

		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:** 0040733

**Facility Name:** Alden Estates of Evanston

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

**County:** Cook

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

**HFS ID Number:** 36-4003478

**Date of Initial License for Current Owners:** 03/15/96

**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 01/01/2006 to 12/31/2006 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>Steven M. Kroll</u>	
	(Title) <u>Chief Financial Officer</u>	
<b>Paid Preparer</b>	(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 Evanston

# 0040733 Report Period Beginning: 01/01/2006 Ending: 12/31/2006

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>42</u>	Skilled (SNF)	<u>42</u>	<u>15,330</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	<u>57</u>	Sheltered Care (SC)	<u>57</u>	<u>20,805</u>	5
6		ICF/DD 16 or Less			6
7	<u>99</u>	TOTALS	<u>99</u>	<u>36,135</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>0</u>	<u>171</u>	<u>9,380</u>	<u>9,551</u>	8
9	SNF/PED					9
10	ICF	<u>1,622</u>	<u>1,052</u>	<u>793</u>	<u>3,467</u>	10
11	ICF/DD					11
12	SC		<u>9,805</u>		<u>9,805</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>1,622</u>	<u>11,028</u>	<u>10,173</u>	<u>22,823</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 63.16%

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

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

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

F. Does the facility maintain a daily midnight census? Yes

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

YES  NO

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

YES  NO

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

Date started 03 / 15 / 96

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

YES  Date 03 / 15 / 96 NO

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

YES  NO  If YES, enter number of beds certified 42 and days of care provided 9,084

Medicare Intermediary AdminaStar Federal, Inc.

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

Is your fiscal year identical to your tax year? YES  NO

Tax Year: 12/31/2006 Fiscal Year: 12/31/2006

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

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 01/01/2006 Ending: 12/31/2006

**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	432,488	17,091		449,579	1,246	450,825		450,825		1
2	Food Purchase		165,215		165,215	(24,154)	141,061	90	141,151		2
3	Housekeeping	35,283	24,279		59,562	337	59,899		59,899		3
4	Laundry	54,233	13,878		68,111	285	68,396		68,396		4
5	Heat and Other Utilities			176,311	176,311		176,311	(19,967)	156,344		5
6	Maintenance	57,287		98,834	156,121	241	156,362	21,237	177,599		6
7	Other (specify):* <b>Related Party Salary</b>							17,220	17,220		7
8	<b>TOTAL General Services</b>	579,291	220,463	275,145	1,074,899	(22,045)	1,052,854	18,580	1,071,434		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			67,300	67,300		67,300		67,300		9
10	Nursing and Medical Records	1,254,675	97,959	68,244	1,420,878	3,817	1,424,695	(2,304)	1,422,391		10
10a	Therapy	37,795			37,795		37,795		37,795		10a
11	Activities	48,067	1,709	5,119	54,895		54,895		54,895		11
12	Social Services	39,321			39,321		39,321		39,321		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <b>Related Party Salary</b>							15,060	15,060		15
16	<b>TOTAL Health Care and Programs</b>	1,379,858	99,668	140,663	1,620,189	3,817	1,624,006	12,756	1,636,762		16
	<b>C. General Administration</b>										
17	Administrative	75,650			75,650		75,650		75,650		17
18	Directors Fees										18
19	Professional Services			476,034	476,034	(3,140)	472,894	(431,084)	41,810		19
20	Dues, Fees, Subscriptions & Promotions			53,641	53,641		53,641	(42,962)	10,679		20
21	Clerical & General Office Expenses	137,686	18,217	124,407	280,310	80	280,390	(7,206)	273,184		21
22	Employee Benefits & Payroll Taxes			300,426	300,426	21,288	321,714		321,714		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,357	6,357		6,357	778	7,135		24
25	Other Admin. Staff Transportation							4,225	4,225		25
26	Insurance-Prop.Liab.Malpractice			104,216	104,216		104,216	7,140	111,356		26
27	Other (specify):* <b>Bad Debt/Rel Party Salary</b>			44,574	44,574		44,574	146,673	191,247		27
28	<b>TOTAL General Administration</b>	213,336	18,217	1,109,655	1,341,208	18,228	1,359,436	(322,436)	1,037,000		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,172,485	338,348	1,525,463	4,036,296		4,036,296	(291,100)	3,745,196		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 Estates of Evanston #0040733 Report Period Beginning: 01/01/2006 Ending: 12/31/2006

