

		FOR BHF USE				

LL1

**2006**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2006)**

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 Facility ID Number:** 0044891

**Facility Name:** Alden Alma Nelson Manor

**Address:** 550 South Mulford Avenue Rockford 61108  
 Number City Zip Code

**County:** Winnebago

**Telephone Number:** (815) 484-1002 **Fax #** 815-484-1024

**HFS ID Number:** 36-4367437

**Date of Initial License for Current Owners:** 08/01/2000

**Type of Ownership:**

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
<b>IRS Exemption Code</b> _____	<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

**In the event there are further questions about this report, please contact:**  
**Name:** Steven M. Kroll **Telephone Number:** 773-286-3883

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/06 to 12/31/06 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.

<b>Officer or Administrator of Provider</b>	(Signed) _____	(Date) _____
	(Type or Print Name) <u>Joan Carl</u>	
	(Title) <u>Vice President &amp; Secretary</u>	
<b>Paid Preparer</b>	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) (____) _____	Fax # (____) _____
	<b>MAIL TO: BUREAU OF HEALTH FINANCE</b> <b>ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES</b> <b>201 S. Grand Avenue East</b> <b>Springfield, IL 62763-0001</b>	

Phone # (217) 782-1630

Facility Name & ID Number Alden Alma Nelson Manor# 0044891 Report Period Beginning: 01/01/06 Ending: 12/31/06

## 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>268</u>	Skilled (SNF)	<u>268</u>	<u>97,820</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>268</u>	TOTALS	<u>268</u>	<u>97,820</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>11,648</u>	<u>4,621</u>	<u>14,135</u>	<u>30,404</u>	8
9	SNF/PED					9
10	ICF	<u>39,350</u>	<u>2,158</u>	<u>0</u>	<u>41,508</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>50,998</u>	<u>6,779</u>	<u>14,135</u>	<u>71,912</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 73.51%

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)

NoneF. 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 08/01/00

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

YES  Date 08/01/00 NO 

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

YES  NO  If YES, enter number  
of beds certified 128 and days of care provided 13,012Medicare Intermediary Adminastar Federal, Inc.

## IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED  
CASH\*  CASH\* Is your fiscal year identical to your tax year? YES  NO Tax Year: 12/01/06 Fiscal Year: 12/31/06

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

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/06 Ending: 12/31/06

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	336,301	40,879	9,600	386,780	1,178	387,958	(6,334)	381,624			1
2	Food Purchase		384,356		384,356	(32,871)	351,485	(652)	350,833			2
3	Housekeeping	307,597	55,647		363,244	1,036	364,280		364,280			3
4	Laundry	90,500	34,103		124,603	379	124,982		124,982			4
5	Heat and Other Utilities			292,264	292,264		292,264	(23,877)	268,387			5
6	Maintenance	97,468	213	158,894	256,575		256,575	30,606	287,181			6
7	Other (specify):* <b>Related Party Salary</b>							58,575	58,575			7
8	<b>TOTAL General Services</b>	<b>831,866</b>	<b>515,198</b>	<b>460,758</b>	<b>1,807,822</b>	<b>(30,278)</b>	<b>1,777,544</b>	<b>58,318</b>	<b>1,835,862</b>			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			24,000	24,000		24,000		24,000			9
10	Nursing and Medical Records	3,819,662	308,033	57,462	4,185,157	105,956	4,291,113	(1,804)	4,289,309			10
10a	Therapy	220,997			220,997		220,997		220,997			10a
11	Activities	103,166	1,294	4,002	108,462	189	108,651		108,651			11
12	Social Services	67,899			67,899		67,899		67,899			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* <b>Related Party Salary</b>							47,450	47,450			15
16	<b>TOTAL Health Care and Programs</b>	<b>4,211,724</b>	<b>309,327</b>	<b>85,464</b>	<b>4,606,515</b>	<b>106,145</b>	<b>4,712,660</b>	<b>45,646</b>	<b>4,758,306</b>			16
	<b>C. General Administration</b>											
17	Administrative	172,203			172,203		172,203		172,203			17
18	Directors Fees											18
19	Professional Services			989,906	989,906	(123,774)	866,132	(812,934)	53,198			19
20	Dues, Fees, Subscriptions & Promotions			79,528	79,528		79,528	(54,586)	24,942			20
21	Clerical & General Office Expenses	231,359	31,160	83,412	345,931	380	346,311	77,183	423,494			21
22	Employee Benefits & Payroll Taxes			885,498	885,498	17,882	903,380	(2,629)	900,751			22
23	Inservice Training & Education											23
24	Travel and Seminar			20,116	20,116		20,116	2,451	22,567			24
25	Other Admin. Staff Transportation							13,312	13,312			25
26	Insurance-Prop.Liab.Malpractice			281,896	281,896		281,896	11,089	292,985			26
27	Other (specify):* <b>Related Party Salary</b>			141,695	141,695		141,695	437,503	579,198			27
28	<b>TOTAL General Administration</b>	<b>403,562</b>	<b>31,160</b>	<b>2,482,051</b>	<b>2,916,773</b>	<b>(105,512)</b>	<b>2,811,261</b>	<b>(328,611)</b>	<b>2,482,650</b>			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>5,447,152</b>	<b>855,685</b>	<b>3,028,273</b>	<b>9,331,110</b>	<b>(29,645)</b>	<b>9,301,465</b>	<b>(224,647)</b>	<b>9,076,818</b>			29

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

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

Facility Name & ID Number Alden Alma Nelson Manor #0044891 Report Period Beginning: 01/01/06 Ending: 12/31/06

