

		FOR BHF USE				

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**2007**  
**STATE OF ILLINOIS**  
**DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES**  
**FINANCIAL AND STATISTICAL REPORT FOR**  
**LONG-TERM CARE FACILITIES**  
**(FISCAL YEAR 2007)**

IMPORTANT NOTICE  
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

**I. IDPH License ID Number:** 0040733

**Facility Name:** Alden Estates of Evanston

**Address:** 2520 Gross Point Road Evanston 60201  
 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:** 3/15/96

**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 1/1/07 to 12/31/07 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</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: 1/1/07 Ending: 12/31/07

## 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>317</u>	<u>1,260</u>	<u>9,335</u>	<u>10,912</u>	8
9	SNF/PED					9
10	ICF	<u>854</u>	<u>709</u>		<u>1,563</u>	10
11	ICF/DD					11
12	SC		<u>11,881</u>		<u>11,881</u>	12
13	DD 16 OR LESS					13
14	TOTALS	<u>1,171</u>	<u>13,850</u>	<u>9,335</u>	<u>24,356</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 67.40%

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)

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

G. Do pages 3 &amp; 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 9,090Medicare Intermediary National Government Services

## IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\* Is your fiscal year identical to your tax year? YES  NO Tax Year: 12/31/07 Fiscal Year: 12/31/07

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

**Estates of Evanston 2007**

**Page 2, Section B.**

**Input where highlighted**

Type	Final Solomon Census_After Status Change Reclass
PA sub-accounts: 100-000, 001, 002, & 003	1,171
PA 100% Skilled sub-accounts: 100-004 through 100-007	
Private, Pvt Insur, & HMOs	13,850
Others (PH, VA, don't include Medicare or daycare)	245
Medicare ( 100 % skilled) - MC	9,090
Bedholds (not allocated-listed in Part D)	114
Total Census Per Trial Balance, including bedholds	24,470

The numbers in red are input to Page 2, Section B

Allocated Skilled	Allocated Intermediate
317 =Ln 8, Col 2	854 =Ln 10, Col 2
n/a	n/a
10,765 =Ln 8, Col 3	3,085 =Ln 10, Col 3
245 =Ln 8, Col 4	- =Ln 10, Col 4
9,090 =Ln 8, Col 4	n/a
n/a	n/a
20,417	3,939

24,356 Ln 14, Col 5 A

A. This should be your Page 2, Section B, Line 14, Column 5 (Total) after this info is input to Page 2. It should equal your total solomon census less bedhold and daycare days.

Input the following highlighted sections from the Excel-Matrix reports - See Attached Example

A/R's Excel Report from Achieve	Skilled Only Column	Sum of the Intermediate, Light, & Respite Columns	Total	Skilled %	Interm %
Public Aid Total Row * Do not include the following levels of care columns here: Vent Dep, Complex Resp, Multi-Complex, or PX.	Input total PA only → 317	854	1,171	0.27	0.73
Private Total Row (Pvt, HMO, & Pvt Ins)	Input total Pvt Skilled only → 1,532	439	1,971	0.78	0.22
Hospice & VA Total Row (not 'Other' Total) * * Do not include Medicare days.	Input total Hospice & VA Skilled only → 245		245	1.00	-

\*\*\*\*\* You can copy this template from W:5.Cost Reports/Public Aid/2006/a. Instructions, etc/Page 2 Census workpaper.xls.\*\*\*\*\*

**Cell:** E7

**Comment:** Office User:  
Formula Includes Px, VD,CR.

**Cell:** F10

**Comment:** Andy Hutchison:  
Add lines 10 & 11.

**Cell:** F11

**Comment:** Andy Hutchison:  
Add lines 10 and 11.

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/07 Ending: 12/31/07

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	446,944	20,072	2,400	469,416	1,168	470,584	2,132	472,716			1
2	Food Purchase		183,930		183,930	(25,254)	158,676	(11,459)	147,217			2
3	Housekeeping	34,468	29,472		63,940	316	64,256	1,971	66,227			3
4	Laundry	50,935	11,479		62,414	267	62,681		62,681			4
5	Heat and Other Utilities			135,724	135,724		135,724	(2,624)	133,100			5
6	Maintenance	70,030		179,729	249,759	226	249,985	8,444	258,429			6
7	Other (specify):* Security			196	196		196	3,600	3,796			7
8	<b>TOTAL General Services</b>	<b>602,377</b>	<b>244,953</b>	<b>318,049</b>	<b>1,165,379</b>	<b>(23,277)</b>	<b>1,142,102</b>	<b>2,064</b>	<b>1,144,166</b>			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			86,000	86,000		86,000		86,000			9
10	Nursing and Medical Records	1,360,120	87,227	14,818	1,462,165	9,091	1,471,256	30,145	1,501,401			10
10a	Therapy	36,009			36,009		36,009		36,009			10a
11	Activities	41,644	2,839	5,089	49,572		49,572		49,572			11
12	Social Services	58,098			58,098		58,098		58,098			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							4,167	4,167			15
16	<b>TOTAL Health Care and Programs</b>	<b>1,495,871</b>	<b>90,066</b>	<b>105,907</b>	<b>1,691,844</b>	<b>9,091</b>	<b>1,700,935</b>	<b>34,312</b>	<b>1,735,247</b>			16
	<b>C. General Administration</b>											
17	Administrative	55,986			55,986		55,986	32,756	88,742			17
18	Directors Fees											18
19	Professional Services			484,552	484,552	(8,816)	475,736	(430,189)	45,548			19
20	Dues, Fees, Subscriptions & Promotions			66,939	66,939	360	67,299	(57,130)	10,169			20
21	Clerical & General Office Expenses	143,533	23,470	134,031	301,034	75	301,109	96,897	398,006			21
22	Employee Benefits & Payroll Taxes			294,824	294,824	22,567	317,391	(878)	316,513			22
23	Inservice Training & Education											23
24	Travel and Seminar			8,076	8,076		8,076	1,248	9,324			24
25	Other Admin. Staff Transportation			4,540	4,540		4,540	5,894	10,434			25
26	Insurance-Prop.Liab.Malpractice			95,971	95,971	(450)	95,521	8,371	103,892			26
27	Other (specify):* Bad Debt			(21,047)	(21,047)		(21,047)	49,738	28,691			27
28	<b>TOTAL General Administration</b>	<b>199,519</b>	<b>23,470</b>	<b>1,067,886</b>	<b>1,290,875</b>	<b>13,736</b>	<b>1,304,611</b>	<b>(293,293)</b>	<b>1,011,319</b>			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,297,767</b>	<b>358,489</b>	<b>1,491,842</b>	<b>4,148,098</b>	<b>(450)</b>	<b>4,147,648</b>	<b>(256,917)</b>	<b>3,890,731</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 Estates of Evanston #0040733 Report Period Beginning: 1/1/07 Ending: 12/31/07

