

		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: 0022509

Facility Name: Alden Estates of Naperville

Address: 1525 South Oxford Lane Naperville 60565
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
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☒ 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) _____ (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# 0022509 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>203</u>	Skilled (SNF)	<u>203</u>	<u>74,298</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		Sheltered Care (SC)		<u>0</u>	5
6		ICF/DD 16 or Less		<u>0</u>	6
7	<u>203</u>	TOTALS	<u>203</u>	<u>74,298</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>993</u>	<u>1,515</u>	<u>10,262</u>	<u>12,770</u>	8
9	SNF/PED					9
10	ICF	<u>40,119</u>	<u>3,030</u>	<u>2,968</u>	<u>46,117</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>41,112</u>	<u>4,545</u>	<u>13,230</u>	<u>58,887</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 79.26%

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?

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 1/1/79

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

YES ☒Date 1/1/79NO ☐

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 8,102Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

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

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

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	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	646,714	43,759	22,800	713,273	4,282	717,555	(3,542)	714,013		1
2	Food Purchase		473,159		473,159	(43,201)	429,958	(21,949)	408,009		2
3	Housekeeping	293,836	42,426		336,262	2,029	338,291	6,637	344,928		3
4	Laundry	125,339	17,166	6,000	148,505	361	148,866		148,866		4
5	Heat and Other Utilities			217,178	217,178	(1,651)	215,527	1,744	217,271		5
6	Maintenance	103,445	994	284,846	389,285	381	389,666	45,273	434,939		6
7	Other (specify):* related party							8,410	8,410		7
8	TOTAL General Services	1,169,334	577,504	530,824	2,277,662	(37,799)	2,239,863	36,573	2,276,436		8
	B. Health Care and Programs										
9	Medical Director			10,800	10,800		10,800		10,800		9
10	Nursing and Medical Records	3,829,485	303,401	6,031	4,138,917	(23,286)	4,115,631	51,639	4,167,270		10
10a	Therapy	90,630	6,323	13,288	110,241		110,241		110,241		10a
11	Activities	130,061	3,281	4,712	138,054	563	138,617		138,617		11
12	Social Services	57,958			57,958		57,958		57,958		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							6,907	6,907		15
16	TOTAL Health Care and Programs	4,108,134	313,005	34,831	4,455,970	(22,723)	4,433,247	58,546	4,491,793		16
	C. General Administration										
17	Administrative	180,462			180,462		180,462	128,971	309,433		17
18	Directors Fees										18
19	Professional Services			561,998	561,998		561,998	(499,980)	62,018		19
20	Dues, Fees, Subscriptions & Promotions			81,614	81,614		81,614	(67,007)	14,607		20
21	Clerical & General Office Expenses	165,341	23,271	121,234	309,846	2,351	312,197	351,100	663,297		21
22	Employee Benefits & Payroll Taxes			850,840	850,840	21,929	872,769		872,769		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,846	1,846		1,846	1,039	2,885		24
25	Other Admin. Staff Transportation			4,837	4,837		4,837	19,182	24,019		25
26	Insurance-Prop.Liab.Malpractice			213,807	213,807		213,807	16,264	230,071		26
27	Other (specify):* related party			35,176	35,176		35,176	30,130	65,306		27
28	TOTAL General Administration	345,803	23,271	1,871,352	2,240,426	24,280	2,264,706	(20,301)	2,244,405		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,623,271	913,780	2,437,007	8,974,058	(36,242)	8,937,816	74,818	9,012,634		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			83,545	83,545		83,545	282,742	366,287			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			198,918	198,918		198,918	1,227,687	1,426,605			32
33	Real Estate Taxes			162,287	162,287	(162,287)		169,891	169,891			33
34	Rent-Facility & Grounds			1,693,002	1,693,002	162,287	1,855,289	(1,855,289)				34
35	Rent-Equipment & Vehicles			21,124	21,124		21,124	57,982	79,106			35
36	Other (specify):* M.I.P							113,658	113,658			36
37	TOTAL Ownership			2,158,876	2,158,876		2,158,876	(3,329)	2,155,547			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		630,857	1,032,884	1,663,741	36,242	1,699,983	(149,344)	1,550,639			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			417,194	417,194		417,194		417,194			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		630,857	1,450,078	2,080,935	36,242	2,117,177	(149,344)	1,967,833			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,623,271	1,544,637	6,045,961	13,213,869		13,213,869	(77,855)	13,136,014			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 Naperville
Report Period Beginning: 01/01/2012
Report Period Ending: 12/31/2012

IDPH Facility No. 0022509

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(43,201.40)	Employee Meals
	22	43,201.40	Employee Meals
22		(21,272.00)	Uniforms
	10	12,956.00	Uniforms
	1	4,282.00	Uniforms
	3	2,029.00	Uniforms
	4	361.00	Uniforms
	6	381.00	Uniforms
	11	563.00	Uniforms
	21	700.00	Uniforms
10		(36,241.97)	Oxygen - to appropriate cost center
	39	36,241.97	Oxygen - to appropriate cost center
33		(162,286.98)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	162,286.98	Rent - Real Estate Tax on associated landowner (Pg 6)
19		(1,462.50)	Clinical Coordinators (Pathway Billing)
	10	1,462.50	Clinical Coordinators (Pathway Billing)
21		1,650.50	Vendor Settlements - LONELE
	6	(1,650.50)	Vendor Settlements - LONELE