## 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			39,517	39,517	39,517	177,899	217,416			30
31	Amortization of Pre-Op. & Org.						6,229	6,229			31
32	Interest			62,403	62,403	62,403	391,637	454,040			32
33	Real Estate Taxes						198,676	198,676			33
34	Rent-Facility & Grounds			820,263	820,263	820,263	(820,263)				34
35	Rent-Equipment & Vehicles			18,732	18,732	18,732	15,202	33,934			35
36	Other (specify):* <b>MIP &amp; Amortiz.</b>						41,255	41,255			36
37	<b>TOTAL Ownership</b>			940,915	940,915	940,915	10,635	951,550			37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		463,399	626,401	1,089,800	1,089,800	(218,639)	871,161			39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			22,995	22,995	22,995		22,995			42
43	Other (specify):*										43
44	<b>TOTAL Special Cost Centers</b>		463,399	649,396	1,112,795	1,112,795	(218,639)	894,156			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,172,485	801,747	3,115,774	6,090,006	6,090,006	(499,104)	5,590,902			45

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

Facility Name & ID Number Alden Estates of Evanston0040733

Report Period Beginnin 01/01/2006 Ending:

12/31/2006**Reclassifications - Pg 3 and 4:**

From Line	To Line	Amount	Description
22		(2,866)	Uniforms reclass
	1	1,246	Uniforms reclass
	3	337	Uniforms reclass
	4	285	Uniforms reclass
	6	241	Uniforms reclass
	10	677	Uniforms reclass
	21	80	Uniforms reclass
2		(24,154)	Employee meal reclass
	22	24,154	Employee meal reclass
19		(3,140)	Clinical Consulting - Pathway
	10	3,140	Clinical Consulting - Pathway
		<u>0</u>	Total - S/B zero

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006

Ending: 12/31/2006

**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				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	(21,491)	30		9
10	Interest and Other Investment Income	(101)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,888)	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	(1,653)	21		17
18	Fines and Penalties	(2,140)	32		18
19	Entertainment				19
20	Contributions	(5,495)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(18,428)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(44,574)	27		24
25	Fund Raising, Advertising and Promotional	(36,759)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (132,529)		\$	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)	(264,923)	Various	34
35	Other- Attach Schedule See Pg 5A	(101,652)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (366,575)		36
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (499,104)		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 Estates of Evanston

ID# 0040733

Report Period Beginning: 01/01/2006

Ending: 12/31/2006

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Valet Costs	\$ (53,985)	21	1
2	Late Fees on Utilities	(5,213)	5	2
3	Late Fees on Telephone	(28)	21	3
4				4
5	Intercompany Interest	(59,896)	32	5
6	Miscellaneous Income - Medical record copies	(317)	21	6
7	Miscellaneous Income - Jury Duty	(34)	21	7
8	Miscellaneous Income - Polling site	(100)	21	8
9	Vendor Settlements - ComEd	15,962	21	9
10	Vendor Settlements - ComEd	(15,962)	5	10
11	Back out 30.65% of PAC fees from IHCA bills	(1,214)	20	11
12				12
13	Depreciaiton adjustment for assets below \$2,500	(920)	30	13
14	Expense assets below \$2,500	18,145	6	14
15	Adjustment for sale of assets	3,016	30	15
16	Add back credit posted for prior year legal cost	44	19	16
17	Public Relations expense - Chamber of Commerce	(1,150)	20	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				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>	(101,652)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2006

Ending:

12/31/2006

## 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	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,888)	0	0	1,978	0	0	0	0	0	0	0	90	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	(21,175)	0	1,208	0	0	0	0	0	0	0	0	(19,967)	5
6	Maintenance	18,145	0	3,344	0	0	0	(252)	0	0	0	0	21,237	6
7	Other (specify):*	0	0	17,220	0	0	0	0	0	0	0	0	17,220	7
8	<b>TOTAL General Services</b>	<b>(4,918)</b>	<b>0</b>	<b>21,772</b>	<b>1,978</b>	<b>0</b>	<b>0</b>	<b>(252)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,580</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	(2,702)	0	0	0	0	0	0	(2,304)	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	15,060	0	0	0	0	0	0	0	0	15,060	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>15,060</b>	<b>398</b>	<b>(2,702)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,756</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	(18,384)	4,500	(417,200)	0	0	0	0	0	0	0	0	(431,084)	19
20	Fees, Subscriptions & Promotions	(44,618)	750	906	0	0	0	0	0	0	0	0	(42,962)	20
21	Clerical & General Office Expenses	(40,155)	100	13,389	6,149	13,311	0	0	0	0	0	0	(7,206)	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	778	0	0	0	0	0	0	0	0	778	24
25	Other Admin. Staff Transportation	0	0	4,225	0	0	0	0	0	0	0	0	4,225	25
26	Insurance-Prop.Liab.Malpractice	0	7,041	99	0	0	0	0	0	0	0	0	7,140	26
27	Other (specify):*	(44,574)	0	168,891	7,943	14,413	0	0	0	0	0	0	146,673	27
28	<b>TOTAL General Administration</b>	<b>(147,731)</b>	<b>12,391</b>	<b>(228,912)</b>	<b>14,092</b>	<b>27,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(322,436)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(152,649)</b>	<b>12,391</b>	<b>(192,080)</b>	<b>16,468</b>	<b>25,022</b>	<b>0</b>	<b>(252)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(291,100)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2006 Ending:

12/31/2006

## 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	(19,395)	190,158	5,278	0	1,858	0	0	0	0	0	0	177,899	30
31	Amortization of Pre-Op. & Org.	0	5,067	1,162	0	0	0	0	0	0	0	0	6,229	31
32	Interest	(62,137)	411,546	38,896	0	1,787	1,545	0	0	0	0	0	391,637	32
33	Real Estate Taxes	0	195,321	2,688	0	667	0	0	0	0	0	0	198,676	33
34	Rent-Facility & Grounds	0	(820,263)	0	0	0	0	0	0	0	0	0	(820,263)	34
35	Rent-Equipment & Vehicles	0	0	15,202	0	0	0	0	0	0	0	0	15,202	35
36	Other (specify):*	0	41,255	0	0	0	0	0	0	0	0	0	41,255	36
37	<b>TOTAL Ownership</b>	<b>(81,532)</b>	<b>23,084</b>	<b>63,226</b>	<b>0</b>	<b>4,312</b>	<b>1,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,635</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	(93,658)	(54,983)	(69,998)	0	0	0	0	0	(218,639)	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>(93,658)</b>	<b>(54,983)</b>	<b>(69,998)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(218,639)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(234,181)</b>	<b>35,475</b>	<b>(128,854)</b>	<b>(77,190)</b>	<b>(25,649)</b>	<b>(68,453)</b>	<b>(252)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(499,104)</b>	<b>45</b>

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006 Ending: 12/31/2006

**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
The Alden Group, Ltd.	100	See Pg 6K		See Pg 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	\$ 820,263	Alden Estates of Evanston II, Inc.		\$	\$ (820,263)	1
2	V	32 Investment Income - RR	1,812	Alden Estates of Evanston II, Inc.			(1,812)	2
3	V	19 Accounting Fees		Alden Estates of Evanston II, Inc.		4,500	4,500	3
4	V	21 Licenses & Inspections		Alden Estates of Evanston II, Inc.		100	100	4
5	V	20 Dues & Subscriptions		Alden Estates of Evanston II, Inc.		750	750	5
6	V	33 RE Tax Expense		Alden Estates of Evanston II, Inc.		195,321	195,321	6
7	V	26 Property & Liability Insurance		Alden Estates of Evanston II, Inc.		7,041	7,041	7
8	V	36 Mortgage Insurance Premium		Alden Estates of Evanston II, Inc.		41,255	41,255	8
9	V	32 Interest on Mortgage Note		Alden Estates of Evanston II, Inc.		413,358	413,358	9
10	V	30 Depreciaiton		Alden Estates of Evanston II, Inc.		190,158	190,158	10
11	V	31 Amortization		Alden Estates of Evanston II, Inc.		5,067	5,067	11
12	V							12
13	V							13
14	Total		\$ 822,075			\$ 857,550	\$ * 35,475	14

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

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006 Ending: 12/31/2006

## 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	\$ 427,508	Alden Management Services, Inc.		\$ 10,308	\$ (417,200)	15
16	V	21 Clerical and G & A				13,389	13,389	16
17	V	5 Utilities				1,208	1,208	17
18	V	6 Repairs and Maintenance				3,344	3,344	18
19	V	24 Travel & Seminars				778	778	19
20	V	25 Other Admin Travel				4,225	4,225	20
21	V	26 Insurance				99	99	21
22	V	20 Dues/Subscriptions/Fees				906	906	22
23	V	30 Depreciation				5,278	5,278	23
24	V	31 Amortization				1,162	1,162	24
25	V	33 Real Estate Taxes				2,688	2,688	25
26	V	35 Rent - Equipment & Vehicles				15,202	15,202	26
27	V	32 Interest				38,896	38,896	27
28	V	7 Salaries - General serv				17,220	17,220	28
29	V	15 Salaries - Health Care				15,060	15,060	29
30	V	27 Salaries - General Admin				168,891	168,891	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		\$ 427,508			\$ 298,654	\$ * (128,854)	39

