,833,277)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,096,182	\$ 7,253,501	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,949,630)	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded	28,926	3
4	after prior year report submitted:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,920,704)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(317,723)	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)	\$ (317,723)	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)	\$ (6,238,427)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Evanston# 0040733Report Period Beginning: 01/01/2012Ending: 12/31/2012**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,011,651	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,011,651	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	51,863	6
7	Oxygen	1,495	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 53,358	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	213	12
13	Barber and Beauty Care	83	13
14	Non-Patient Meals	40	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	10,333	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 10,669	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,410	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,410	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG19A</u>	6,080	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 6,080	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,083,168	30

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,325,114	31
32	Health Care	2,043,515	32
33	General Administration	1,586,178	33
	B. Capital Expense		
34	Ownership	920,227	34
	C. Ancillary Expense		
35	Special Cost Centers	1,437,480	35
36	Provider Participation Fee	88,377	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,400,891	40
41	Income before Income Taxes (line 30 minus line 40)**	(317,723)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (317,723)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 431,145	44
45	Private Pay - Net Inpatient Revenue	1,616,790	45
46	Medicare - Net Inpatient Revenue	4,316,719	46
47	Other-(specify) <u>Hospice/Charity/Sales Allowance</u>	15,081	47
48	Other-(specify) <u>Insurance</u>	631,916	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 7,011,651	49

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

** Does this agree with taxable income (loss) per Federal Income

Tax Return? not yet 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# 0040733

Report Period Beginning 01/01/2012 Ending:

12/31/2012

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Gain on Sale of Assets (related to prior yr, Not o/s on Sch ')	4,104
Miscellaneous Income - Medical Records	1,759
Miscellaneous Income - Jury Duty Receipt	17
Miscellaneous Income - Polling Site Usage	200
Line 28 Total:	<u><u>6,080</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	2,040	2,234	\$ 91,712	\$ 41.05	1
2	Assistant Director of Nursing					2
3	Registered Nurses	19,030	20,231	682,113	33.72	3
4	Licensed Practical Nurses	11,701	12,439	354,306	28.48	4
5	CNAs & Orderlies	39,769	42,037	526,776	12.53	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	3,473	3,565	60,674	17.02	9
10	Activity Assistants	2,604	2,665	22,624	8.49	10
11	Social Service Workers	2,080	2,080	46,704	22.45	11
12	Dietician					12
13	Food Service Supervisor	2,899	2,923	69,060	23.63	13
14	Head Cook	6,311	6,632	100,157	15.10	14
15	Cook Helpers/Assistants	22,641	24,103	256,161	10.63	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	92,433	44.44	17
18	Housekeepers	8,010	8,548	86,837	10.16	18
19	Laundry	3,885	4,317	54,042	12.52	19
20	Administrator	1,816	1,816	87,858	48.38	20
21	Assistant Administrator					21
22	Other Administrative	4,160	4,160	107,878	25.93	22
23	Office Manager	1,856	1,925	35,642	18.52	23
24	Clerical	2,362	2,474	22,464	9.08	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,744	1,744	53,170	30.49	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Manager	2,324	2,500	38,050	15.22	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	140,785	148,473	\$ 2,788,661 *	\$ 18.78	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		\$	1-3	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	1,528	11-3	44
45	Social Service Consultant	Monthly	280	11-3	45
46	Other(specify) Psycho-Social Consul	Monthly	280	11-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 16,464		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.

Facility Name & ID Number		Alden Estates of Evanston		STATE OF ILLINOIS		Report Period Beginning:		01/01/2012		Ending: 12/31/2012	
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		
Dorney-Cao, Katherine	Administrator	0	\$ 87,858	Workers' Compensation Insurance		\$ 83,439	IDPH License Fee		\$		
		0		Unemployment Compensation Insurance		27,306	Advertising: Employee Recruitment			947	
		0		FICA Taxes		206,333	Health Care Worker Background Check				
		0		Employee Health Insurance		75,676	(Indicate # of checks performed 56)			560	
		0		Employee Meals		31,620	Patient Background Checks		208	2,080	
		0		Illinois Municipal Retirement Fund (IMRF)*			Surety Bond Fees/Corp Ann Fee			480	
		0		Dental Insurance/Life Insurance		3,065	IL Healthcare Association			3,957	
TOTAL (agree to Schedule V, line 17, col. 1)				Misc Payroll Costs/401K Match		2,369	Chicago Title/Collaborative Healthcare			1,377	
(List each licensed administrator separately.)			\$ 87,858	Employee Drug Tests/Vaccinations		2,877					
B. Administrative - Other				Employee Relations /Tuition Reibursement		9,959	Related party - AMS			1,157	
Description			Amount				Less: Public Relations Expense	(		)	
			\$				Non-allowable advertising	(		)	
							Yellow page advertising	(		)	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL (agree to Schedule V, line 22, col.8)			\$ 442,643			TOTAL (agree to Sch. V, line 20, col. 8)	
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
C. Professional Services				Description				Description			
Vendor/Payee	Type		Amount		Line #	Amount			Amount		
Alden Management Services, Inc.	Consulting Fees		\$ 492,843			\$		Out-of-State Travel	\$		
BDO Seidman/AMS	Accounting Fees		1,465								
Virchow Kruase/KPMG	Accounting Fees		3,449								
Ava P Daley	Accounting Fees		109					In-State Travel			
MIDCAP (Eliminated)	Accounting Fees		1,289								
MIDCAP (Eliminated)	Legal Fees: Non-Collections		824								
AMS (Eliminated)	Allocated Legal Fees		37,812					Related party - AMS		400	
CICENT First Adv Corp	Tax Consultants		576					Seminar Expense			
Risk Management/Applegate & Thorpe	Consulting Fees/Bldg Rehab Costs		5,847								
Linda Roberts & Assoc	Food Service Audit		420					IHCA Convention		181	
Databank/Markeley Investigations	Information Systems		131					Illinois Council		210	
Kenneth Fisch	Legal Fees: Collections		9,828					Entertainment Expense	(		)
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL			\$			(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 554,591							TOTAL	

* 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.

Illinois Healthcare Association - \$3,956.80
- (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.

\$ 21,194

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.

\$ 88,377

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.

\$ 31,620

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.

\$
- (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.