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>D. Ownership</b>										
30	Depreciation			44,496	44,496		44,496	184,849	229,345		30
31	Amortization of Pre-Op. & Org.							5,099	5,099		31
32	Interest			60,475	60,475	450	60,925	413,182	474,107		32
33	Real Estate Taxes							203,783	203,783		33
34	Rent-Facility & Grounds			823,709	823,709		823,709	(823,709)			34
35	Rent-Equipment & Vehicles			16,142	16,142		16,142	17,820	33,962		35
36	Other (specify):* <b>MIP &amp; Amortiz.</b>							37,642	37,642		36
37	<b>TOTAL Ownership</b>			944,822	944,822	450	945,272	38,666	983,938		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		444,953	721,465	1,166,418		1,166,418	(163,876)	1,002,542		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops		83		83		83	(83)			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>		445,036	744,460	1,189,496		1,189,496	(163,959)	1,025,537		44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,297,767	803,525	3,181,124	6,282,416		6,282,416	(382,210)	5,900,206		45

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

Alden Estates of Evanston, Inc.

Reporting Period Beginning

1/1/2007

Reporting Period Ending

12/31/2007

IDPH Facility ID Number:

004-0733

Page 4A

Reclassifications - Pgs 3 and 4

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(25,254.00)	Employee Meals
	22	25,254.00	
10		-	Oxygen Costs
	39	-	
26		(450.00)	Insurance Expense
	32	450.00	
22		(2,687.07)	Employee Uniforms
	1	1,167.93	
	3	315.65	
	4	267.42	
	6	226.29	
	10	634.64	
	11		
	21	75.14	
19		(8,456.00)	Clinical Coordinators (Pathway) to Ln 10
	10	8,456.00	Clinical Coordinators (Pathway) to Ln 10
19		(360.00)	Employee Background Check
	20	360.00	Employee Background Check
		<hr/>	
		-	

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 1/1/07

Ending: 12/31/07

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	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				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	(2,196)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,137)	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	(604)	21		17
18	Fines and Penalties				18
19	Entertainment	(952)	20		19
20	Contributions	(1,756)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(11,160)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	21,047	27		24
25	Fund Raising, Advertising and Promotional	(14,713)	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>	\$ (33,962)		\$	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)	(255,491)		34
35	Other- Attach Schedule	(92,757)		35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (348,248)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (382,210)		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			x			39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	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: 1/1/07

Ending: 12/31/07

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Valet Costs	\$ (53,763)	21	1
2	Late Fees on Utilities	(4,023)	5	2
3	Gift Shop Expenses	(83)	41	3
4	Intercompany Interest	(60,475)	32	4
5				5
6	Miscellaneous Income - Medical Records	(279)	21	6
7	Miscellaneous Income - Food Vendor Rebate	(700)	2	7
8	Back out 29.31% of PAC Fees from IHCA Bills	(1,161)	20	8
9	Vendor Settlements - Multiut Corporation	(1,500)	21	9
10	Vendor Settlements - Multiut Corporation	1,500	6	10
11	Reduce deprec exp on Pg 13 items under \$2,500	(2,228)	30	11
12	Reduce deprec exp on Pg 12 items under \$2,500	(838)	30	12
13	Expense capital items > \$2,500 on Pg 13 items	16,032	6	13
14	Expense capital items > \$2,500 on Pg 12 items	7,953	6	14
15	Additional Leadership Training (Deming) Adjustment	122	24	15
16				16
17	Add Back Legal Fee credits relating to prior year	8,044	19	17
18				18
19	Eliminate non-care employee benefits	(878)	22	19
20	Eliminate non-care marketing costs	(27)	20	20
21	Eliminate non-care G & A costs	(226)	21	21
22	Eliminate non-care R & M costs	(226)	6	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>	(92,757)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/07

Ending:

12/31/07

## 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	2,826	(694)	0	0	0	0	0	0	0	2,132	1
2	Food Purchase	(2,837)	0	0	(8,622)	0	0	0	0	0	0	0	(11,459)	2
3	Housekeeping	0	0	1,971	0	0	0	0	0	0	0	0	1,971	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(4,023)	0	1,399	0	0	0	0	0	0	0	0	(2,624)	5
6	Maintenance	25,259	0	(16,428)	0	0	0	(387)	0	0	0	0	8,444	6
7	Other (specify):*	0	0	3,162	438	0	0	0	0	0	0	0	3,600	7
8	<b>TOTAL General Services</b>	<b>18,399</b>	<b>0</b>	<b>(7,070)</b>	<b>(8,878)</b>	<b>0</b>	<b>0</b>	<b>(387)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,064</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	23,874	1,707	4,564	0	0	0	0	0	0	30,145	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	4,167	0	0	0	0	0	0	0	0	4,167	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>28,041</b>	<b>1,707</b>	<b>4,564</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,312</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	32,756	0	0	0	0	0	0	0	0	32,756	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,117)	4,850	(431,922)	0	0	0	0	0	0	0	0	(430,189)	19
20	Fees, Subscriptions & Promotions	(18,609)	750	(39,271)	0	0	0	0	0	0	0	0	(57,130)	20
21	Clerical & General Office Expenses	(56,372)	0	118,465	9,760	25,044	0	0	0	0	0	0	96,897	21
22	Employee Benefits & Payroll Taxes	(878)	0	0	0	0	0	0	0	0	0	0	(878)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	122	0	1,126	0	0	0	0	0	0	0	0	1,248	24
25	Other Admin. Staff Transportation	0	0	5,894	0	0	0	0	0	0	0	0	5,894	25
26	Insurance-Prop.Liab.Malpractice	0	8,267	104	0	0	0	0	0	0	0	0	8,371	26
27	Other (specify):*	21,047	0	26,243	911	1,537	0	0	0	0	0	0	49,738	27
28	<b>TOTAL General Administration</b>	<b>(57,807)</b>	<b>13,867</b>	<b>(286,605)</b>	<b>10,671</b>	<b>26,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(293,293)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(39,408)</b>	<b>13,867</b>	<b>(265,634)</b>	<b>3,500</b>	<b>31,145</b>	<b>0</b>	<b>(387)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(256,917)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/07