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

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006 Ending: 12/31/2006

## VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	Tube Feeding	\$	Prism Health Care Services, Inc.		\$ 1,978	\$ 1,978	15
16	V	10	Equipment Rentals	3,060			3,458	398	16
17	V	39	Supplies	116,918			23,260	(93,658)	17
18	V	27	General & Admin Salary				7,943	7,943	18
19	V	21	General & Admin				6,149	6,149	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			\$ 119,978			\$ 42,788	\$ * (77,190)	39

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

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006 Ending: 12/31/2006

## 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	\$ 196,518	Forum Extended Care Services II, Inc.	\$ 275,922	\$ 79,404	15	
16	V	39	I.V.	149,886		15,516	(134,370)	16	
17	V	39	Wound Care	77		60	(17)	17	
18	V	10	House Stock	2,823		2,545	(278)	18	
19	V	10	Pharm Consultant	20,486		18,062	(2,424)	19	
20	V	27	Employee Vaccines	1,909		1,492	(417)	20	
21	V	27				14,830	14,830	21	
22	V	21				13,311	13,311	22	
23	V	32				1,787	1,787	23	
24	V	33				667	667	24	
25	V	30				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		\$ 371,699			\$ 346,050	\$ *	(25,649)	39

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

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006 Ending: 12/31/2006

## 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	\$ 602,087	Community Physical Therapy & Associates, Ltd.		\$ 532,089	\$ (69,998)	15
16	V	32	Interest		Community Physical Therapy & Associates, Ltd.		1,545	1,545	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			\$ 602,087			\$ 533,634	\$ * (68,453)	39

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

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006 Ending: 12/31/2006

## VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 Repairs & Maintenance	\$ 16,538	Alden Bennett Construction Company, Inc.		\$ 16,286	\$ (252)	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		\$ 16,538			\$ 16,286	\$ *	(252)	39

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

## STATE OF ILLINOIS

Facility Name & ID Number      Alden Estates of Evansto      # 0040733      Report Period Beginning:      1/1/2006      Report Period Ending:      12/31/2006

<b>RELATED NURSING HOMES</b>	
<b>Name</b>	<b>City</b>
<b>Note: ANC = Alden Nursing Center</b>	
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 Waterford	Aurora
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 Alma Nelson	Rockford
ANC Park Stratmoor	Rockford
ANC Meadow Park	Rockford
ANC Poplar Creek	Hoffman Estates
ANC Estates of Barrington	Barrington
Alden Springs	Bloomingtondale

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

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 01/01/2006 Ending: 12/31/2006

## 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	100.00	136,653	0.816	2.04	salary	\$ 2,847	27-7	1
2	Lauren Magnusson b.	Nurse Coordinator	nursing admin.		80,097	0.816	2.04	salary	1,668	15-7	2
3	Terry Magnusson c.	Maint. Supervisor	construct/maint		51,963	0.816	2.04	salary	1,082	7-7	3
4											4
5											5
6											6
7	a. Floyd Schlossberg is the President and sole stockholder of Alden Group, Ltd.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg.										9
10											10
11											11
12											12
13								TOTAL	\$ 5,597		13

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

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

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2006

Ending: 2/31/2006

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 &amp; ID Number

Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2006

Ending:

12/31/2006

## 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	Operations	\$43,000.00	06/2005	\$ 8,000,800	\$ 7,889,765	7/2040	5.5000	\$ 413,358	1
2												2
3												3
4												4
5	Therapeutic Systems		x	Working Capital							367	5
	<b>Working Capital</b>											
6	Related Party - CPT	x		Working Capital							1,545	6
7	Related Party - FECII	x		Working Capital							1,787	7
8	Related Party - AMS	x		Working Capital							38,896	8
9	<b>TOTAL Facility Related</b>				\$43,000.00		\$ 8,000,800	\$ 7,889,765			\$ 455,953	9
	<b>B. Non-Facility Related*</b>											
10	Interest Income on RR	x									(1,812)	10
11	Interest & Other Invest Inc	x									(101)	11
12												12
13												13
14	<b>TOTAL Non-Facility Related</b>						\$	\$			(1,913)	14
15	<b>TOTALS (line 9+line14)</b>						\$ 8,000,800	\$ 7,889,765			\$ 454,040	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 41,255 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