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,296)	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	(171,855)	30		9
10	Interest and Other Investment Income	(965)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,858)	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	(24,089)	21		17
18	Fines and Penalties	(6,704)	32		18
19	Entertainment	(50)	20		19
20	Contributions	(13,863)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(7,118)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(35,176)	27		24
25	Fund Raising, Advertising and Promotional	(13,313)	20		25
	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)	\$ (285,287)		\$	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)	403,154	Various	34
35	Other- Attach Schedule	(195,722)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 207,432		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (77,855)		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 Naperville

ID# 0022509

Report Period Beginning: 01/01/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Late Fees on utilities	\$ (2,028)	5	1
2	Intercompany interest is not allowed	(188,848)	32	2
3	Misc Income (Record Copies)	(148)	10	3
4	Back out 30% if PAC Fees from std IHCA Bills	(3,362)	20	4
5	Back out Collaborative Health/Secretary of State Inv	(325)	20	5
6	Eliminate Acctg Fees for Group Midcap Charge	(2,644)	19	6
7	Eliminate Legal Fees for Group Midcap Charge	(1,689)	19	7
8				8
9	Adj for ABC related party profit for 2008 - Page 12	(6)	30	9
10	Adj for ABC related party profit for 2009 - Page 12	(6)	30	10
11	Adj for ABC related party profit for 2010 - Page 12	(2)	30	11
12	Adj for ABC related party profit for 2011 - Page 12	7	30	12
13	Adj for ABC related party profit for 2012 - Page 12	9	30	13
14				14
15	Eliminate deprec exp on Pg 12 items <\$2,500	(4,069)	30	15
16	Eliminate deprec exp on Pg 13 items <\$2,500	(12,900)	30	16
17	Expense capital items <\$2,500 on Pg 13 - NP	14,011	6	17
18	Expense Pg 5 Capital Items <\$2,500 on Pg 12 NP	6,047	6	18
19	Adj Deprec Expense to Detail reports	230	30	19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(195,722)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Naperville # 0022509 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	5,936	(9,478)	0	0	0	0	0	0	0	(3,542)	1
2	Food Purchase	(2,858)	0	0	(19,091)	0	0	0	0	0	0	0	(21,949)	2
3	Housekeeping	0	0	6,637	0	0	0	0	0	0	0	0	6,637	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,028)	0	3,772	0	0	0	0	0	0	0	0	1,744	5
6	Maintenance	10,762	0	32,571	0	0	0	1,940	0	0	0	0	45,273	6
7	Other (specify):*	0	0	7,370	1,040	0	0	0	0	0	0	0	8,410	7
8	TOTAL General Services	5,876	0	56,286	(27,529)	0	0	1,940	0	0	0	0	36,573	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	(148)	0	47,339	84	4,364	0	0	0	0	0	0	51,639	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	6,907	0	0	0	0	0	0	0	0	6,907	15
16	TOTAL Health Care and Programs	(148)	0	54,246	84	4,364	0	0	0	0	0	0	58,546	16
	C. General Administration													
17	Administrative	0	0	128,971	0	0	0	0	0	0	0	0	128,971	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(11,451)	5,400	(493,929)	0	0	0	0	0	0	0	0	(499,980)	19
20	Fees, Subscriptions & Promotions	(30,913)	250	(36,344)	0	0	0	0	0	0	0	0	(67,007)	20
21	Clerical & General Office Expenses	(24,089)	72	300,476	18,742	55,899	0	0	0	0	0	0	351,100	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	1,039	0	0	0	0	0	0	0	0	1,039	24
25	Other Admin. Staff Transportation	0	0	19,182	0	0	0	0	0	0	0	0	19,182	25
26	Insurance-Prop.Liab.Malpractice	0	15,974	290	0	0	0	0	0	0	0	0	16,264	26
27	Other (specify):*	(35,176)	0	59,139	2,135	4,032	0	0	0	0	0	0	30,130	27
28	TOTAL General Administration	(101,629)	21,696	(21,176)	20,877	59,931	0	0	0	0	0	0	(20,301)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(95,901)	21,696	89,356	(6,568)	64,295	0	1,940	0	0	0	0	74,818	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	(188,591)	461,723	9,610	0	0	0	0	0	0	0	0	282,742	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(196,517)	1,270,796	153,031	0	377	0	0	0	0	0	0	1,227,687	32
33	Real Estate Taxes	0	162,287	7,053	0	551	0	0	0	0	0	0	169,891	33
34	Rent-Facility & Grounds	0	(1,855,289)	0	0	0	0	0	0	0	0	0	(1,855,289)	34
35	Rent-Equipment & Vehicles	0	0	57,982	0	0	0	0	0	0	0	0	57,982	35
36	Other (specify):*	0	113,658	0	0	0	0	0	0	0	0	0	113,658	36
37	TOTAL Ownership	(385,108)	153,175	227,676	0	928	0	0	0	0	0	0	(3,329)	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	(28,578)	(122,025)	1,259	0	0	0	0	0	(149,344)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(28,578)	(122,025)	1,259	0	0	0	0	0	(149,344)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(481,009)	174,871	317,032	(35,146)	(56,802)	1,259	1,940	0	0	0	0	(77,855)	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	\$ 1,855,289	Alden Naperville, LLC		\$	(1,855,289)	1