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			55,541	55,541		55,541	226,514	282,055			30
31	Amortization of Pre-Op. & Org.							15,418	15,418			31
32	Interest			207,811	207,811		207,811	578,508	786,319			32
33	Real Estate Taxes							219,772	219,772			33
34	Rent-Facility & Grounds			1,046,826	1,046,826		1,046,826	(1,046,826)				34
35	Rent-Equipment & Vehicles			24,083	24,083		24,083	47,900	71,983			35
36	Other (specify):* <b>MIP &amp; Amortiz.</b>							59,083	59,083			36
37	<b>TOTAL Ownership</b>			1,334,261	1,334,261		1,334,261	100,369	1,434,630			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		935,649	1,062,796	1,998,445	29,645	2,028,090	(223,473)	1,804,617			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			146,730	146,730		146,730		146,730			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		935,649	1,209,526	2,145,175	29,645	2,174,820	(223,473)	1,951,347			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,447,152	1,791,334	5,572,060	12,810,546		12,810,546	(347,751)	12,462,795			45

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

**Alden Nursing Center - Alma Nelson**

Reporting Period Beginning

01/01/06

Reporting Period Ending

12/31/06

Reclassifications - Pgs 3 and 4

From Line	To Line	Amount	Description
2		(32,871)	Employee Meal
	22	32,871	Employee Meal
22		(14,989)	Uniforms
	1	1,178	Uniforms
	3	1,036	Uniforms
	4	379	Uniforms
	6	0	Uniforms
	10	11,827	Uniforms
	11	189	Uniforms
	21	380	Uniforms
			Uniforms
10		(29,645)	Oxygen
	39	29,645	Oxygen
19		(123,774)	Pathway - Clinical Consultants
	19	(123,774)	Pathway - Clinical Consultants
		<u>0</u>	Net should be 0

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning: 01/01/06

Ending: 12/31/06

**VI. ADJUSTMENT DETAIL**

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(54)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(287)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,373)	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	(10,894)	21		17
18	Fines and Penalties	(76,232)	32		18
19	Entertainment				19
20	Contributions	(6,578)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,902)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(141,695)	27		24
25	Fund Raising, Advertising and Promotional	(47,406)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	8	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(300)	20		28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (288,713)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	19,223	Various	34
35	Other- Attach Schedule See Pg 5A	(78,261)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (59,038)		36
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (347,751)		37

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

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

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		x	\$		38
39						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	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY						
48		49		50		51
						52

Alden Alma Nelson Manor

ID# 0044891

Report Period Beginning: 01/01/06

Ending: 12/31/06

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on Utilities	\$ (11,541)	5	1
2	Late Fees on Telephone	(366)	21	2
3	Intercompany Interest with AMS	(50,875)	32	3
4	Intercompany Interest FHH LOC	(191)	32	4
5	Intercompany Interest Alden Design Interest	(336)	32	5
6	Intercompany Interest Floyd Interest	(2,180)	32	6
7	Misc Income - Garnishment Processing	(278)	22	7
8	Misc Income - Record Copies	(326)	22	8
9	Misc Income - Jury Duty	(59)	22	9
10	Misc Income - Vending Machine	(1,235)	2	10
11	Misc Income - Food Rebate	(348)	2	11
12	30.65% of PAC Fees in IHCA expenses	(3,155)	20	12
13	Alma LLC - Int to Related Party - Rockford Inv.	(18,800)	32	13
14	Marketing Manager	(12,094)	21	14
15	Marketing Manager - Employee Benefits	(1,966)	22	15
16	Back out vendor settlement (gl 7143) Reclash To:	18,204	21	16
17	Apply settlement to utilities (gl 7143)	(16,142)	5	17
18	Apply settlement to legal expenses (gl 7143)	(1,682)	19	18
19	Apply settlement to landscaping (gl 7143)	(380)	6	19
20	Add back credit posted for prior yrs' legal costs	8,973	19	20
21	Adj interest exp on LLC note	67	32	21
22	Adjust Depr Expense to Detail	(2,038)	30	22
23	Expense Assets < \$2500	20,764	6	23
24	Depreciation adj for assets < \$2500	(2,102)	30	24
25	Reclass Painting Depr Exp to Def Maint	(175)	30	25
26	Reclass Painting Depr Exp to Def Maint	175	6	26
27	Back out 2005 legal invoice	(175)	19	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	<b>Total</b>	(78,261)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

01/01/06

Ending:

12/31/06

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	(6,334)	0	0	0	0	0	0	0	(6,334)	1
2	Food Purchase	(4,010)	0	0	3,358	0	0	0	0	0	0	0	(652)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(27,683)	0	3,806	0	0	0	0	0	0	0	0	(23,877)	5
6	Maintenance	20,559	0	10,535	0	0	0	(488)	0	0	0	0	30,606	6
7	Other (specify):*	0	0	54,257	4,318	0	0	0	0	0	0	0	58,575	7
8	<b>TOTAL General Services</b>	<b>(11,134)</b>	<b>0</b>	<b>68,598</b>	<b>1,342</b>	<b>0</b>	<b>0</b>	<b>(488)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,318</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	398	(2,202)	0	0	0	0	0	0	(1,804)	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	47,450	0	0	0	0	0	0	0	0	47,450	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>47,450</b>	<b>398</b>	<b>(2,202)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,646</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	4,214	550	(817,698)	0	0	0	0	0	0	0	0	(812,934)	19
20	Fees, Subscriptions & Promotions	(57,439)	0	2,853	0	0	0	0	0	0	0	0	(54,586)	20
21	Clerical & General Office Expenses	(5,142)	0	42,186	16,338	23,801	0	0	0	0	0	0	77,183	21
22	Employee Benefits & Payroll Taxes	(2,629)	0	0	0	0	0	0	0	0	0	0	(2,629)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	2,451	0	0	0	0	0	0	0	0	2,451	24
25	Other Admin. Staff Transportation	0	0	13,312	0	0	0	0	0	0	0	0	13,312	25
26	Insurance-Prop.Liab.Malpractice	0	10,778	311	0	0	0	0	0	0	0	0	11,089	26
27	Other (specify):*	(141,695)	0	532,150	21,108	25,940	0	0	0	0	0	0	437,503	27
28	<b>TOTAL General Administration</b>	<b>(202,691)</b>	<b>11,328</b>	<b>(224,435)</b>	<b>37,446</b>	<b>49,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(328,611)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(213,825)</b>	<b>11,328</b>	<b>(108,387)</b>	<b>39,186</b>	<b>47,539</b>	<b>0</b>	<b>(488)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(224,647)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

01/01/06 Ending:

12/31/06

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	(4,315)	223,693	5,278	0	1,858	0	0	0	0	0	0	226,514	30
31	Amortization of Pre-Op. & Org.	0	11,756	3,662	0	0	0	0	0	0	0	0	15,418	31
32	Interest	(148,834)	598,971	122,556	0	3,195	2,620	0	0	0	0	0	578,508	32
33	Real Estate Taxes	0	210,110	8,469	0	1,193	0	0	0	0	0	0	219,772	33
34	Rent-Facility & Grounds	0	(1,046,826)	0	0	0	0	0	0	0	0	0	(1,046,826)	34
35	Rent-Equipment & Vehicles	0	0	47,900	0	0	0	0	0	0	0	0	47,900	35
36	Other (specify):*	0	59,083	0	0	0	0	0	0	0	0	0	59,083	36
37	<b>TOTAL Ownership</b>	<b>(153,149)</b>	<b>56,787</b>	<b>187,865</b>	<b>0</b>	<b>6,246</b>	<b>2,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,369</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(225,974)	(94,476)	96,977	0	0	0	0	0	(223,473)	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	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(225,974)</b>	<b>(94,476)</b>	<b>96,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(223,473)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(366,974)</b>	<b>68,115</b>	<b>79,478</b>	<b>(186,788)</b>	<b>(40,691)</b>	<b>99,597</b>	<b>(488)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(347,751)</b>	<b>45</b>

**VII. RELATED PARTIES**

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Alden Rockford Investments, LLC	100	See Page 6K		See Page 6K		

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 Rent Income	\$ 1,046,826	Alma Nelson Manor, LLC	0.00%	\$	\$ (1,046,826)	1
2	V	32 Investment Income - RR	4,113	Alma Nelson Manor, LLC			(4,113)	2
3	V	32 Interest on Alma Note	78,064	Alma Nelson Manor, LLC			(78,064)	3
4	V	19 Accounting Fee		Alma Nelson Manor, LLC		300	300	4
5	V	19 Misc. Admin Expense		Alma Nelson Manor, LLC		250	250	5
6	V	33 Real Estate Tax		Alma Nelson Manor, LLC		210,110	210,110	6
7	V	26 Property & Liability Insur		Alma Nelson Manor, LLC		10,778	10,778	7
8	V	32 Interest On Mortg. Note		Alma Nelson Manor, LLC		662,348	662,348	8
9	V	36 Mortgage Insurance Premium		Alma Nelson Manor, LLC		59,083	59,083	9
10	V	32 AMS Interest		Alma Nelson Manor, LLC				10
11	V	32 Note & Rockford, LLC Interest		Alma Nelson Manor, LLC		18,800	18,800	11
12	V	30 Depreciation		Alma Nelson Manor, LLC		223,693	223,693	12
13	V	31 Amortization		Alma Nelson Manor, LLC		11,756	11,756	13
14	Total		\$ 1,129,003			\$ 1,197,118	\$ * 68,115	14

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

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning: 01/01/06

Ending: 12/31/06

## 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	19 Professional fees	\$ 850,178	Alden Management Services, Inc.	0.00%	\$ 32,480	\$ (817,698)	15
16	V	21 General & Admin		Alden Management Services, Inc.		42,186	42,186	16
17	V	5 Utilities		Alden Management Services, Inc.		3,806	3,806	17
18	V	6 Maintenance		Alden Management Services, Inc.		10,535	10,535	18
19	V	24 Travel & seminar		Alden Management Services, Inc.		2,451	2,451	19
20	V	25 Other Admin Travel		Alden Management Services, Inc.		13,312	13,312	20
21	V	26 Insurance		Alden Management Services, Inc.		311	311	21
22	V	20 Dues/subscriptions/fees etc		Alden Management Services, Inc.		2,853	2,853	22
23	V	30 Depreciation		Alden Management Services, Inc.		5,278	5,278	23
24	V	31 Amortization		Alden Management Services, Inc.		3,662	3,662	24
25	V	33 Real estate taxes		Alden Management Services, Inc.		8,469	8,469	25
26	V	35 Rent-equipment/vehicles		Alden Management Services, Inc.		47,900	47,900	26
27	V	32 Interest		Alden Management Services, Inc.		122,556	122,556	27
28	V	7 Salaries-general serv		Alden Management Services, Inc.		54,257	54,257	28
29	V	15 Salaries-health care		Alden Management Services, Inc.		47,450	47,450	29
30	V	27 Salaries-general admin		Alden Management Services, Inc.		532,150	532,150	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		\$ 850,178			\$ 929,656	\$ * 79,478	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 Dietary Con.	\$ 9,600	Prism Health Care Services, Inc.	0.00%	\$ 3,266	\$ (6,334)	15
16	V	7 Dietary Salary		Prism Health Care Services, Inc.		4,318	4,318	16
17	V	2 Tube Feeding	11,410	Prism Health Care Services, Inc.		14,768	3,358	17
18	V	10 Equipment Rental	3,060	Prism Health Care Services, Inc.		3,458	398	18
19	V	39 Supplies	294,751	Prism Health Care Services, Inc.		68,777	(225,974)	19
20	V	39 Vent Rent		Prism Health Care Services, Inc.				20
21	V	27 G&A Salary		Prism Health Care Services, Inc.		21,108	21,108	21
22	V	21 G&A		Prism Health Care Services, Inc.		16,338	16,338	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		\$ 318,821			\$ 132,033	\$ * (186,788)	39

