

		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:** 0022509

**Facility Name:** Alden Naperville Rehab & HCC

**Address:** 1525 South Oxford Lane Naperville 60565  
 Number City Zip Code

**County:** Dupage

**Telephone Number:** 630-983-0300 **Fax #** 630-983-9360

**HFS ID Number:** 36-2997384

**Date of Initial License for Current Owners:** 1/09/79

**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 Naperville Rehab & HCC

# 0022509 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	203	Skilled (SNF)	203	74,095	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	203	TOTALS	203	74,095	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	7,492	1,162	5,639	14,293	8
9	SNF/PED					9
10	ICF	37,418	3,443	109	40,970	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	44,910	4,605	5,748	55,263	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.58%

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

0 (Do not include bed-hold days in Section B.)

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

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

NONE

F. Does the facility maintain a daily midnight census? 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 1/1/79

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

YES  Date 1/1/79 NO

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

YES  NO  If YES, enter number of beds certified 203 and days of care provided 3,313

Medicare 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.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 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	462,048	30,034	12,000	504,082	1,637	505,719	2,940	508,659		1
2	Food Purchase		349,501		349,501	(29,512)	319,989	(22,016)	297,973		2
3	Housekeeping	269,441	28,183		297,624	776	298,400	5,079	303,479		3
4	Laundry	63,578	12,776		76,354	138	76,492		76,492		4
5	Heat and Other Utilities			217,069	217,069		217,069	(800)	216,269		5
6	Maintenance	92,634		154,852	247,486	145	247,631	35,011	282,642		6
7	Other (specify):* <b>Related Party</b>							7,793	7,793		7
8	<b>TOTAL General Services</b>	<b>887,701</b>	<b>420,494</b>	<b>383,921</b>	<b>1,692,116</b>	<b>(26,816)</b>	<b>1,665,300</b>	<b>28,006</b>	<b>1,693,306</b>		<b>8</b>
	<b>B. Health Care and Programs</b>										
9	Medical Director			13,500	13,500		13,500		13,500		9
10	Nursing and Medical Records	2,496,348	193,446	1,729	2,691,523	(41,263)	2,650,260	57,566	2,707,826		10
10a	Therapy	87,701			87,701		87,701		87,701		10a
11	Activities	129,048	5,076	2,167	136,291	215	136,506		136,506		11
12	Social Services	39,591			39,591		39,591		39,591		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <b>Related Party</b>							9,456	9,456		15
16	<b>TOTAL Health Care and Programs</b>	<b>2,752,688</b>	<b>198,522</b>	<b>17,396</b>	<b>2,968,606</b>	<b>(41,048)</b>	<b>2,927,558</b>	<b>67,022</b>	<b>2,994,580</b>		<b>16</b>
	<b>C. General Administration</b>										
17	Administrative	85,975			85,975		85,975	94,804	180,779		17
18	Directors Fees										18
19	Professional Services			559,750	559,750	(10,201)	549,549	(461,904)	87,645		19
20	Dues, Fees, Subscriptions & Promotions			85,844	85,844		85,844	(72,554)	13,290		20
21	Clerical & General Office Expenses	205,729	27,222	77,780	310,731	268	310,999	227,115	538,114		21
22	Employee Benefits & Payroll Taxes			533,727	533,727	21,380	555,107	(9,282)	545,825		22
23	Inservice Training & Education										23
24	Travel and Seminar			9,343	9,343		9,343	2,303	11,646		24
25	Other Admin. Staff Transportation			1,758	1,758		1,758	13,373	15,131		25
26	Insurance-Prop.Liab.Malpractice			196,424	196,424	(922)	195,502	9,849	205,351		26
27	Other (specify):* <b>Related Party</b>			56,882	56,882		56,882	4,504	61,386		27
28	<b>TOTAL General Administration</b>	<b>291,704</b>	<b>27,222</b>	<b>1,521,508</b>	<b>1,840,434</b>	<b>10,525</b>	<b>1,850,959</b>	<b>(191,792)</b>	<b>1,659,167</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>3,932,093</b>	<b>646,238</b>	<b>1,922,825</b>	<b>6,501,156</b>	<b>(57,339)</b>	<b>6,443,817</b>	<b>(96,764)</b>	<b>6,347,053</b>		<b>29</b>

\*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 Naperville Rehab & HCC #0022509 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			119,492	119,492		119,492	79,858	199,350		30
31	Amortization of Pre-Op. & Org.							58,011	58,011		31
32	Interest			99,306	99,306	922	100,228	17,976	118,204		32
33	Real Estate Taxes							136,598	136,598		33
34	Rent-Facility & Grounds			1,425,295	1,425,295		1,425,295	(1,425,295)			34
35	Rent-Equipment & Vehicles			12,350	12,350		12,350	40,433	52,783		35
36	Other (specify):*										36
37	<b>TOTAL Ownership</b>			1,656,443	1,656,443	922	1,657,365	(1,092,419)	564,946		37
	<b>Ancillary Expense</b>										
	<b>E. Special Cost Centers</b>										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		256,562	286,459	543,021	56,417	599,438	60,814	660,252		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			111,143	111,143		111,143		111,143		42
43	Other (specify):*										43
44	<b>TOTAL Special Cost Centers</b>		256,562	397,602	654,164	56,417	710,581	60,814	771,395		44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	3,932,093	902,800	3,976,870	8,811,763		8,811,763	(1,128,369)	7,683,394		45