2	V	32	Investment Income RR	166	Alden Naperville, LLC			(166)	2
3	V	19	Accounting Fee		Alden Naperville, LLC		5,400	5,400	3
4	V	20	Dues & Subscriptions		Alden Naperville, LLC		250	250	4
5	V	21	License and Inspection		Alden Naperville, LLC		72	72	5
6	V	33	Real Estate Tax		Alden Naperville, LLC		162,287	162,287	6
7	V	26	General Insurance		Alden Naperville, LLC		15,974	15,974	7
8	V	36	Mortgage Insurance Premium		Alden Naperville, LLC		113,658	113,658	8
9	V	32	Interest - Mortgage		Alden Naperville, LLC		1,246,314	1,246,314	9
10	V	30	Depreciation Expense		Alden Naperville, LLC		461,723	461,723	10
11	V	32	Amortization Expense		Alden Naperville, LLC		24,648	24,648	11
12	V				Alden Naperville, LLC				12
13	V								13
14	Total			\$ 1,855,455			\$ 2,030,326	\$ * 174,871	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:	
		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%	\$ 3,772	\$	3,772 15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		1,039		1,039 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		19,182		19,182 17
18	V	26 Insurance		Alden Management Services, Inc.		290		290 18
19	V	20 Dues/Subscriptions	39,348	Alden Management Services, Inc.		3,004		(36,344) 19
20	V	30 Depreciation		Alden Management Services, Inc.		9,610		9,610 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		7,053		7,053 21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		57,982		57,982 22
23	V	32 Interest		Alden Management Services, Inc.		153,031		153,031 23
24	V	1 Diet. Salary		Alden Management Services, Inc.		5,936		5,936 24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		6,637		6,637 25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		7,370		7,370 26
27	V	10 Nurs & Med Record Salary		Alden Management Services, Inc.		47,339		47,339 27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		6,907		6,907 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		128,971		128,971 29
30	V	27 Employee Benefits-Administr.		Alden Management Services, Inc.		59,139		59,139 30
31	V	19 Professional Fees	538,693	Alden Management Services, Inc.		44,764		(493,929) 31
32	V	21 Gen'l & Administrative		Alden Management Services, Inc.		300,476		300,476 32
33	V	6 Repairs & Maniten.	31,530	Alden Management Services, Inc.		64,101		32,571 33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 609,571			\$ 926,603	\$ *	317,032 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%	\$97	\$ (22,703)	15
16	V	1	Diet Salary		Prism Health Care Services, Inc.		13,225	13,225	16
17	V	2	Tube Feeding	32,564	Prism Health Care Services, Inc.		13,473	(19,091)	17
18	V	10	Equipment Rental	6,660	Prism Health Care Services, Inc.		6,744	84	18
19	V	39	Supplies	63,823	Prism Health Care Services, Inc.		35,245	(28,578)	19
20	V	21	Salary G & A		Prism Health Care Services, Inc.		13,030	13,030	20
21	V	27	Employee Benefit		Prism Health Care Services, Inc.		2,135	2,135	21
22	V	7	Employee Benefit		Prism Health Care Services, Inc.		1,040	1,040	22
23	V	21	G & A		Prism Health Care Services, Inc.		5,712	5,712	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			\$125,847			\$90,701	\$ * (35,146)	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	\$ 314,030	Forum Extended Care Services II, Inc.	0.00%	\$ 401,181	\$ 87,151	15
16	V	39	I.V. Drugs	236,983	Forum Extended Care Services II, Inc.		29,434	(207,549)	16
17	V	39	Wound Care	7,910	Forum Extended Care Services II, Inc.		6,283	(1,627)	17
18	V	10	House Stock	20,487	Forum Extended Care Services II, Inc.		18,950	(1,537)	18
19	V	10	Pharmacy Consultant	5,891	Forum Extended Care Services II, Inc.		11,792	5,901	19
20	V	27	Employee Vaccination	1,556	Forum Extended Care Services II, Inc.		1,235	(321)	20
21	V	27	Employee Benefit - G & A		Forum Extended Care Services II, Inc.		4,353	4,353	21
22	V	21	Salary - G & A		Forum Extended Care Services II, Inc.		31,800	31,800	22
23	V	21	General Administration		Forum Extended Care Services II, Inc.		24,099	24,099	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		377	377	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		551	551	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			\$ 586,857			\$ 530,055	\$ * (56,802)	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	\$ 998,140	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 999,399	\$ 1,259	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			\$ 998,140			\$ 999,399	\$ * 1,259	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	\$ 31,420	Alden Bennett Construction Company, Inc.	0.00%	\$ 33,360	\$ 1,940	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			\$ 31,420			\$ 33,360	\$ * 1,940	39