Ending:

12/31/07

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	(24,557)	204,653	3,226	0	1,527	0	0	0	0	0	0	184,849	30
31	Amortization of Pre-Op. & Org.	0	5,067	32	0	0	0	0	0	0	0	0	5,099	31
32	Interest	(62,671)	411,537	62,675	0	1,424	217	0	0	0	0	0	413,182	32
33	Real Estate Taxes	0	201,163	2,157	0	463	0	0	0	0	0	0	203,783	33
34	Rent-Facility & Grounds	0	(823,709)	0	0	0	0	0	0	0	0	0	(823,709)	34
35	Rent-Equipment & Vehicles	0	0	17,820	0	0	0	0	0	0	0	0	17,820	35
36	Other (specify):*	0	37,642	0	0	0	0	0	0	0	0	0	37,642	36
37	<b>TOTAL Ownership</b>	<b>(87,228)</b>	<b>36,353</b>	<b>85,910</b>	<b>0</b>	<b>3,414</b>	<b>217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,666</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	(39,124)	(31,226)	(93,526)	0	0	0	0	0	(163,876)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(83)	0	0	0	0	0	0	0	0	0	0	(83)	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>(83)</b>	<b>0</b>	<b>0</b>	<b>(39,124)</b>	<b>(31,226)</b>	<b>(93,526)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(163,959)</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> <b>(sum of lines 29, 37 &amp; 44)</b>	<b>(126,719)</b>	<b>50,220</b>	<b>(179,724)</b>	<b>(35,624)</b>	<b>3,333</b>	<b>(93,309)</b>	<b>(387)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(382,210)</b>	<b>45</b>

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/07 Ending: 12/31/07

**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	\$ 823,709	Alden Estates of Evanston II, Inc.		\$	\$ (823,709)	1
2	V	32 Investment Income - RR	1,819	Alden Estates of Evanston II, Inc.			(1,819)	2
3	V	19 Accounting Fees		Alden Estates of Evanston II, Inc.		4,850	4,850	3
4	V	21 Licenses & Inspections		Alden Estates of Evanston II, Inc.				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.		201,163	201,163	6
7	V	26 Property & Liability Insurance		Alden Estates of Evanston II, Inc.		8,267	8,267	7
8	V	36 Mortgage Insurance Premium		Alden Estates of Evanston II, Inc.		37,642	37,642	8
9	V	32 Interest on Mortgage Note		Alden Estates of Evanston II, Inc.		413,356	413,356	9
10	V	30 Depreciation		Alden Estates of Evanston II, Inc.		204,653	204,653	10
11	V	31 Amortization		Alden Estates of Evanston II, Inc.		5,067	5,067	11
12	V							12
13	V							13
14	Total		\$ 825,528			\$ 875,748	\$ * 50,220	14