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

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning: 01/01/06

Ending: 12/31/06

## 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	\$ 362,246	Forum Extended Care Services II, Inc.	0.00%	\$ 508,613	\$ 146,367	15
16	V	39 IV	265,436	Forum Extended Care Services II, Inc.		27,477	(237,959)	16
17	V	39 Wound Vac	13,216	Forum Extended Care Services II, Inc.		10,332	(2,884)	17
18	V	10 House Stock	14,632	Forum Extended Care Services II, Inc.		13,191	(1,441)	18
19	V	10 Consultant	6,432	Forum Extended Care Services II, Inc.		5,671	(761)	19
20	V	27 Employ. Vaccination	2,645	Forum Extended Care Services II, Inc.		2,068	(577)	20
21	V	27 G & A Salaries		Forum Extended Care Services II, Inc.		26,517	26,517	21
22	V	21 Gen'l & Admin.		Forum Extended Care Services II, Inc.		23,801	23,801	22
23	V	32 Interest		Forum Extended Care Services II, Inc.		3,195	3,195	23
24	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		1,193	1,193	24
25	V	30 Depreciation		Forum Extended Care Services II, Inc.		1,858	1,858	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		\$ 664,607			\$ 623,916	\$ * (40,691)	39

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

**VII. RELATED PARTIES (continued)**

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	39 Therapy	\$ 1,020,640	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,117,617	\$ 96,977		15
16	V	32 Interest				2,620	2,620		16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 1,020,640			\$ 1,120,237	\$ *	99,597	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	\$ 31,898	Alden Bennett Construction Company, Inc.	0.00%	\$ 31,410	\$ (488)	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			\$ 31,898			\$ 31,410	\$ *	(488) 39

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

STATE OF ILLINOIS

Facility Name & ID Number ALDEN NURSING CENTER - ALMA NELSON

# 42010

Report Period Beginning 01/01/06

Ending: 12/31/06

RELATED NURSING HOMES	
Name	City
Note: ANC = Alden Nursing Center	
ANC Lakeland	Chicago
ANC Long Grove	Long Grove
ANC Heather	Harvey
ANC Lincoln Park	Chicago
ANC Northmoor	Chicago
ANC Town Manor	Chicago
ANC Terrace of McHenry	McHenry
ANC Morrow	Chicago
ANC Wentworth	Chicago
ANC Naperville	Naperville
ANC Valley Ridge	Bloomingtondale
ANC Village for Children & Young Adults	Bloomingtondale
ANC Orland Park	Orland Park
ANC Princeton	Chicago
Alden of Old Town East	Bloomingtondale
Alden of Old Town West	Bloomingtondale
Alden Trails	Bloomingtondale
Alden Northshore	Skokie
ANC Des Plaines	Des Plaines
ANC Des Plaines II	Des Plaines
ANC Waterford	Aurora
ANC Park Stratmoor	Rockford
ANC Meadow Park	Rockford
ANC Poplar Creek	Hoffman Estates
ANC Estates of Barrington	Barrington
ANC Springs	Bloomingtondale

OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
The Forum Prof. Center	Chicago	Office rental
Prism Health Care	Chicago	Nursing supplies
Forum Extended Care II	Chicago	Pharmacy
Alden Management	Chicago	Management
Alden Estates of Evanston	Evanston	Assisted living
Community Physical Therapy	Wood Dale	Therapy provider
Courts of Waterford	Aurora	Alzheimers unit
Gardens of Waterford	Aurora	Assisted living

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/06 Ending: 12/31/06

## 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 Schlossberg a.	President	CEO	90.51	130,531	2.572	6.43	Salary	\$ 8,969	27-7	1
2											2
3											3
4	Lauren Magnusson b.	Nurse coordinator	Nursing admin		73,508	2.572	6.43	Salary	5,257	15-7	4
5	Terry Magnusson c.	Maint. Supervisor	construt/maint		49,634	2.572	6.43	Salary	3,411	7-7	5
6											6
7											7
8											8
9	a. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc. and Alden Realty, of which he owns 100%.										9
10	b. Lauren is the daughter of Floyd Schlossberg. Lauren is a nurse coordinator										10
11	c. Terry is the son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										11
12											12
13								TOTAL	\$ 17,637		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 Alma Nelson Manor

# 0044891

Report Period Beginning: 01/01/06

Ending: 12/31/06

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 Ave  
 City / State / Zip Code Chicago, IL 60646  
 Phone Number ( 773) 286-3883  
 Fax Number ( 773) 286-3743