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

Facility Name & ID Number

Alden Estates of Naperville

0022509

Report Period Beginning:

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 Naperville # 0022509 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	178,814	1.756	4.39	Salary	\$ 8,129	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	65,624	1.756	4.39	Salary	3,016	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,783	1.756	4.39	Salary	1,737	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	\$ 12,882		13

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

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

Facility Name & ID Number Alden Estates of Naperville# 0022509

Report Period Beginning:

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	\$	58,887	\$ 3,772	1
2	24	Travel/Seminar	Patient days	1,340,098	35	23,644		58,887	1,039	2
3	25	Other Admin Travel	Patient days	1,340,098	35	436,530		58,887	19,182	3
4	26	Insurance	Patient days	1,340,098	35	6,589		58,887	290	4
5	20	Dues/Subscriptions	Patient days	1,340,098	35	68,371		58,887	3,004	5
6	30	Depreciation	No. of Providers	35	35	340,112		1	9,610	6
7	33	Real Estate Tax	Patient days	1,340,098	35	184,769		58,887	7,053	7
8	35	Rent-Equip & Vehicles	Patient days	1,340,098	35	1,319,497		58,887	57,982	8
9	32	Interest	Patient days	1,340,098	35	2,398,912		58,887	153,031	9
10	1	Diet. Salary	Patient days	1,340,098	35	135,080	135,080	58,887	5,936	10
11	3	Housekeeping Salary	Patient days	1,340,098	35	151,028	151,028	58,887	6,637	11
12	7	Employee Benefits-Gen'l Servs	Patient days	1,340,098	35	167,731		58,887	7,370	12
13	10	Nurs & Med Record Salary	Patient days	1,340,098	35	1,186,643	1,186,643	58,887	47,339	13
14	15	Employee Benefits-Health Care	Patient days	1,340,098	35	157,190		58,887	6,907	14
15	17	Administrative Salary	Patient days	1,340,098	35	3,283,025	3,283,025	58,887	128,971	15
16	27	Employee Benefits-Adminstr.	Patient days	1,340,098	35	1,345,837		58,887	59,139	16
17	19	Professional Fees	Patient days	1,340,098	35	1,018,709	751,716	58,887	44,764	17
18	21	Gen'l & Administrative	Patient days	1,340,098	35	6,837,958	6,125,097	58,887	300,476	18
19	6	Repairs & Maniten.	Patient days	1,340,098	35	1,458,765	980,107	58,887	64,101	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 20,606,226	\$ 12,612,696		\$ 926,603	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	\$ 19,874,627	11/1/2048	0.0625	\$ 1,246,314	1		
2	Amortization-Fin/Refin Fee		X	Working Capital							24,647	2		
3												3		
4												4		
5	Insurance			malpractice insurance							3,366	5		
	Working Capital													
6	Related party-AMS		x								153,031	6		
7	Related party-FECII		x								377	7		
8												8		
9	TOTAL Facility Related				\$115,860.81		\$ 20,349,200	\$ 19,874,627			\$ 1,427,735	9		
	B. Non-Facility Related*													
10	Interest & Other Invest										(767)	10		
11	Interest Income Repl Reserve										(166)	11		
12	Patient Interest Income										(197)	12		
13												13		
14	TOTAL Non-Facility Related						\$	\$			\$ (1,131)	14		
15	TOTALS (line 9+line14)						\$ 20,349,200	\$ 19,874,627			\$ 1,426,605	15		

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 113,658 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.		\$	147,500	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.)		\$	152,587	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	5,087	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	157,200	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.		\$	162,287	7	
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax		\$	7604
		Total Real Estate Tax Expense, Sch V, Line 33		\$	169,891
Real Estate Tax Bill for Calendar Year:		2007	130,380	8	
		2008	136,925	9	
		2009	141,148	10	
		2010	143,183	11	
		2011	152,587	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 Naperville, Inc.

COUNTY
Dupage

FACILITY IDPH LICENSE NUMBER
002-2509

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	\$ 303,210.00	\$ 7,053.00
2. See attached (Supplement)	Related party-FEC II	\$ 37,853.00	\$ 551.00
3. 08-29-307-001	Nursing Home Facility	\$ 152,587.00	\$ 152,587.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 493,650.00	\$ 160,191.00

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: 65,063

B. General Construction Type: Exterior Brick Frame Steel

Number of Stories 2

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

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

0022509

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	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		566,419	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		719,975	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		5-20			24,099	20
21	repari water heater boiler freezer condenser		1991		8,380		5			8,380	21
22	repair water heater/freeZer/ssprinkler syst/a/c		1992		19,357	95	5-25	95		19,220	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		21,453	24
25	repair water tower/fire alarms electical /roof wash.mach		1995		45,492		10-20			45,492	25
26	install door/frame		1996		2,200		10			2,200	26
27	replace condenser		1996		5,073		15			5,073	27
28	new cooling tower		1996		15,140		15			15,140	28
29	install amp panel/new circuits		1997		2,670		5			2,670	29
30	new valve		1997		1,710		5			1,710	30
31	recaulking		1997		7,475		5			7,475	31
32	new bearings/hvac/etc.		1998		4,317		5			4,317	32
33	Gen'l Parts- boiler repairs		1997		4,033	202	20	202		3,078	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