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

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/07 Ending: 12/31/07

## 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	\$ 453,232	Alden Management Services, Inc.	0.00%	\$ 21,310	\$ (431,922)	15
16	V	21 Gen'l & Admin		Alden Management Services, Inc.				16
17	V	5 Utilities		Alden Management Services, Inc.		1,399	1,399	17
18	V	6 Rep & Maint		Alden Management Services, Inc.				18
19	V	24 Travel & Seminar		Alden Management Services, Inc.		1,126	1,126	19
20	V	25 Other Admin Travel		Alden Management Services, Inc.		5,894	5,894	20
21	V	26 Forum Allocated Insurance		Alden Management Services, Inc.		104	104	21
22	V	20 Dues, Subscriptions	39,510	Alden Management Services, Inc.		239	(39,271)	22
23	V	30 Depreciation		Alden Management Services, Inc.		3,226	3,226	23
24	V	31 Amortization		Alden Management Services, Inc.		32	32	24
25	V	33 Real Estate Taxes		Alden Management Services, Inc.		2,157	2,157	25
26	V	35 Rent-Equip. & Vehic.		Alden Management Services, Inc.		17,820	17,820	26
27	V	32 Interest		Alden Management Services, Inc.		62,675	62,675	27
28	V	1 Dietary Aide Coordinator Salary		Alden Management Services, Inc.		2,826	2,826	28
29	V	3 Housekeeping Coordinator		Alden Management Services, Inc.		1,971	1,971	29
30	V	7 Employee Benefit % Gen'l Servs		Alden Management Services, Inc.		3,162	3,162	30
31	V	10 Nurse & Med Records Salary		Alden Management Services, Inc.		23,874	23,874	31
32	V	15 Employee Benefit % Health Care		Alden Management Services, Inc.		4,167	4,167	32
33	V	17 Administrative Salary		Alden Management Services, Inc.		32,756	32,756	33
34	V	27 Employee Benefit % Administrative		Alden Management Services, Inc.		26,243	26,243	34
35	V	21 Gen'l & Admin: Salary & Non-Salary		Alden Management Services, Inc.		118,465	118,465	35
36	V	6 Repair & Maint: Salary & Non-Salary	34,469	Alden Management Services, Inc.		18,041	(16,428)	36
37	V			Alden Management Services, Inc.				37
38	V							38
39	Total		\$ 527,211			\$ 347,487	\$ * (179,724)	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 Consultant	\$ 2,400	Prism Health Care Services, Inc.	0.00%	\$ 825	\$ (1,575)	15
16	V	1 Dietary: Salary		Prism Health Care Services, Inc.		881	881	16
17	V	2 Tube Feeding	12,119	Prism Health Care Services, Inc.		3,497	(8,622)	17
18	V	10 Equipment Rental	3,060	Prism Health Care Services, Inc.		4,767	1,707	18
19	V	39 Supplies	72,174	Prism Health Care Services, Inc.		33,050	(39,124)	19
20	V	21 Salary G & A		Prism Health Care Services, Inc.		3,884	3,884	20
21	V	27 Employee Benefits		Prism Health Care Services, Inc.		911	911	21
22	V	7 Employee Benefits		Prism Health Care Services, Inc.		438	438	22
23	V	21 G & A		Prism Health Care Services, Inc.		5,876	5,876	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		\$ 89,753			\$ 54,129	\$ * (35,624)	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	39	Drugs	\$ 211,224	Forum Extended Care Services II, Inc.	0.00%	\$ 313,291	\$ 102,067	15
16	V	39	I.V.	149,655	Forum Extended Care Services II, Inc.		16,419	(133,236)	16
17	V	39	Wound Care	278	Forum Extended Care Services II, Inc.		221	(57)	17
18	V	10	House Stock	4,581	Forum Extended Care Services II, Inc.		4,372	(209)	18
19	V	10	Pharmacy Consultant	13,856	Forum Extended Care Services II, Inc.		18,629	4,773	19
20	V	27	Employee Vaccinations	1,082	Forum Extended Care Services II, Inc.		849	(233)	20
21	V	27	Employee Benefits: G & A		Forum Extended Care Services II, Inc.		1,770	1,770	21
22	V	21	Salary: G & A		Forum Extended Care Services II, Inc.		13,436	13,436	22
23	V	21	Gen'l & Admin		Forum Extended Care Services II, Inc.		11,608	11,608	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		1,424	1,424	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		463	463	25
26	V	30	Depreciation		Forum Extended Care Services II, Inc.		1,527	1,527	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		\$ 380,676				\$ 384,009	\$ * 3,333	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	\$ 690,997	Community Physical Therapy & Associates, Ltd.	0.00%	\$	(690,997)	15
16	V	39	Direct & Alloc Expenses		Community Physical Therapy & Associates, Ltd.		597,471	597,471	16
17	V	32	Allocated Interest		Community Physical Therapy & Associates, Ltd.		217	217	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		\$ 690,997				\$ 597,688	\$ * (93,309)	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 Repairs & Maintenance	\$ 28,378	Alden Bennett Construction Company, Inc.	0.00%	\$ 27,991	\$	(387)	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		\$ 28,378			\$ 27,991	\$ *	(387)	39

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

STATE OF ILLINIOS

Facility Name & ID Number

Alden Estates of Evanston, Inc.

Provider No.

004-0733

Report Period Beginning:

1/1/2007

Ending:

12/31/2007

RELATED NURSING HOMES		OTHER RELATED BUSINESS ENTITIES		
Name	City	Name	City	Type of Business
		The Forum Professional Center, LP	Chicago	Home Office rental
Heather Health Care Center, Inc.	Harvey			
Alden-Long Grove Rehabilitation and Health Care Center, Inc.	Long Grove	Forum Extended Care Services II, Inc.	Chicago	Pharmacy
Alden-Lincoln Park Rehabilitation and Health Care Center, Inc.	Chicago	Alden Management Services, Inc.	Chicago	Management
Alden-Northmoor Rehabilitation and Health Care Center, Inc.	Chicago			
Alden-Lakeland Rehabilitation and Health Care Center, Inc.	Chicago			
Alden of Old Town East, Inc.	Bloomingtondale	Alden Garden Courts of DesPlaines, LLC	DesPlaines	Assisted Living/Alzheimers Facility
Alden Terrace of McHenry Rehabilitation and Health Care Center, Inc.	McHenry	Alden Courts of Waterford, LLC	Aurora	Alzheimers Facility
Alden - Wentworth Rehabilitation and Health Care Center, Inc.	Chicago	Alden Gardens of Waterford, LLC	Aurora	Assisted Living
Alden - Naperville Rehabilitation and Health Care Center, Inc.	Naperville	Prism Health Care Services, Inc.	Schaumburg	Nursing and Durable Equipment
Alden - Valley Ridge Rehabilitation and Health Care Center, Inc.	Bloomingtondale	Community Physical Therapy & Associates, Ltd.	Wood Dale	Therapy Provider
Alden Village Health Facility for Children and Young Adults, Inc.	Bloomingtondale	Alden Bennett Construction Company, Inc.	Chicago	General Contractor
Alden - Orland Park Rehabilitation and Health Care Center, Inc.	Orland Park			
Alden - Princeton Rehabilitation and Health Care Center, Inc.	Chicago			
Alden of Old Town West, Inc.	Bloomingtondale			
Alden - Town Manor Rehabilitation and Health Care Center, Inc.	Cicero			
Alden Trails, Inc.	Bloomingtondale			
Alden - Poplar Creek Rehabilitation and Health Care Center, Inc.	Hoffman Estates			
Alden - North Shore Rehabilitation and Health Care Center, Inc.	Skokie			
Alden - Des Plaines Rehabilitation and Health Care Center, Inc.	Des Plaines			
Alden Estates of Evanston, Inc.	Evanston			
Alden - Alma Nelson Manor, Inc.	Rockford			
Alden - Park Strathmoor, Inc.	Rockford			
Alden - Meadow Park Health Care Center, Inc.	Clinton, WI			
Alden Estates of Barrington, Inc.	Barrington			
Alden of Waterford, LLC	Aurora			
Alden Springs, Inc.	Bloomingtondale			