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	See Page 8A (also on Page 6A)				\$	\$		\$	1
2									2
3									3
4									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	TOTALS				\$	\$		\$	25

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/06 Ending: 12/31/06

## IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	<b>A. Directly Facility Related</b>											
	<b>Long-Term</b>											
1	Cambridge		X	Mortgage	\$65,430.00	9/04	\$ 12,036,800	\$ 11,771,047	9/39	5.6000	\$ 662,348	1
2												2
3												3
4												4
5												5
	<b>Working Capital</b>											
6	CPT - Intercompany Interest	X		Working Capital							2,620	6
7	FECII-Intercompany Interest	X		Working Capital							3,195	7
8	Related Party - AMS	X		Working Capital							122,556	8
9	<b>TOTAL Facility Related</b>				\$65,430.00		\$ 12,036,800	\$ 11,771,047			\$ 790,719	9
	<b>B. Non-Facility Related*</b>											
10	Int Income on Repl Reserve	X									(4,113)	10
11	Patient interest income	X									(287)	11
12												12
13												13
14	<b>TOTAL Non-Facility Related</b>						\$	\$			\$ (4,400)	14
15	<b>TOTALS (line 9+line14)</b>						\$ 12,036,800	\$ 11,771,047			\$ 786,319	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 59,083 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.)



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 2005 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2005 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2005.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2005 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2006 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

**2005 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Alden Alma Nelson Manor COUNTY Winnebago

FACILITY IDPH LICENSE NUMBER 0044891

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-3743

**A. Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2005 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 2005.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>12-27-152-003</u>	<u>Nursing home facility</u>	\$ <u>6,914.00</u>	\$ <u>6,914.00</u>
2. <u>12-27-152-002</u>	<u>Nursing home facility</u>	\$ <u>97,310.00</u>	\$ <u>97,310.00</u>
3. <u>12-27-152-001</u>	<u>Nursing home facility</u>	\$ <u>96,786.00</u>	\$ <u>96,786.00</u>
4. <u>See Attached (Pgs 1-11)</u>	<u>Related Party - Alden Management</u>	\$ <u>131,720.00</u>	\$ <u>8,469.00</u>
5. <u>See Attached (Pgs 1-11)</u>	<u>Related Party - Forum</u>	\$ <u>14,554.00</u>	\$ <u>1,193.00</u>
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	<b>TOTALS</b>	\$ <u>347,284.00</u>	\$ <u>210,672.00</u>

**B. Real Estate Tax Cost Allocations**

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

If YES, attach an explanation & 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 2005 tax bills which were listed in Section A to this statement. Be sure to use the 2005 tax bill which is normally paid during 2006.

**PLEASE NOTE:** Payment information from the Internet or otherwise is not considered acceptable tax bill documentation. Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891 Report Period Beginning:

01/01/06 Ending:

12/31/06

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 60,952 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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).

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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	<u>Nursing Home</u>			\$ <u>700,000</u>	1
2					2
3	<b>TOTALS</b>			\$ <b>700,000</b>	3

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

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**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-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	268				\$ 7,000,000	\$ 222,222	31.5	\$ 222,222		\$ 1,425,925	4
5											5
6											6
7											7
8	Related party-Forum			1978	14,839		25			14,839	8
	Improvement Type**										
9		GT Mechanical - replace 75 ton compressor		2000	23,550	2,355	10	2,355		14,915	9
10		Building Improvements		2000	5,142	257	20	257		1,607	10
11		Alden Design - HVAC		2000	3,089	154	20	154		965	11
12		Alden Bennett Const.		2001	16,737	1,674	10	1,674		9,903	12
13		Pro com systems		2001	4,055	406	10	406		2,400	13
14		Alden Bennett Const.		2001	2,098	210	10	210		1,206	14
15		New Horz. Comm		2001	1,701	170	10	170		964	15
16		Alden Bennett Const.		2001	1,816	182	10	182		1,030	16
17		Alden Bennett Const.		2001	2,263	226	10	226		1,263	17
18		Alden Bennett Const.		2001	2,828	283	10	283		1,556	18
19		Seams -rebuild engine		2001	4,938	494	10	494		2,675	19
20		Alden Bennett Const.		2001	1,632	163	10	163		884	20
21		CSI Coker - belt/heating element		2001	5,256	526	10	526		2,716	21
22		Alden Bennett Const.		2001	3,198	320	10	320		1,652	22
23		GT Mechanical - heater		2001	2,406	241	10	241		1,224	23
24		Alden Design - elect. /plumbing		2001	22,472	1,124	20	1,124		6,742	24
25		Alden Design - misc		2001	22,412	1,121	20	1,121		6,724	25
26		Alden Design - misc		2001	94,243	4,712	20	4,712		27,880	26
27		ABC - laundry room repairs		2001	11,608	580	20	580		3,240	27
28											28
29											29
30											30
31											31
32											32
33											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 &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

01/01/06

Ending:

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**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-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	GT Mechanical, Inc. - Repair Air Conditioner	2002	\$ 11,519	\$ 1,152	10	\$ 1,152	\$	\$ 5,184	37
38	Pro Com Systems - Repair Nurse Call System	2002	1,862	186	10	186		869	38
39	GT Mechanical, Inc. - Repair Heater	2002	1,996	200	10	200		982	39
40	FE Moran - Repair - Fire Alarm System	2002	1,825	183	10	183		807	40
41	Nelson Carlson - Repair Water Main	2002	2,407	241	10	241		1,184	41
42	ABC - Carpet	2002	1,231	82	20	82		328	42
43	ABC - Chimney	2002	3,032	152	20	152		607	43
44	Medline - Window Blinds	2003	1,706	244	7	244		955	44
45	Tyco - installation of smoke detectors	2003	6,753	450	15	450		1,801	45
46	Code Alert - Update system	2003	5,007	334	15	334		1,169	46
47	ABC - 4 doors	2003	2,449	245	10	245		755	47
48	ABC - Light Fixtures	2003	2,283	457	5	457		1,827	48
49	GT Mech - Replace Pump	2003	1,532	153	10	153		562	49
50	Simplex - Repair Smoke Detector system	2003	4,238	424	10	424		1,554	50
51	ABC - Roof Repair	2003	3,953	264	15	264		967	51
52	CSI Coker - Repair Dishwasher	2003	3,291	470	7	470		1,606	52
53	ABC - Repair C wing main A/C power	2003	2,177	218	10	218		744	53
54	ABC - Repair Boiler	2003	23,646	1,576	15	1,576		4,860	54
55	ABC-Roof repairs	2004	3,102	310	10	310		801	55
56	ABC-Roof repairs	2004	3,486	349	10	349		988	56
57	ABC-Roof repairs	2004	4,565	457	10	457		1,218	57
58	Equipment Int'l LTD-repair laundry	2004	1,714	171	10	171		499	58
59	CSI Coker - Repair Dishwasher	2004	2,387	239	10	239		677	59
60	CSI Coker - Repair Dishwasher	2004	2,915	292	10	292		802	60
61	GT Mechanical-furnace repair	2004	1,765	177	10	177		471	61
62	GT Mechanical-a/c repair	2004	2,128	213	10	213		568	62
63	ABC-boiler repairs	2004	1,877	188	10	188		470	63
64	GT Mechanical-Expansion tank replacement	2004	5,925	593	10	593		1,284	64
65	GT Mechanical-heater repair	2004	5,536	554	10	554		1,154	65
66									66
67									67
68									68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 7,362,590	\$ 247,994		\$ 247,994	\$	\$ 1,566,003	70

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

Facility Name & ID Number Alden Alma Nelson Manor

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**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,362,590	\$ 247,994		\$ 247,994	\$	\$ 1,566,003	1
2	GT Mechanical-heater repairs	2005	5,310	531	10	531		973	2
3	GT Mech-water pump repair	2005	2,032	203	10	203		355	3
4	Long Elevator-elevator repairs	2005	2,138	214	10	214		321	4
5	Patten Ind-generator battery replacement	2005	2,735	547	5	547		775	5
6	GT Mech-compressor replacement	2005	1,957	196	10	196		261	6
7	ABC-boiler tube replacement	2005	4,240	424	10	424		495	7
8	GT Mech-heater motor replacement	2005	1,591	159	10	159		186	8
9	GT Mech-laundry room repairs	2005	741	74	10	74		86	9
10	Top Notch-kitchen boiler repairs	2005	3,853	385	10	385		417	10
11	ABC-fire alarm panel replacements	2005	11,532	1,152	10	1,152		1,248	11
12	ABC-door locks	2005	2,203	220	10	220		330	12
13	ABC-door locks	2005	2,203	220	10	220		312	13
14	ABC-door locks	2005	1,825	183	10	183		259	14
15	ABC-new automatic door	2006	5,644	376	10	376		376	15
16	ABC-new water heater	2006	13,771	612	15	612		612	16
17	ABC-roof & gutter repairs	2006	4,926	246	10	246		246	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)		\$ 7,429,291	\$ 253,736		\$ 253,736	\$	\$ 1,573,255	34

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

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

01/01/06

Ending:

12/31/06

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 7,429,291	\$ 253,736		\$ 253,736	\$	\$ 1,573,255	1
2	Related Party-Forum Prof Center Building:								2
3	Leasehold Improvement-Remodeling	1980	11,260		15			11,260	3
4	Leasehold Improvement-Remodeling	1980	17,639		20			17,639	4
5	Leasehold Improvement-Tenant Improvement	1987	912		13			912	5
6	Leasehold Improvement-AMS Remodel	1988	14,634		10			14,634	6
7	Leasehold Improvement-Roof	1994	3,269	204	16	204		2,453	7
8	Leasehold Improvement-Build.Improv.	1996	1,153	72	16	72		789	8
9	Leasehold Improvement-Asphalting	2000	89		3			89	9
10	Leasehold Improvement-DAI	2001	157	16	10	16		81	10
11	Leasehold Improvement-Bathrooms	2002	681	77	7	77		324	11
12	Leasehold Improvement-Suite Renovation	2003	1,672	167	10	167		669	12
13	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	2,071	360	7	360		835	13
14	Leasehold Improvement-Add-on Improvement, fixture base	1980	73		23			73	14
15	Leasehold Improvement-Add-on Improvement, lighting base	2001	126	6	5	6		126	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	Related Party-AMS:								25
26	Leasehold Improvement-Remodeling	1993	6,060		7			6,060	26
27	Leasehold Improvement-Remodeling	2002	4,961	709	7	709		2,746	27
28	Leasehold Improvement-Remodeling	2003	5,189	741	7	741		2,856	28
29									29
30									30
31									31
32	Forum Extended Care, LLC-building/building improv	1999	12,434	293	30	293		2,350	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,511,671	\$ 256,381		\$ 256,381	\$	\$ 1,637,151	34