0022509

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	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		8,552	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		1,430	42
43	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		2,832	43
44	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	44
45	Chicago Cooling(repair a/c)	1999	2,171		10			2,171	45
46	Chicago Cooling(repair a/c pump)	1999	2,835		10			2,835	46
47	Harold Scales(4 dehumidifiers)	1999	2,115		10			2,115	47
48	Climate Services(ice machine repair)	1999	2,055		10			2,055	48
49	Fox Valley Fire & Safety(install door holders)	1999	1,568		10			1,568	49
50	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	50
51	ABC: MISC LABOR	1999	2,278		10			2,278	51
52	ABC: CARPENTRY REPAIRS	1999	2,404		10			2,404	52
53	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	53
54	Climate Services, Inc (boiler repair)	2000	9,048		10			9,048	54
55	Climate Services, Inc (boiler repair)	2000	1,654		10			1,654	55
56	Climate Services, Inc (Replace dampers)	2000	6,950		10			6,950	56
57	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,593	20	1,593		20,439	57
58	Poblocki & Sons (room ID"S)	2000	5,398	270	20	270		3,442	58
59	D. B. S Contracting (signs lighting)	2000	2,300	93	12	93		2,300	59
60	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696		10			1,696	60
61	Fox Valley Fire & Safety (safety system)	2000	2,351		10			2,351	61
62	GT Mechanical, INC (heater safety defrost fan relay)	2000	1,700		10			1,700	62
63	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658		5			4,658	63
64	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684		10			6,684	64
65	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906		10			5,906	65
66	Alden Bennett Const-time/material build.improv.	2000	3,248		10			3,248	66
67	Coker Service, Inc (dishwasher repair)	2001	1,926	190	10	190		1,926	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,971,112	\$ 322,313		\$ 150,428	\$ (171,885)	\$ 3,871,895	70

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

Facility Name & ID Number Alden Estates of Naperville

0022509

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	10
	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	\$ 322,313		\$ 150,428	\$ (171,885)	\$ 3,871,895	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	151	10	151		1,992	3
4	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	1,486	15	1,486		17,213	4
5	Alden Bennett Const-time/material build.improv.	2002	5,797	433	10	433		5,797	5
6	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		8,238	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		1,360	11
12	Alden Bennett Const. -carpeting	2004	841		5			841	12
13	DSL-cable upgrade	2004	704	70	10	70		627	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		4,142	15
16	Alden Bennett Const. -ceiling tiles	2004	3,205	267	12	267		2,248	16
17	Alden Bennett Const. Asphalt repair	2004	6,580	658	10	658		5,867	17
18	CSI Coker-repair pewash pump	2004	2,325	233	10	233		2,077	18
19	Alden Bennett Const. -auto door operating equipment	2004	2,788	279	10	279		2,487	19
20	Alden Bennett Const. -kitchen repairs	2004	2,335	233	10	233		1,905	20
21	Cybor Fire Protection-fire sprinkler	2005	1,510	216	7	216		1,530	21
22	GT Mechanical-tower pump replacement	2005	1,750	175	10	175		1,356	22
23	Alden Bennett Const. -resident bathroom replacement	2005	1,867	187	10	187		1,325	23
24	Capps Plumbing-furnish & install 20 ft of piping	2005	1,985	199	10	199		1,525	24
25	Top Notch-repair rinse motor on dishwasher	2005	2,829	283	10	283		2,193	25
26	ABCUSC-Custom cable	2005	2,986	299	10	299		2,292	26
27	ABCUSC-Custom cable	2005	5,200	520	10	520		4,117	27
28	ABCUSC-master antenna	2005	6,300	630	10	630		4,987	28
29	Replace Various Mtrs and Kitchen storage room thermostats	2006	4,677	467	10	467		3,231	29
30	Install satellite TV in all common areas and rooms	2006	4,500	450	10	450		2,963	30
31	remove and replace 500 sq ft of roof above room 201	2006	2,655	266	10	266		1,729	31
32	Install satellite TV	2006	9,000	900	10	900		5,550	32
33	charge for addtl fire alarm protection per state	2006	17,800	1,780	10	1,780		10,828	33
34	TOTAL (lines 1 thru 33)		\$ 9,112,590	\$ 333,867		\$ 161,982	\$ (171,885)	\$ 3,981,807	34