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/07 Ending: 12/31/07

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg	President	CEO	100.00	167,393	0.844	0.02	Salary	\$ 3,607	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	63,120	0.844	0.02	Salary	1,360	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,159	0.844	0.02	Salary	801	6-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 5,768		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:

1/1/07

Ending: 12/31/07

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

Name of Related Organization Alden Management Services, Inc.  
 Street Address 4200 W. Peterson  
 City / State / Zip Code Chicago, IL 60646  
 Phone Number (773)286-3883  
 Fax Number (773)286-8038

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

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	5	Utilities	Patient Days	1,154,703	29	\$ 66,329	\$ 24,356	\$ 1,399	1
2	24	Trav & Seminar	Patient Days	1,154,703	29	53,403	24,356	1,126	2
3	25	Other Admin Travel	Patient Days	1,154,703	29	279,431	24,356	5,894	3
4	26	Insurance	Patient Days	1,154,703	29	4,925	24,356	104	4
5	20	Dues & Subscriptions	Patient Days	1,154,703	29	11,328	24,356	239	5
6	30	Depreciation	No. of Providers/usage	29	29	93,554	1	3,226	6
7	31	Amortization	Patient Days	1,154,703	29	1,500	24,356	32	7
8	33	Real Estate Tax	Patient Days/usage	1,154,703	29	102,244	24,356	2,157	8
9	35	Rent-Equip & Vehicles	Patient Days	1,154,703	29	844,835	24,356	17,820	9
10	32	Interest	Patient Days/usage	1,154,703	29	2,971,383	24,356	62,675	10
11	1	Dietary	Patient Days	1,154,703	29	133,965	133,965	2,826	11
12	3	Housekeeping	Patient Days	1,154,703	29	93,421	93,421	1,971	12
13	7	Employee Benefits-Gen'l Servs	Patient Days	1,154,703	29	149,914	24,356	3,162	13
14	10	Nurs & Med Records Salary	Patient Days	1,154,703	29	1,131,852	1,178,420	23,874	14
15	15	Employee Benefits-Health Care	Patient Days	1,154,703	29	197,574	24,356	4,167	15
16	17	Administrative Salary	Patient Days/usage	1,154,703	29	1,552,942	1,091,420	32,756	16
17									17
18	27	Employee Benefits - Admin.	Patient Days	1,154,703	29	1,244,181	24,356	26,243	18
19	19	Professional Fees	Patient Days	1,154,703	29	1,010,272	531,592	21,310	19
20	21	Gen'l & Admin.	Patient Days	1,154,703	29	5,616,348	4,942,836	118,465	20
21	6	Repair & Maint.	Patient Days	1,154,703	29	855,313	666,770	18,041	21
22									22
23									23
24									24
25	TOTALS					\$ 16,414,714	\$ 8,638,424	\$ 347,487	25

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/07 Ending: 12/31/07

## 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	\$ 7,717,561	7/2040	5.5000	\$ 413,356	1
2												2
3												3
4												4
5	Insurance Interest-See reclass		x	Malpractice Insurance						2.2300	450	5
	<b>Working Capital</b>											
6	Related Party - CPT	X									217	6
7	Related Party - AMS	X									62,675	7
8	Related Party - FECII	X									1,424	8
9	TOTAL Facility Related				\$43,000.00		\$ 8,000,800	\$ 7,717,561			\$ 478,122	9
	<b>B. Non-Facility Related*</b>											
10	Interest Income on RR	X									(1,819)	10
11	Interest & Other Invest Inc	X									(2,196)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (4,015)	14
15	TOTALS (line 9+line14)						\$ 8,000,800	\$ 7,717,561			\$ 474,107	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 37,642 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.)

Facility Name & ID Number Alden Estates of Evanston

# 0040733 Report Period Beginning: 1/1/07

Ending: 12/31/07

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 2006 report.		\$ 199,300	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.)		\$ 197,263	2
3. Under or (over) accrual (line 2 minus line 1).		\$ (2,037)	3
4. Real Estate Tax accrual used for 2007 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 203,200	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. <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.		\$ 201,163	7
Real Estate Tax History:			
Real Estate Tax Bill for Calendar Year:	2002	196,564	8
	2003	202,663	9
	2004	191,787	10
	2005	193,521	11
	2006	197,263	12
<u>The current year accrual is based on an estimated 3% increase of the prior year tax.</u>			
		<b>FOR BHF USE ONLY</b>	
	13	FROM R. E. TAX STATEMENT FOR 2006 \$	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:** 2006 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 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 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 2007 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.

**2006 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)286-8038

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

Enter the tax index number and real estate tax assessed for 2006 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 2006.

(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>See Attached (12 Pg Supplement)</u>	<u>Related Party-Alden Management Serv</u>	\$ <u>241,399.00</u>	\$ <u>2,157.00</u>
2. <u>See Attached (12 Pg Supplement)</u>	<u>Related Party-Forum Professional Cen</u>	\$ <u>37,806.00</u>	\$ <u>463.00</u>
3. <u>10-10-200-077-0000</u>	<u>Nursing Home Facility</u>	\$ <u>197,263.04</u>	\$ <u>197,263.04</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>476,468.04</u>	\$ <u>199,883.04</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 2006 tax bills which were listed in Section A to this statement. Be sure to use the 2006 tax bill which is normally paid during 2007.