<p><b>Important</b>, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>			
1. Real Estate Tax accrual used on 2005 report.		\$ 197,500	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.)		\$ 193,521	2
3. Under or (over) accrual (line 2 minus line 1).		\$ (3,979)	3
4. Real Estate Tax accrual used for 2006 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 199,300	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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$	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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 195,321	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2001	193,457	8
	2002	196,564	9
	2003	202,663	10
	2004	191,787	11
	2005	193,521	12
<u>Accrual based on 3% increase over prior year bill</u>			
<b>FOR BHF USE ONLY</b>			
	13	FROM R. E. TAX STATEMENT FOR 2005 \$	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.**

**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 Estates of Evanston COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040733

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>10-10-200-077-0000</u>	<u>Nursing Home Facility</u>	\$ <u>193,521.00</u>	\$ <u>193,521.00</u>
2. <u>See attached</u>	<u>Related Party - Alden Management</u>	\$ <u>131,720.00</u>	\$ <u>2,688.00</u>
3. <u>See attached</u>	<u>Related Party - Forum</u>	\$ <u>14,554.00</u>	\$ <u>667.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>339,795.00</u>	\$ <u>196,876.00</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 Estates of Evanston

# 0040733 Report Period Beginning:

01/01/2006 Ending:

12/31/2006

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 53,567 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.

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

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

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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: 35  
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>SNF/Assisted living</u>	<u>53,277</u>	<u>1995</u>	<u>\$ 350,000</u>	1
2					2
3	<b>TOTALS</b>	<u>53,277</u>		<u>\$ 350,000</u>	3

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

01/01/2006 Ending: 12/31/2006

**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					\$	\$		\$	\$	\$	4
5	99		1995	1994	5,377,512	159,376	39	137,885	(21,491)	1,625,205	5
6	Building		1999		54,450	1,601	34	1,601		11,208	6
7											7
8	related party Forum			1978	14,839		25			14,839	8
		Improvement Type**									
9		Repair: boiler, valve, elect. Fixtures, heater, TV antenna		1995	17,311	1,330	10-20	1,330		15,042	9
10		Install lawn sprinkler system		1996	19,670	1,311	15	1,311		13,587	10
11		Demolition, excavating, electricalwork, masonry		1996	39,481	2,715	25	2,715		25,537	11
12		Sign		1996	745	62	12	62		631	12
13		Sink		1996	1,366	68	20	68		722	13
14		Motor repair		1996	3,300	165	20	165		1,815	14
15		Elevator remodeling		1996	3,018	151	20	151		1,547	15
16		Install new electrical outlets		1997	2,542		5			2,542	16
17		Telephone system upgrade		1997	2,698	270	10	270		2,451	17
18		Repair panel		1998	3,631		5			3,631	18
19		Repair rainshields, relief valve		1998	7,117	712	10	712		6,109	19
20		Replace fan motor		1998	5,797		5			5,797	20
21		Electrical panel		1998	1,926	193	10	193		1,606	21
22		Replace freezer compressor		1998	3,457	346	10	346		2,881	22
23		Replace fire alarm sys		1998	56,459	3,764	15	3,764		31,052	23
24		Elm heating-cooler-hvac		1999	2,500	250	10	250		1,875	24
25		Aqua plumbing-water heater		1999	10,445	696	15	696		4,990	25
26		CSI-repair air maint. Handler unit		1999	1,855	185	10	185		1,452	26
27		New horizons-hook up phones		1999	1,827	183	10	183		1,386	27
28		Alden Bennett Const.		2000	7,160	716	10	716		5,012	28
29		The floor source-lobby & elevator carpeting		2000	3,652		5			3,652	29
30		Alden Bennett Const.-wallcovering		2000	1,350		5			1,350	30
31		DBS Contracting-repair lawn sprinkler		2000	2,281	228	10	228		1,482	31
32		CSI-install disposal		2000	2,341		5			2,341	32
33		Forx valley fire & safety-repair sprinkler system		2000	1,765	118	15	118		756	33
34		CSI-replace compressor		2000	1,770	177	10	177		1,136	34
35		Alden Bennett-seea/stripe parking lot, replace sidewalk		2000	5,582	625	5-15	625		3,970	35
36		Service on Elliot Will -CSI Coker		2001	5,205	521	10	521		2,604	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