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

Facility Name & ID Number Alden Estates of Naperville

0022509

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	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 12B, Carried Forward		\$ 9,112,590	\$ 333,867		\$ 161,982	\$ (171,885)	\$ 3,981,807	1
2	Condensing Unit	2006	11,688	779	15	779		5,388	2
3	Engineering Fee for preparation of fire alarm drawings	2006	3,500	233	15	233		1,612	3
4	Concrete Slab replacement	2006	1,515	101	15	101		699	4
5	Concrete Slab replacement	2006	3,431	229	15	229		1,469	5
6	Leasehold Imp - Install new sidewalk	2007	21,571	1,438	15	1,438		8,388	6
7	Alden Bennett Construction -concrete slab replace	2007	10,593	1,059	10	1,059		6,179	7
8	GT Mechanical - rebuild tower pump	2007	7,674	639	5	639		7,674	8
9	Top Notch - install new compressor	2007	5,539	462	12	462		2,576	9
10	Pattern - repair generator	2007	9,531	954	5	954		9,531	10
11	Top Notch - replace new booster	2007	5,751	575	10	575		2,396	11
12	A&B CustomCable - rackout cable line	2008	4,380	438	10	438		2,154	12
13	ABC - Repaired plumbing	2008	5,999	600	10	600		2,900	13
14	GT Mechanical - repaired leak pumps	2008	3,972	397	10	397		1,721	14
15									15
16	Adj for ABC related party profit	2008	(34)	(6)		(6)		(27)	16
17									17
18	Top Notch - new condensing unit	2009	5,988	599	10	599		2,146	18
19	GT Mech - Air condition repaired	2009	3,042	608	5	608		2,128	19
20	GT Mech - repaired cracked chiller	2009	6,779	1,356	5	1,356		4,746	20
21	ABC - Pantry addition - LLC	2009	20,518	1,368	15	1,368		5,472	21
22	Shingles/basement;floor prep;haul away;touchup - LLC	2009	19,672	3,934	5	3,934		15,736	22
23	windows/signs/firetop sealants/countertop/grout - LLC	2009	13,946	2,789	5	2,789		11,156	23
24	Adj for ABC related party profit	2009	(271)	(6)		(6)		(21)	24
25	ABC-Storm Sewer Repair	2010	4,076	815	5	815		1,698	25
26	Adj for ABC related party profit	2010	(50)	(2)		(2)		(4)	26
27									27
28	GARPAV-Asphalt/Paint/Cement blocks for Parking Lot	2011	3,975	497	8	497		704	28
29	ABC - Tree Work/Removal	2011	3,736	747	5	747		809	29
30	ABC - Window replacement-LLC	2011	48,514	4,851	10	4,851		5,256	30
31	Adj for ABC related party profit	2011	407	7		7		11	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,338,032	\$ 359,330		\$ 187,445	\$ (171,885)	\$ 4,084,303	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		\$ 9,338,032	\$ 359,330		\$ 187,445	\$ (171,885)	\$ 4,084,303	1
2									2
3									3
4									4
5									5
6	Forum Prof Ctr: Remodeling	1979	15,057		20			15,057	6
7	Forum Prof Ctr: Build Improv - multiple	1980	29,324		15			29,324	7
8	Forum Prof Ctr: Tennant Improv	1986	925		13			925	8
9	Forum Prof Ctr: AMS remodel	1990	6,289		10			6,289	9
10	Forum Prof Ctr: Roof	1994	3,317		16			3,317	10
11	Forum Prof Ctr: Build Improv-multiple	1995	1,170	73	16	73		1,170	11
12	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,816	12
13	Forum Prof Ctr: Remodel/electrical	2001	720	26	7	26		694	13
14	Forum Prof Ctr: bathroom remodel	2002	637	45	5	45		637	14
15	Forum Prof Ctr: remodel suites/etc.	2003	818	81	9	81		818	15
16	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	101	7	101		2,291	16
17	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		590	17
18	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	18
19	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	59	7	59		389	19
20	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	420	51	7	51		284	20
21	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	7	82		264	21
22	Forum Prof Ctr: Building Renovations	2010	1,455	295	7	295		676	22
23	Forum Prof Ctr: Building Renovations	2011	6,379	648	7	648		802	23
24	Forum Prof Ctr: Building Renovations	2012	278	38	7	38		38	24
25	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	25
26	Alden Mgt Servs: Remodel suites	2002	282		7			282	26
27	Alden Mgt Servs: Remodel suites	2003	6,115		7			6,115	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,424,322	\$ 360,831		\$ 188,946	\$ (171,885)	\$ 4,162,967	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 12D, Carried Forward		\$ 9,424,322	\$ 360,831		\$ 188,946	\$ (171,885)	\$ 4,162,967	1
2	ABC - Duct Work Installation	2012	5,321	148	15	148		148	2
3	OAKFIR - Damper Link Testing Repairs	2012	9,975	166	10	166		166	3
4	Adj for ABC related party profit	2012	329	9		9		9	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,439,947	\$ 361,154		\$ 189,269	\$ (171,885)	\$ 4,163,290	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	\$1,820,808	\$163,925	\$163,925	\$	various	\$736,954	71
72	Current Year Purchases	70,871	11,807	11,807		various	8,641	72
73	Fully Depreciated Assets	796,854	1,286	1,286		various	796,854	73
74								74
75	TOTALS	\$2,688,533	\$177,018	\$177,018	\$		\$1,542,449	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	\$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	2	
	Reference	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$12,788,39181
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$538,17282
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$366,28783**
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)	\$5,709,65085