**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:

1/1/07 Ending:

12/31/07

**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:

1/1/07

Ending:

12/31/07

**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		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	99		1995	1994	5,377,512	159,376	39	137,885	(21,491)	1,763,090	4
5	Building		1999		54,450	1,601	34	1,601		12,809	5
6											6
7											7
8	Related Party-Forum			1978	14,541		25			14,541	8
	Improvement Type**										
9	Repair: boiler, valve, elect. Fixtures, heater, TV antenna		1995		17,311	1,330	10-20	1,330		14,429	9
10	Install lawn sprinkler system		1996		19,670	1,311	15	1,311		14,899	10
11	Demolition, excavating, electricalwork, masonry		1996		39,481	2,715	25	2,715		25,847	11
12	Sign		1996		745	62	12	62		693	12
13	Sink		1996		1,366	68	20	68		791	13
14	Motor repair		1996		3,300	165	20	165		1,980	14
15	Elevator remodeling		1996		3,018	151	20	151		1,698	15
16	Install new electrical outlets		1997		2,542		5			2,542	16
17	Telephone system upgrade		1997		2,698	247	10	247		2,698	17
18	Repair panel		1998		3,631		5			3,631	18
19	Repair rainshields, relief valve		1998		7,117	712	10	712		6,821	19
20	Replace fan motor		1998		5,797		5			5,797	20
21	Electrical panel		1998		1,926	193	10	193		1,798	21
22	Replace freezer compressor		1998		3,457	346	10	346		3,227	22
23	Replace fire alarm sys		1998		56,459	3,764	15	3,764		34,816	23
24	Elm heating-cooler-hvac		1999		2,500	250	10	250		2,125	24
25	Aqua plumbing-water heater		1999		10,445	696	15	696		5,686	25
26	CSI-repair air maint. Handler unit		1999		1,855	185	10	185		1,638	26
27	New horizons-hook up phones		1999		1,827	183	10	183		1,568	27
28	Alden Bennett Const.		2000		7,160	716	10	716		5,728	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		1,710	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		873	33
34	CSI-replace compressor		2000		1,770	177	10	177		1,313	34
35	Alden Bennett-seea/stripe parking lot, replace sidewalk		2000		5,582	625	5-15	625		3,678	35
36	Service on Elliot Will -CSI Coker		2001		5,205	521	10	521		2,603	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 Estates of Evanston

# 0040733

Report Period Beginning:

1/1/07

Ending:

12/31/07

**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	\$	5	\$	\$	\$ 1,412	37
38	The floor source - lobby & elevator carpet	2001	944		5			598	38
39									39
40	ABC (amtech lighting)	2002	2,202	110	20	110		551	40
41	New Horizon (replace main frame)	2002	1,745	146	5	146		1,541	41
42	ABC - parquet ffloor	2003	5,398	540	10	540		2,654	42
43	ABC - interior work - various - walls/bathroom	2003	8,703	870	10	870		4,207	43
44	ABC - replaced HID Ballasts (3) HID Lamp (1)	2003	2,870	287	10	287		1,387	44
45	Csi-Coker - door gasket/safety switch	2003	2,480	496	5	496		2,274	45
46	ABC - sewage ejector pump - install	2003	6,104	610	10	610		2,645	46
47	ABC	2003	6,955	695	10	695		2,840	47
48	US Foods - steamer	2003	1,059	212	5	212		865	48
49	ABC-fence work	2004	1,875	234	8	234		918	49
50	ABC-interior work various walls/bathroom	2004	2,540	254	10	254		910	50
51	ABC-replaced HID ballasts	2004	1,406	70	20	70		240	51
52	New Horizons - move phone extensions between floors	2005	1,358	272	5	272		815	52
53	ABC - Shaw Malabar carpet for 1st floor	2005	6,493	649	10	649		1,948	53
54	ABC - Excelon VC Tile in PT room	2005	1,992	199	10	199		498	54
55	ABC - Excelon VC Tile in PT room	2006	3,300	193	10	193		386	55
56	GT Mechanical-replaced transformer & refrigerant for AC unit	2006	4,366	255	10	255		691	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		748	58
59									59
60	Therapy Room Expansion	2007	94,048	2,432	29	2,432		2,432	60
61	Hot Water Tank Replacement	2007	24,003	1,800	10	1,800		1,800	61
62	Repair air conditioner/Replace compressor	2007	37,488	2,499	10	2,499		2,499	62
63	Repair freezer door assembly	2007	3,945	230	10	230		230	63
64	Replace pump motor chiller	2007	5,544	323	10	323		323	64
65	Replace worn & torn cubicle curtains	2007	2,566	128	10	128		128	65
66	Charge Chiller	2007	5,773	289	10	289		289	66
67	Repair broken fence & driveway	2007	6,447	107	15	107		107	67
68	Replace worn & damaged window shades	2007	3,840	32	10	32		32	68
69	New boilers/hoses/Install	2007	5,580	140	20	140	1	140	69
70	TOTAL (lines 4 thru 69)		\$ 5,933,203	\$ 190,542		\$ 169,051	\$ (21,491)	\$ 1,983,060	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

# 0040733

Report Period Beginning:

1/1/07

Ending:

12/31/07

**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>		\$ 5,933,203	\$ 190,542		\$ 169,051	\$ (21,491)	\$ 1,983,060	1
2									2
3	<b>Related Party-Forum Prof Center Building:</b>								3
4	Leasehold Improvement-Remodeling	1980	11,034		15			11,034	4
5	Leasehold Improvement-Remodeling	1980	17,284		20			17,284	5
6	Leasehold Improvement-Tenant Improvement	1987	893		13			893	6
7	Leasehold Improvement-AMS Remodel	1988	14,339		10			14,339	7
8	Leasehold Improvement-Roof	1994	3,204	200	16	200		2,604	8
9	Leasehold Improvement-Build.Improv.	1996	1,130	71	16	71		843	9
10	Leasehold Improvement-Asphalting	2000	88		3			88	10
11	Leasehold Improvement-DAI	2001	154	15	10	15		95	11
12	Leasehold Improvement-Bathrooms	2002	667	73	7	73		391	12
13	Leasehold Improvement-Suite Renovation	2003	1,638	164	10	164		819	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	2,050	391	7	391		1,213	14
15	Leasehold Improvement-sidewalks-City of Chic.	2007	106	21	5	21		21	15
16	Leasehold Improvement-Carpet: Superior Install.	2007	97	19	5	19		19	16
17	Leasehold Improvement-Condensing Unit: Suite 140	2007	841	168	5	168		168	17
18	Leasehold Improvement-Add-on Improvement, fixture base	1980	71		23			71	18
19	Leasehold Improvement-Add-on Improvement, lighting base	2001	123		5			123	19
20	Leasehold Improvements-fire extinguishers	2007	10	2	5	2		2	20
21									21
22									22
23									23
24	<b>Related Party-AMS:</b>								24
25	Leasehold Improvement-Remodeling	1993	5,938		7			5,938	25
26	Leasehold Improvement-Remodeling	2002	4,861	694	7	694		3,386	26
27	Leasehold Improvement-Remodeling	2003	5,085	726	7	726		3,525	27
28									28
29									29
30	<b>Forum Extended Care, LLC-building/building improv</b>	1999	10,485	266	30	266		2,420	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,013,301	\$ 193,353		\$ 171,862	\$ (21,491)	\$ 2,048,336	34

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

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/07 Ending: 12/31/07

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	\$ 569,338	\$ 44,940	\$ 44,940	\$		\$ 305,594	71
72	Current Year Purchases	87,912	11,124	11,124			11,124	72
73	Fully Depreciated Assets	166,570	1,390	1,390			166,570	73
74								74
75	TOTALS	\$ 823,820	\$ 57,454	\$ 57,454	\$		\$ 483,288	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				\$	\$	\$	\$		\$	76
77										77
78										78
79	Related Party-AMS	Lumina/Chev/2004	2004	117	29	29		3	117	79
80	TOTALS			\$ 117	\$ 29	\$ 29	\$		\$ 117	80

E. Summary of Care-Related Assets

	1	Reference	2	
			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,187,239	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 250,836	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 229,345	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)	\$ 2,531,741	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:				\$			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>12/31/2008</u>	\$ <u>820,263</u>
13.	<u>12/31/2009</u>	\$ <u>820,263</u>
14.	<u>12/31/2010</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: \$ 9,314 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>569.00</u>	\$ <u>6,828</u>	17
18					18
19	<u>Related Party - AMS</u>	<u>Various</u>	<u>845.91</u>	<u>10,151</u>	19
20					20
21	<b>TOTAL</b>		\$ <u>#####</u>	\$ <u>16,979</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.

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/07

Ending:

12/31/07

## 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	\$		\$ 257,313	\$		\$ 257,313	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			32,836			32,836	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			400,848			400,848	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				313,291		313,291	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	39-1, 39-3, if any								12
13	Other (specify): See Pg 16A					(93,526)	91,780		(1,746)	13
14	TOTAL			\$		\$ 597,471	\$ 405,071		\$ 1,002,542	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.	
1. OT	39-3	To Col 5	\$257,313.35
2. ST	39-3	To Col 5	32,835.81
3.			
4. PT	39-3	To Col 5	400,847.82
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			211,223.97
Manual Input from Related Party- Forum Drugs			102,067.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	----- 313,290.97 -----
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	(93,526.00)
Other			264,197.12
Manual Input: Related Party - Prism			(39,124.00)
Manual Input: Related Party FECII - "IV" Line			(133,236.00)
Manual Party-"Wound Care" Line			(57.00)
Oxygen, from reclass worksheet			
13. Col 6: Supplies Total		To Col 6	----- 91,780.12 -----
13. Total Line 13, Column 8			----- 91,780.12 -----
14. Total			----- 1,002,542.07 =====

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/07 Ending: 12/31/07

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/07 (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>(41,250)</u> )	505,052	505,052	3
4	Supply Inventory (priced at )	794	794	4
5	Short-Term Investments			5
6	Prepaid Insurance		29,003	6
7	Other Prepaid Expenses	10,053	10,053	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd Parties</u>	24,299	24,299	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 540,198	\$ 569,201	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	505,557	505,557	15
16	Equipment, at Historical Cost	217,523	756,205	16
17	Accumulated Depreciation (book methods)	(362,499)	(1,837,435)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		304,985	21
22	Other Long-Term Assets (spe <u>Escrow Ins, RE Tax</u> )		123,706	22
23	Other(specify): <u>Refinance Fee</u>		164,663	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 360,581	\$ 7,275,816	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 900,779	\$ 7,845,017	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 512,535	\$ 513,184	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	139,339	139,339	28
29	Short-Term Notes Payable		88,464	29
30	Accrued Salaries Payable	236,634	236,634	30
31	Accrued Taxes Payable (excluding real estate taxes)	13,506	13,506	31
32	Accrued Real Estate Taxes(Sch.IX-B)		203,200	32
33	Accrued Interest Payable		35,778	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Accr Ins,Exp,Sales Tax,Deferred Rev</u>	36,611	303,920	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 938,625	\$ 1,534,024	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,717,561	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Due to Affiliates</u>	6,026,638	5,868,953	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 6,026,638	\$ 13,586,514	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,965,263	\$ 15,120,538	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (6,064,484)	\$ (7,275,521)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 900,779	\$ 7,845,017	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 2006 cost report was	23,129	3
4	submitted. These have no effect on prior years report:		4
5	Bad Debt, Medicare Revenues (non-allowables)		5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,277,004)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	212,520	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>\$ 212,520</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>\$ (6,064,484)</b>	24 *

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

Facility Name &amp; ID Number Alden Estates of Evanston

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**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	\$ 6,431,100	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,431,100	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	17,125	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 17,125	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	317	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	1,260	15
16	Rental of Facility Space		16
17	Sale of Drugs	2,916	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	13,216	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 17,709	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,196	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,196	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Adjustment to prior year/Gain on Sale of Assets</u>	25,539	28
28a	<u>Miscellaneous Income/Food Rebate/Record Copies</u>	1,267	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 26,806	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,494,936	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,165,379	31
32	Health Care	1,691,844	32
33	General Administration	1,290,875	33
<b>B. Capital Expense</b>			
34	Ownership	944,822	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,166,501	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>	\$ 6,282,416	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	212,520	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 212,520	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.