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

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/06 Ending: 12/31/06

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-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	\$ 172,829	\$ 22,331	\$ 22,331	\$	Various	\$ 102,359	71
72	Current Year Purchases	28,242	1,895	1,895		Various	2,911	72
73	Fully Depreciated Assets	617,856	1,335	1,335		Various	617,856	73
74								74
75	TOTALS	\$ 818,927	\$ 25,561	\$ 25,561	\$		\$ 723,126	75

D. Vehicle Depreciation (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	Chev/Lumina /'00/Various	98-'04	\$ 4,817	\$ 113	\$ 113	\$	3	\$ 4,747	76
77										77
78										78
79										79
80	TOTALS			\$ 4,817	\$ 113	\$ 113	\$		\$ 4,747	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)	\$ 9,035,415	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 282,055	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 282,055	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,365,024	85

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

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

G. Construction-in-Progress

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

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

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

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: Related Party - 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:				\$ <u>Related Party - Cost is Backed Out</u>			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:

Beginning 8/1/2000

Ending 7/31/2010

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

Fiscal Year Ending                      Annual Rent

12.	<u>/2007</u>	\$ <u>1,046,826</u>
13.	<u>/2008</u>	\$ <u>1,046,826</u>
14.	<u>/2009</u>	\$ <u>1,046,826</u>

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized  
by the length of the lease \_\_\_\_\_.

9. Option to Buy:  YES  NO Terms: \_\_\_\_\_ \*

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

15. Is Movable equipment rental included in building rental?

YES  NO

16. Rental Amount for movable equipment: \$ 19,258 Description: Copy Machine Lease

(Attach a schedule detailing the breakdown of movable equipment)

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Non-patient transport</u>		\$ <u>Varied</u>	\$ <u>4,827</u>	17
18	<u>Related Party - AMS</u>		<u>#####</u>	<u>47,900</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$ <u>#####</u>	\$ <u>52,727</u>	21

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

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

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/06 Ending: 12/31/06

**XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)**

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Skilled Nursing On-Site</u></p>	<p>2. <u>CLASSROOM PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. <u>CLINICAL PORTION:</u></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
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**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		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)	
<b>TOTAL TRAINED</b>	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

## XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 321,530	\$		\$ 321,530	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			73,721			73,721	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			625,891			625,891	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 prescripts				508,614		508,614	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	See Pg 16A				96,977	177,884		274,861	13
14	TOTAL			\$		\$ 1,118,119	\$ 686,498		\$ 1,804,617	14

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

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

XIV. Special Services (Direct Cost)

Service Description	Col. 1: Ref. No.	To Pg 16: Col. No.	Col. No.
1. OT	39-3	To Col 5	\$321,530.23
2. ST	39-3	To Col 5	73,721.23
3.			
4. PT	39-3	To Col 5	625,891.31
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			362,247.08
Manual Input from Related Party- Forum Drugs			146,367.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	508,614.08
10.			
11.			
12. Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00
12. Exceptional Care-Supplies:	See pg 16A	To Col. 6	0.00
Total Exceptional Care (Line 12, Col 8)			0.00
13. Other:	See Pg 16A		
13. Col 5: Manual Input: Related Party - CPT		To Col 5	96,977.00
Other			615,055.61
Manual Input: Related Party - Prism			(225,974.00)
Manual Input: Related Party FECII - I.V.			(237,959.00)
Manual Input: Related Party FECII - Wound Vac			(2,884.00)
Oxygen, from reclass worksheet			29,645.00
13. Col 6: Supplies Total		To Col 6	177,883.61
13. Total Line 13, Column 8			274,860.61
14. Total			1,804,617.46

Facility Name & ID Number Alden Alma Nelson Manor# 0044891Report Period Beginning: 01/01/06

Ending:

12/31/06

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/06

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>(15,687)</u> )	2,944,983	2,944,983	3
4	Supply Inventory (priced at )	848	848	4
5	Short-Term Investments			5
6	Prepaid Insurance	6,352	57,426	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due From 3rd Parties</u>	126,024	126,024	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,078,207	\$ 3,129,281	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		700,000	13
14	Buildings, at Historical Cost		7,000,000	14
15	Leasehold Improvements, at Historical Cost	438,669	438,669	15
16	Equipment, at Historical Cost	201,174	750,175	16
17	Accumulated Depreciation (book methods)	(247,105)	(2,210,502)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		1,900,451	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(80,166)	20
21	Restricted Funds		881,456	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 392,738	\$ 9,380,083	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 3,470,945	\$ 12,509,364	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 900,225	\$ 894,503	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	512,345	512,345	28
29	Short-Term Notes Payable		129,269	29
30	Accrued Salaries Payable	629,369	629,369	30
31	Accrued Taxes Payable (excluding real estate taxes)	34,431	34,431	31
32	Accrued Real Estate Taxes(Sch.IX-B)		207,000	32
33	Accrued Interest Payable		54,932	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accrued Expenses</u>	42,859	55,908	36
37	<u>Due to Related Parties</u>	3,235,744	1,926,462	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 5,354,973	\$ 4,444,219	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,641,779	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Due to Affiliates</u>	1,026,846	1,026,846	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 1,026,846	\$ 12,668,625	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,381,819	\$ 17,112,844	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (2,910,874)	\$ (4,603,480)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 3,470,945	\$ 12,509,364	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,593,534)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,593,534)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(1,317,340)	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	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (1,317,340)</b>	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	23
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ (2,910,874)</b>	24 *

\* This must agree with page 17, line 47.