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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	Capps plumbing repair for meter bypass line	2001	\$ 1,840	\$ 368	5	\$ 368	\$	\$ 1,840	37
38	The floor source - lobby & elevator carpet	2001	944	189	5	189		944	38
39									39
40	ABC (amtech lighting)	2002	2,202	110	20	110		459	40
41	New Horizon (replace main frame)	2002	1,745	349	5	349		1,599	41
42	ABC - parquet floor	2003	5,398	540	10	540		2,115	42
43	ABC - interior work - various - walls/bathroom	2003	8,703	870	10	870		3,336	43
44	ABC - replaced HID Ballasts (3) HID Lamp (1)	2003	2,870	287	10	287		1,100	44
45	Csi-Coker - door gasket/safety switch	2003	2,480	496	5	496		1,777	45
46	ABC - sewage ejector pump - install	2003	6,104	610	10	610		2,034	46
47	ABC	2003	6,955	695	10	695		2,143	47
48	US Foods - steamer	2003	1,059	212	5	212		653	48
49	ABC-fence work	2004	1,875	234	8	234		702	49
50	ABC-interior work various walls/bathroom	2004	2,540	254	10	254		677	50
51	ABC-replaced HID ballasts	2004	1,406	70	20	70		169	51
52	New Horizons - move phone extensions between floors	2005	1,358	272	5	272		544	52
53	ABC - Shaw Malabar carpet for 1st floor	2005	6,493	649	10	649		1,298	53
54	ABC - Excelon VC Tile in PT room	2005	1,992	199	10	199		299	54
55	ABC - Excelon VC Tile in PT room	2006	3,300	193	10	193		193	55
56	GT Mechanical-replaced transformer & refrigerant for AC unit	2006	4,366	255	10	255		255	56
57	ABC - new smoke detectors, upgrade fire alarm software	2006	11,602	580	10	580		580	57
58	Top Notch Service-replaced 5 wells	2006	5,985	150	10	150		150	58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,744,269	\$ 183,345		\$ 161,854	\$ (21,491)	\$ 1,821,075	70

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

Facility Name &amp; ID Number Alden Estates of Evanston

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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	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 12A, Carried Forward</b>		\$ 5,744,269	\$ 183,345		\$ 161,854	\$ (21,491)	\$ 1,821,075	1
2									2
3	<b>Related Party - Forum Prof Center Building:</b>								3
4	Leasehold Improvements - Remodeling	1980	11,260		15			11,260	4
5	Leasehold Improvements - Remodeling	1980	17,639		20			17,639	5
6	Leasehold Improvements - Tenant Improvement	1987	912		13			912	6
7	Leasehold Improvements - AMS Remodeling	1988	14,634		10			14,634	7
8	Leasehold Improvements - Roof	1994	3,269	204	16	204		2,453	8
9	Leasehold Improvements - Building Improvements	1966	1,153	72	16	72		789	9
10	Leasehold Improvements - Asphaltting	2000	89		3			89	10
11	Leasehold Improvements - DAI	2001	157	16	10	16		81	11
12	Leasehold Improvements - Bathrooms	2002	681	77	7	77		324	12
13	Leasehold Improvements - Suite Renovation	2003	1,672	167	10	167		669	13
14	Leasehold Improvements - Plumbing, Constr, Concrete, Doors, etc	2004	2,071	360	7	360		835	14
15	Leasehold Improvements - Add-on Improvement, fixture base	1980	73		23			73	15
16	Leasehold Improvements - Add-on Improvement, lighting base	2001	126	6	5	6		126	16
17									17
18									18
19	<b>Related Party - AMS:</b>								19
20	Leasehold Improvements - Remodeling	1993	6,060		7			6,060	20
21	Leasehold Improvements - Remodeling	2002	4,961	709	7	709		2,746	21
22	Leasehold Improvements - Remodeling	2003	5,189	741	7	741		2,856	22
23									23
24									24
25	Forum Extended Care, LLC - building/building improv	1999	12,434	293	30	293		2,350	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 5,826,649	\$ 185,990		\$ 164,499	\$ (21,491)	\$ 1,884,971	34

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

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Report Period Beginning:

01/01/2006 Ending: 12/31/2006

**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 12C, Carried Forward	\$ 5,826,649	\$ 185,990		\$ 164,499	\$ (21,491)	\$ 1,884,971		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									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 5,826,649	\$ 185,990		\$ 164,499	\$ (21,491)	\$ 1,884,971		34

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

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	\$ 574,634	\$ 49,089	\$ 49,089	\$	Various	\$ 273,678	71
72	Current Year Purchases	50,148	2,030	2,030		Various	2,030	72
73	Fully Depreciated Assets	131,411	1,685	1,685		Various	131,411	73
74								74
75	TOTALS	\$ 756,193	\$ 52,804	\$ 52,804	\$		\$ 407,119	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	AMS - Bus/Travel Van	Chev/Lumina/'00/Various	98-04	\$ 4,817	\$ 113	\$ 113	\$	3	\$ 4,787	76
77										77
78										78
79										79
80	TOTALS			\$ 4,817	\$ 113	\$ 113	\$		\$ 4,787	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)	\$	6,937,659	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$	238,907	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$	217,416	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	(21,491)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$	2,296,877	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.