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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	2,185	2,185	\$ 82,520	\$ 37.77	1
2	Assistant Director of Nursing					2
3	Registered Nurses	18,353	19,021	592,041	31.13	3
4	Licensed Practical Nurses	7,296	7,648	225,529	29.49	4
5	CNAs & Orderlies	32,195	32,253	383,296	11.88	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,160	2,334	36,009	15.43	8
9	Activity Director	2,040	2,064	35,992	17.44	9
10	Activity Assistants	639	639	5,652	8.85	10
11	Social Service Workers	2,848	2,848	58,098	20.40	11
12	Dietician					12
13	Food Service Supervisor	2,056	2,080	57,819	27.80	13
14	Head Cook	8,048	8,600	115,784	13.46	14
15	Cook Helpers/Assistants	25,949	27,441	273,340	9.96	15
16	Dishwashers					16
17	Maintenance Workers	2,072	2,080	70,030	33.67	17
18	Housekeepers	3,991	4,185	34,468	8.24	18
19	Laundry	5,273	5,668	50,935	8.99	19
20	Administrator	2,080	2,080	55,986	26.92	20
21	Assistant Administrator					21
22	Other Administrative	4,160	4,160	99,077	23.82	22
23	Office Manager	1,850	1,850	28,526	15.42	23
24	Clerical	2,179	2,183	15,930	7.30	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,080	2,080	48,380	23.26	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director	1,922	2,048	28,355	13.85	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	129,376	133,447	\$ 2,297,767 *	\$ 17.22	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 \$ 2,400	1-3	35
36	Medical Director	Monthly 86,000	10-3	36
37	Medical Records Consultant			37
38	Nurse Consultant			38
39	Pharmacist Consultant	Monthly 2,376	10-3	39
40	Physical Therapy Consultant			40
41	Occupational Therapy Consultant			41
42	Respiratory Therapy Consultant			42
43	Speech Therapy Consultant			43
44	Activity Consultant	49 2,659	11-3	44
45	Social Service Consultant			45
46	Other(specify)			46
47				47
48				48
49	TOTAL (lines 35 - 48)	49 \$ 93,435		49

C. CONTRACT NURSES

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

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**XIX. SUPPORT SCHEDULES**

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	Amount	
Janine Ciemny	Administrator	0	\$ 55,986	Workers' Compensation Insurance	\$ 54,064	IDPH License Fee	\$		
				Unemployment Compensation Insurance	25,006	Advertising: Employee Recruitment		0	
				FICA Taxes	171,301	Health Care Worker Background Check		840	
				Employee Health Insurance	36,049	(Indicate # of checks performed 84 )			
				Employee Meals	25,254	Patient Background Checks	250	2,500	
				Illinois Municipal Retirement Fund (IMRF)*		Surety Bond Fees		100	
				Dental Insurance, Life Insurance	834	IL Health Care Assoc/Medicare DDE		4,240	
				Employee Relations/Misc Payroll Costs	2,142	Evanston Commerce/American Health		445	
				Employee Drug Testing	1,114	All for Quality Nurses/Ext Care Info Netwk		1,082	
				401K Match	545	Related Party-AMS/Eliminate non-care costs		962	
				Employee Vaccinations	1,082	Less: Public Relations Expense	(		
				Eliminate non-care costs	(878)	Non-allowable advertising	(		
						Yellow page advertising	(		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$ 55,986	TOTAL (agree to Sch. V, line 20, col. 8)			
TOTAL \$ 55,986				TOTAL (agree to Schedule V, line 22, col.8)			\$ 316,513		
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount	
			\$			\$	Out-of-State Travel	\$	
							In-State Travel		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)		
TOTAL \$				TOTAL \$			\$ 10,169		
C. Professional Services				G. Schedule of Travel and Seminar**			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
AMS	Management Fees		\$ 453,232				Out-of-State Travel	\$	
Ken Fisch/Barry H. Greenburg	Legal Fees: Non-Collections		(3,019)						
Ungaretti & Harris	Legal Fees: Non-Collections		2,690						
Janet Hermann	Legal Fees: Non-Collections		175				In-State Travel		
BDO Seidman/Reznick	Accounting Fees		6,657						
First Real Estate Service	Real Estate Appraisal		3,000				Monthly Intercompany Billings	2,744	
Medifax EDI	Billing Consulting		184				Related Party - AMS	1,126	
SMS	Billing Consulting		1,658				Seminar Expense		
Pathway	Clinical Consulting		8,456				Leadership Training (Deming)	4,122	
AMS	Employee Background Check		360				ILL Licensure/IL Health Care Assoc	420	
(Reclass to Line 20)							AdminExam/Aging Parent/Orientation	913	
Ken Fisch	Legal Fees: Collections		11,160				Entertainment Expense	(	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)		
TOTAL \$ 484,552				TOTAL \$			\$ 9,324		

\* Attach copy of IMRF notifications

\*\*See instructions.

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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	6 Amount of Expense Amortized Per Year								
					5 FY2004	6 FY2005	7 FY2006	8 FY2007	9 FY2008	10 FY2009	11 FY2010	12 FY2011	13 FY2012
1	Plumbing repairs	11/96	1,897	15	\$ 126	126	126	126	126	\$ 126	\$ 126	\$	\$
2	A/C repairs	6/97	1,720	3									
3	Painting	9/00	3,856	3									
4	Painting	11/02	5,491	3	305	1,526							
5	Painting	11/02	3,511	3	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	173	173	173	154				
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 30,711		\$ 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 Assos. \$ 3,939
- (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. \$ 14,568 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. \$ 25,254 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. \$ \_\_\_\_\_**
- (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. Audit is of Alden Group, Ltd.
- (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 \$5,000, 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.