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning: 01/01/06

Ending: 12/31/06

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,203,171	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 11,203,171	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	105,031	6
7	Oxygen	16,599	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 121,630	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	575	13
14	Non-Patient Meals	54	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	79,236	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	3,523	19
20	Radiology and X-Ray		20
21	Other Medical Services	56,658	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 140,046	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	287	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 287	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See Page 19A	28,072	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 28,072	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 11,493,206	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,807,822	31
32	Health Care	4,606,515	32
33	General Administration	2,916,773	33
<b>B. Capital Expense</b>			
34	Ownership	1,334,261	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,998,445	35
36	Provider Participation Fee	146,730	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 12,810,546	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(1,317,340)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (1,317,340)	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not Yet Done If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Alden - Alma Nelson      Pg 19  
 PA Pg 19 P & L  
 For the Thirteen Months Ending December 31, 2001

Column 1  
Amount

Page 19A

*Must be submitted if there is a balance on Line 28. You need only report the info that has a balance.*

-----		
Meals (private only, not offset on Schdl V)	12	
Miscellaneous Income gl 4977 (describe) (is offset againsts Schdl V.)	<b>2,246</b>	
Wage Service Fee- Backed out with line reference 22 on page 5A		278
Record Copies- Backed out with line reference 22 on page 5A		326
Jury Duty- Backed out with line reference 22 on page 5A		59
Food Rebates- Backed out with line reference 2 on page 5A		1,583
		<u><b>2,246</b></u>
Adjustment to prior year expense (related to prior yr, not offset on Schdl V)	23,769	
Gain on Sale of Assets (related to prior yr, not offset on Schdl V)	2,045	
		-----
Total of line 28	28,072	=====

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 03/07/07  
 02:30 PM

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

01/01/06

Ending:

12/31/06

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,680	1,680	\$ 71,023	\$ 42.28	1
2	Assistant Director of Nursing	1,768	1,768	52,210	29.53	2
3	Registered Nurses	19,139	20,095	592,645	29.49	3
4	Licensed Practical Nurses	55,067	58,411	1,315,513	22.52	4
5	CNAs & Orderlies	115,621	124,537	1,466,490	11.78	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,914	6,422	91,456	14.24	8
9	Activity Director	2,072	2,080	29,982	14.41	9
10	Activity Assistants	7,739	8,231	73,184	8.89	10
11	Social Service Workers	4,312	4,328	67,899	15.69	11
12	Dietician					12
13	Food Service Supervisor	2,000	2,024	33,366	16.49	13
14	Head Cook	4,112	4,120	49,596	12.04	14
15	Cook Helpers/Assistants	25,071	26,996	253,338	9.38	15
16	Dishwashers					16
17	Maintenance Workers	4,185	4,201	97,468	23.20	17
18	Housekeepers	30,625	32,801	307,598	9.38	18
19	Laundry	8,388	9,332	90,500	9.70	19
20	Administrator	2,080	2,080	111,102	53.41	20
21	Assistant Administrator	2,080	2,080	61,101	29.38	21
22	Other Administrative	9,950	10,054	255,910	25.45	22
23	Office Manager	1,656	1,664	19,714	11.85	23
24	Clerical	7,765	8,191	85,276	10.41	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	5,415	5,551	151,708	27.33	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	240	240	2,342	9.76	31
32	Other Health Care(specify)	11,258	11,992	167,731	13.99	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	328,137	348,878	\$ 5,447,152 *	\$ 15.61	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	\$ 9,600	1-3	35
36	Medical Director	Monthly	24,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	6,432	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	49	2,918	11-3	44
45	Social Service Consultant	4	234	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	53	\$ 43,184		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	\$ Not Applicable		50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	\$		53



Facility Name & ID Number Alden Alma Nelson Manor

Report Period Beginning: 01/01/06 Ending:

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

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	Amount of Expense Amortized Per Year								
					5 FY2003	6 FY2004	7 FY2005	8 FY2006	9 FY2007	10 FY2008	11 FY2009	12 FY2010	13 FY2011
1	GT Mechanical - A/C	6/01	\$ 2,021	5	\$ 404	\$ 404	\$ 404	\$ 168	\$ 0	\$ 0	\$	\$	\$
2	GT Mechanical - Chiller	7/01	1,988	5	397	397	397	166	0	0			
3	CSI Corker - dishwasher	12/01	3,404	5	681	681	681	284	0	0			
4	no 2002 additions												
5	no 2003 additions												
6	Painting>\$1500 YTD 2004	03/04	1,753	10		146	175	175	175	175	175	175	
7													
8	Patton-generator repairs	08/05	1,615	5			135	323	323	323	323	188	
9	Patton-generator repairs	08/05	1,656	5			138	331	331	331	331	194	
10	Patton-generator repairs	08/05	1,728	5			144	346	346	346	346	200	
11													
12													
13	Sold Assets in 2006	03/05	3,000				500	250					
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 17,165		\$ 1,482	\$ 1,628	\$ 2,574	\$ 2,043	\$ 1,175	\$ 1,175	\$ 1,175	\$ 757	\$

Facility Name &amp; ID Number Alden Alma Nelson Manor

**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. Il. Health Care Assn. \$10,296
- (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. \$ 29,464 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. \$ 146,730  
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. \$ 32,871 Has any meal income been offset against related costs? Yes Indicate the amount. \$ 1,583
- (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? \_\_\_\_\_  
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. \$ N/A**
- (17) Has an audit been performed by an independent certified public accounting firm? No  
Firm Name: \_\_\_\_\_ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Not Required
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes  
Attach invoices and a summary of services for all architect and appraisal fees.