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006

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**XII. RENTAL COSTS**

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

1. Name of Party Holding Lease: related party, cost is backed out

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.  YES  NO

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

10. Effective dates of current rental agreement:

Beginning 4/1/2000

Ending 4/30/2020

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

	Fiscal Year Ending	Annual Rent
--	--------------------	-------------

12.	<u>12/31/2007</u>	\$ <u>820,263</u>
13.	<u>12/31/2008</u>	\$ <u>820,263</u>
14.	<u>12/31/2009</u>	\$ <u>820,263</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: \$ 10,636 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>Transport-non-patients</u>		\$ <u>674.66</u>	\$ <u>8,096</u>	17
18					18
19	<u>Related party</u>			<u>15,202</u>	19
20					20
21	<b>TOTAL</b>		\$ <u>674.66</u>	\$ <u>23,298</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.

**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>
--	---	--

**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	\$		\$ 230,299	\$		\$ 230,299	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			21,125			21,125	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			350,664			350,664	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				275,922		275,922	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				(69,998)	63,149		(6,849)	13
14	TOTAL			\$		\$ 532,090	\$ 339,071		\$ 871,161	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)

Service Description	Col. 1: Ref. No.	To Pg 16: Col. No.			
1. OT	39-3	To Col 5	\$0.00		230,299
2. ST	39-3	To Col 5	0.00		21,125
3.					
4. PT	39-3	To Col 5	0.00		350,664
5.					
6.					
7.					
8.					
Pharmacy Supplies per GL			0.00	196,518.31	
Manual Input from Related Party- Forum Drugs				79,404.00	
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	0.00	275,922.31	275,922
10.					
11.					
12. Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00	0.00	
12. Exceptional Care-Supplies:	See pg 16A	To Col. 6	0.00	0.00	
Total Exceptional Care (Line 12, Col 8)			0.00	0.00	
13. Other:	See Pg 16A				
13. Col 5: Manual Input: Related Party - CPT		To Col 5		(69,998.00)	(69,998)
Other			0.00	291,194.10	
Manual Input: Related Party - Pyramid				(93,658.00)	
Manual Input: Related Party FECII - I.V.				(134,370.00)	
Manual Input: Related Party FECII - Wound Care				(17.00)	
Oxygen, from reclass worksheet				0.00	
13. Col 6: Supplies Total		To Col 6	0.00	63,149.10	63,149
13. Total Line 13, Column 8			0.00	(6,848.90)	
14. Total			0.00		\$871,160.70

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 01/01/2006 Ending: 12/31/2006

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2006 (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>51,000</u> )	519,340	519,340	3
4	Supply Inventory (priced at )	794	794	4
5	Short-Term Investments			5
6	Prepaid Insurance		29,099	6
7	Other Prepaid Expenses	6,386	6,386	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd parties</u>	13,288	13,288	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 539,808	\$ 568,907	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		980,000	13
14	Buildings, at Historical Cost		6,278,135	14
15	Leasehold Improvements, at Historical Cost	324,728	324,728	15
16	Equipment, at Historical Cost	226,189	681,743	16
17	Accumulated Depreciation (book methods)	(323,197)	(1,593,480)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		445,570	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Refinancing Fee</u>		169,729	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 227,720	\$ 7,286,425	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 767,528	\$ 7,855,332	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 702,621	\$ 690,137	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	139,561	139,561	28
29	Short-Term Notes Payable		83,740	29
30	Accrued Salaries Payable	216,806	216,806	30
31	Accrued Taxes Payable (excluding real estate taxes)	14,763	14,763	31
32	Accrued Real Estate Taxes(Sch.IX-B)		199,300	32
33	Accrued Interest Payable		36,161	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accr utilities/other exp/deferred rev</u>	25,413	330,397	36
37	<u>AP to Owners or Related Parties</u>	2,258,833	2,258,833	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 3,357,997	\$ 3,969,698	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,806,025	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Due to Affiliates</u>	3,686,532	3,528,600	43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 3,686,532	\$ 11,334,625	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 7,044,529	\$ 15,304,323	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (6,277,001)	\$ (7,448,991)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 767,528	\$ 7,855,332	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,300,133)	1
2	Restatements (describe):		2
3	External audit adjustments made after 2005 cost report		3
4	was submitted. These have no effect on prior years report.	1,685	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,298,448)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	21,447	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)	\$ 21,447	17
<b>B. Transfers (Itemize):</b>			
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)	\$ (6,277,001)	24 *