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 eliminated
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☒ NO

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

10. Effective dates of current rental agreement:

Beginning7/1/2005
Ending7/1/2015

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

Fiscal Year EndingAnnual Rent

- 12.12/31/13\$Varies
- 13.12/31/14\$Varies
- 14.12/31/15\$Varies

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: \$27,801Description:Copy machine lease & other various office equipment
(Attach a schedule detailing the breakdown of movable equipment)
- ☐ YES☒ NO

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	\$#####	\$29,080	17
18					18
19	Auto Lease GL 6890	various	677.50	8,130	19
20					20
21	TOTAL		\$#####	\$37,210	21

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

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

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	\$		\$ 347,526	\$		\$ 347,526	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			78,788			78,788	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			571,826			571,826	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				401,181		401,181	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>	39-1,39-3								12
13	Other (specify): <u>See Pg 16A</u>					1,260	150,058		151,318	13
14	TOTAL			\$		\$ 999,400	\$ 551,239		\$ 1,550,639	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	\$347,525.82
2.	ST		39-3	To Co	78,787.51
3.					
4.	PT		39-3	To Co	571,826.45
5.					
6.					
7.					
8.					
	Pharmacy Supplies per GL				314,030.07
	Manual Input from Related Party- Forum Drugs				\$87,151.00

9.	Total to line 9 Pharmacy		See Pg 16A	To Co	401,181.07

10.					
11.					
12.	Exceptional Care-Salaries:		See pg 16A	To Cc	0.00
12.	Exceptional Care-Supplies:		See pg 16A	To Cc	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 C	1,260.00
Other		351,570.81
Manual Input: Related Party - Prism		(28,579.00)
Manual Input: Related Party FECII - I.V.		(207,549.00)
Manual Input: Related Party FECII - Wound Care		(1,627.00)
Oxygen, from reclass worksheet (Pg 4A)		36,241.97

13. Col 6: Supplies Total	To Col	150,057.78

13. Total Line 13, Column 8		150,057.78

14. Total		1,550,638.63
		=====

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 <u>75,000</u>)	2,379,753	2,379,753	3
4	Supply Inventory (priced at)	1,390	1,390	4
5	Short-Term Investments			5
6	Prepaid Insurance		15,315	6
7	Other Prepaid Expenses	5,197	52,413	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd parties</u>	28,449	281,113	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,414,789	\$ 2,729,984	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	1,572,704	1,683,406	15
16	Equipment, at Historical Cost	1,315,290	2,753,661	16
17	Accumulated Depreciation (book methods)	(2,536,707)	(4,879,768)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		283,341	21
22	Other Long-Term Assets (specify: <u>Refinancing Fee</u>		594,152	22
23	Other(specify): <u>Due from affiliates</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 351,287	\$ 17,250,300	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,766,076	\$ 19,980,283	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 767,088	\$ 766,105	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	211,732	211,732	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	531,464	531,464	30
31	Accrued Taxes Payable (excluding real estate taxes)	74,681	74,681	31
32	Accrued Real Estate Taxes(Sch.IX-B)		157,200	32
33	Accrued Interest Payable		103,514	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp,Due HFS,SalesTax,Etc.</u>	212,642	212,642	36
37	<u>Due to affiliates & ST portion of LT Debt</u>	1,287,520	1,440,004	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,085,127	\$ 3,497,342	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		19,722,143	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to affiliates</u>	6,385,141	4,111,983	43
44	<u>S/holder loans, others</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,385,141	\$ 23,834,126	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,470,268	\$ 27,331,468	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,704,192)	\$ (7,351,185)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,766,076	\$ 19,980,283	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,295,516)	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded	138,493	3
4	after prior year report submitted:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,157,023)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(547,169)	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)	\$ (547,169)	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)	\$ (6,704,192)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Naperville# 0022509Report 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	\$ 12,447,985	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,447,985	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	187,055	6
7	Oxygen	20,819	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 207,875	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	8	12
13	Barber and Beauty Care	1,724	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	540	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	3,210	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 5,481	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	965	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 965	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)	4,395	27
28	<u>See PG19A</u>		28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 4,395	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,666,700	30

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,277,662	31
32	Health Care	4,455,970	32
33	General Administration	2,240,426	33
	B. Capital Expense		
34	Ownership	2,158,876	34
	C. Ancillary Expense		
35	Special Cost Centers	1,663,741	35
36	Provider Participation Fee	417,194	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,213,869	40
41	Income before Income Taxes (line 30 minus line 40)**	(547,169)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (547,169)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 6,027,999	44
45	Private Pay - Net Inpatient Revenue	818,294	45
46	Medicare - Net Inpatient Revenue	4,192,022	46
47	Other-(specify) <u>Hospice/Veterans</u>	839,377	47
48	Other-(specify) <u>Insurance/Charity-Sales Allowance</u>	570,293	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,447,985	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.

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning 01/01/2012 Ending:

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc Income (Record Copies)	147.75
Adjustment to Prior Yr Gain expense	27.50
Gain on Sales of Assets	4,219.69
Line 28 Total:	<u>4,395</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	2,304	2,304	\$ 114,338	\$ 49.63	1
2	Assistant Director of Nursing	1,736	1,827	62,342	34.12	2
3	Registered Nurses	35,984	38,309	1,245,502	32.51	3
4	Licensed Practical Nurses	21,322	23,441	624,404	26.64	4
5	CNAs & Orderlies	105,134	111,766	1,500,908	13.43	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,944	2,139	32,763	15.32	8
9	Activity Director	2,080	2,080	40,221	19.34	9
10	Activity Assistants	4,945	5,507	89,840	16.31	10
11	Social Service Workers	2,800	2,886	57,958	20.08	11
12	Dietician					12
13	Food Service Supervisor	2,480	2,480	61,601	24.84	13
14	Head Cook	6,400	6,400	131,284	20.51	14
15	Cook Helpers/Assistants	35,837	38,741	453,830	11.71	15
16	Dishwashers					16
17	Maintenance Workers	4,160	4,160	103,445	24.87	17
18	Housekeepers	20,706	22,476	293,836	13.07	18
19	Laundry	7,377	8,262	125,339	15.17	19
20	Administrator	2,080	2,080	110,078	52.92	20
21	Assistant Administrator	2,080	2,080	70,384	33.84	21
22	Other Administrative	6,280	6,280	153,585	24.46	22
23	Office Manager	2,424	2,424	40,339	16.64	23
24	Clerical	2,739	2,835	29,284	10.33	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,160	4,160	158,355	38.07	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Manager	1,096	1,286	21,677	16.86	32
33	Other(specify) Alzheimers Supervi	6,294	6,843	101,958	14.90	33
34	TOTAL (lines 1 - 33)	282,362	300,766	\$ 5,623,271 *	\$ 18.70	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 22,800	1-3	35
36	Medical Director	Monthly	10,800	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	Monthly	4,872		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	2,032	11-3	44
45	Social Service Consultant	Varies	280	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 40,784		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

STATE OF ILLINOIS

Facility Name & ID Number

Report Period Beginning:

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0022509

01/01/2012

Ending: 12/31/2012

Alden Estates of Naperville

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership %

Amount

Olson, Margaret

Administrator

0

\$ 110,078

Beckford, Christine

Asst Admin

0

70,384

0

0

0

0

0

TOTAL (agree to Schedule V, line 17, col. 1)

(List each licensed administrator separately.)

\$ 180,462

B. Administrative - Other

Description

Amount

\$

TOTAL (agree to Schedule V, line 17, col. 3)

(Attach a copy of any management service agreement)

\$

C. Professional Services

Vendor/Payee

Type

Amount

Alden Management Servs.

Consulting

\$ 500,881

BDO Seidman/Baker Tilly

Acocunting Fees

4,806

MidCap

Accounting Fees

2,644

Ken Fisch

Legal-Collection

7,118

MidcCap/Nezie Gaston

Legal-Non Collection

6,689

Ava P. Daley/KMPG

Accounting Fees

217

Pathway Billing -Reclassified to Nursin

Clinical Support

1,463

First Advantage Corp.

Professional Consulting Fee

369

AMS-Eliminated

Allocated Legal Fees

37,812

TOTAL (agree to Schedule V, line 19, column 3)

(If total legal fees exceed \$5,000, attach copy of invoices.)

\$ 561,998

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$ 168,512

Unemployment Compensation Insurance

45,900

FICA Taxes

413,569

Employee Health Insurance

176,929

Employee Meals

43,201

Illinois Municipal Retirement Fund (IMRF)*

Dental, life, and vaccinations

6,523

401K Match/employee relations

15,608

Employee Drug Tests

1,536

Misc Payroll Costs

991

TOTAL (agree to Schedule V, line 22, col.8)

\$ 872,769

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

Description

Line #

Amount

\$

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$

Advertising: Employee Recruitment

0

Health Care Worker Background Check

480

(Indicate # of checks performed 24)

Patient Background Checks

216

2,302

Surety Bond Fees

547

Annual Report Fees

180

Il. Healthcare Assoc (Less PAC Portion)

7,844

Related party-Naperville LLC (Secretary of S

250

Related party-AMS

3,004

Less: Public Relations Expense

()

Non-allowable advertising

()

Yellow page advertising

()

TOTAL (agree to Sch. V, line 20, col. 8)

\$ 14,607

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

Related party-AMS

1,039

Seminar Expense

ILL Council, IHCA

286

Life Services Network, NATINV

1,560

Entertainment Expense

()

(agree to Sch. V, line 24, col. 8)

TOTAL

\$ 2,885

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

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 Construction	1/02	3,719	15			248	248	248	248	248	248	248
6	Alden Bennett Construction	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?

No
- (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 \$13,363

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.

\$ 64,079

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.

\$ 417,194

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.

\$ 43,201

Has any meal income been offset against related costs?

No

Indicate the amount. \$
- (16)

Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

\$

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

0

d. Have vehicle usage logs been maintained?

No

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

No

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

Yes

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

No

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

\$
- (17)

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

No

Firm Name:
- (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.