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

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006

Ending: 12/31/2006

**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	\$ 6,069,038	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,069,038	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	7,221	6
7	Oxygen	3	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 7,224	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	30	12
13	Barber and Beauty Care	261	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	2,565	15
16	Rental of Facility Space		16
17	Sale of Drugs	3,748	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	24,906	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 31,510	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	101	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 101	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>various - see page 19A</u>	3,580	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 3,580	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,111,453	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,074,899	31
32	Health Care	1,620,189	32
33	General Administration	1,341,208	33
<b>B. Capital Expense</b>			
34	Ownership	940,915	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,089,800	35
36	Provider Participation Fee	22,995	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,090,006	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	21,447	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 21,447	43

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

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

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

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

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 01/01/2006

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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	2,080	2,080	\$ 72,547	\$ 34.88	1
2	Assistant Director of Nursing					2
3	Registered Nurses	13,691	14,231	452,578	31.80	3
4	Licensed Practical Nurses	10,870	11,542	311,440	26.98	4
5	CNAs & Orderlies	28,408	29,572	335,651	11.35	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,317	2,442	37,795	15.48	8
9	Activity Director	2,040	2,048	34,423	16.81	9
10	Activity Assistants	713	1,144	13,644	11.93	10
11	Social Service Workers	1,807	1,950	39,321	20.16	11
12	Dietician					12
13	Food Service Supervisor	2,072	2,080	56,408	27.12	13
14	Head Cook	7,789	8,317	114,262	13.74	14
15	Cook Helpers/Assistants	24,980	26,148	261,818	10.01	15
16	Dishwashers					16
17	Maintenance Workers	2,064	2,080	57,287	27.54	17
18	Housekeepers	4,230	4,469	35,283	7.90	18
19	Laundry	5,756	6,276	54,233	8.64	19
20	Administrator	2,330	2,346	75,650	32.25	20
21	Assistant Administrator					21
22	Other Administrative	2,072	2,080	45,823	22.03	22
23	Office Manager	1,912	1,912	29,585	15.47	23
24	Clerical	2,133	2,133	16,998	7.97	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,008	2,032	44,913	22.10	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director	2,602	2,663	37,546	14.10	32
33	Other(specify) Intake Coordinator	2,056	2,080	45,280	21.77	33
34	TOTAL (lines 1 - 33)	123,930	129,625	\$ 2,172,485 *	\$ 16.76	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			35	
36	Medical Director	Monthly	67,300	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,376	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	64	3,474	11-3	44
45	Social Service Consultant	4	205	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	68	\$ 73,355		49

C. CONTRACT NURSES

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



Facility Name & ID Number Alden Estates of Evanston

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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	Plumbing repairs	11/96	1,897	15	\$ 126	126	126	126	126	126	\$ 126	\$ 126	\$
2	A/C repairs	6/97	1,720	3									
3	Painting	9/00	3,856	3	858								
4	Painting	11/02	5,491	3	1,830	305	1,526						
5	Painting	11/02	3,511	3	1,171	195	974						
6	Painting	1-12/98	7,231	3									
7	Painting>1,500 ytd 1999	7/99	6,140	3									
8	Pipe Work - Capps	9/03	865	5	96	96	173	173	173	154			
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 30,711		\$ 4,081	\$ 722	\$ 2,799	\$ 299	\$ 299	\$ 280	\$ 126	\$ 126	\$

Facility Name &amp; ID Number Alden Estates of Evanston

**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. \$3,960
- (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. \$ 16,121 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. \$ 22,995  
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. \$ 24,154 Has any meal income been offset against related costs? No Indicate the amount. \$ n/a
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? Yes  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? n/a  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period. \$ 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.

12/31/2006

Amount

Page 19A

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4636-100-000 Furniture Rental	(1,854.58)
4977-100-000 Miscellaneous Income - Medical records	103.20
4977-100-000 Miscellaneous Income - Poling site	50.00
4977-100-001 Miscellaneous Income - Record copies	213.20
4977-100-002 Miscellaneous Income - Jury Duty	34.40
4977-100-008 Miscellaneous Income - Polling site	50.00
4983-100-000 Reversal of Prior Year Expenses	1,384.70
4985-100-000 Gain On Sale Of Assets	3,599.26
Total of line 28	3,580.18

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