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

Alden Nursing Center - Naperville

IDPH Facility ID Number:

002-2509

Page 4A

Reporting Period Beginning

1/1/2007

Reporting Period Ending

12/31/2007

Reclassifications - Pgs 3 and 4

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(29,512.00)	Employee Meals
	22	29,512.00	
10		(56,417.00)	Oxygen Costs
	39	56,417.00	
26		(922.00)	Insurance Expense
	32	922.00	
22		(8,131.75)	Employee Uniforms
	1	1,636.86	
	3	775.67	
	4	137.89	
	6	145.74	
	10	4,952.73	
	11	215.19	
	21	267.67	
19		(10,201.00)	Clinical Coordinators ( Pathway Billing )
	10	10,201.00	
		<hr/>	
		-	

Facility Name & ID Number Alden Naperville Rehab & HCC

# 0022509

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	(109,456)	30		9
10	Interest and Other Investment Income	(25,977)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,560)	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	(4,871)	21		17
18	Fines and Penalties				18
19	Entertainment	(1,039)	20		19
20	Contributions	(9,613)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(12,403)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(56,882)	27		24
25	Fund Raising, Advertising and Promotional	(17,729)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(310)	20		28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (239,840)		\$	30

BHF USE ONLY						
48		49		50		51
						52

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

		1	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)	342,236	Various	34
35	Other- Attach Schedule	(1,230,765)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (888,529)		36
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (1,128,369)		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

Alden Naperville Rehab & HCC

ID# 0022509

Report Period Beginning: 1/1/07

Ending: 12/31/07

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Late Fees on Utilites	\$ (3,974)	5	1
2	Intercompany interest	(99,307)	32	2
3	Miscellaneous Income ( Payroll )	(70)	21	3
4	Miscellaneous Income ( Med records)	(65)	21	4
5	Marketing Manager & Aides (6701-100-009)	(61,734)	21	5
6	Employee Benefits for Marketing Manager	(8,379)	22	6
7				7
8	Back out 29.31% of PAC fees frm std IHCA bills	(3,558)	20	8
9	Vendor settlement - Multiuit Callone	2,000	21	9
10	Vendor settlement - Multiuit Callone	(2,000)	21	10
11	Vendor settlement - Chemcraft Industries	608	3	11
12	Vendor settlement - Chemcraft Industries	(608)	21	12
13	Vendor settlement - Shalom Landscaping	50	6	13
14	Vendor settlement - Shalom Landscaping	(50)	21	14
15	Backout Bank Charges - Naperville, LLC	(433)	21	15
16	Backout Fines & Penalties - Naperville, LLC	(75,926)	32	16
17	Backout Fines & Penalties Tax	(2,927)	33	17
18	Reduce deprec ex on Pg 12 items <\$2,500 - NP	(1,207)	30	18
19	Reduce deprec ex on Pg 13 items <\$2,500 - NP	(2,559)	30	19
20	Expense capital items >\$2,500 on Pg 13 - NP	3,605	6	20
21	Expense capital items >\$2,500 on Pg 12 - NP	4,017	6	21
22	Adj Deprec to correct detail	1,255	30	22
23	Elim interest related to '05 Bldg purch on pg 6	(972,545)	32	23
24				24
25	Deferred Maint Adj to match	1	6	25
26	Deming Leadership Related Party Adjustment	122	24	26
27	Eliminate PAC Dinner cost	(375)	24	27
28	Eliminate non-care employee benefits	(903)	22	28
29	Eliminate non-care marketing costs	(1,337)	20	29
30	Eliminate non-care G & A	(113)	21	30
31	Eliminate non-care R & M	-113	6	31
32	Eliminate Johnson & Bell/Jane Campbell Pg 21	-4239	19	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>	(1,230,765)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

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	6,411	(3,471)	0	0	0	0	0	0	0	2,940	1
2	Food Purchase	(1,560)	0	0	(20,456)	0	0	0	0	0	0	0	(22,016)	2
3	Housekeeping	608	0	4,471	0	0	0	0	0	0	0	0	5,079	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,974)	0	3,174	0	0	0	0	0	0	0	0	(800)	5
6	Maintenance	7,560	0	27,710	0	0	0	(259)	0	0	0	0	35,011	6
7	Other (specify):*	0	0	7,175	618	0	0	0	0	0	0	0	7,793	7
8	<b>TOTAL General Services</b>	<b>2,633</b>	<b>0</b>	<b>48,941</b>	<b>(23,309)</b>	<b>0</b>	<b>0</b>	<b>(259)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,006</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	54,168	1,707	1,691	0	0	0	0	0	0	57,566	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	9,456	0	0	0	0	0	0	0	0	9,456	15
16	<b>TOTAL Health Care and Programs</b>	<b>0</b>	<b>0</b>	<b>63,624</b>	<b>1,707</b>	<b>1,691</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,022</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	94,804	0	0	0	0	0	0	0	0	94,804	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(16,642)	3,187	(448,449)	0	0	0	0	0	0	0	0	(461,904)	19
20	Fees, Subscriptions & Promotions	(33,586)	0	(38,968)	0	0	0	0	0	0	0	0	(72,554)	20
21	Clerical & General Office Expenses	(67,944)	433	268,793	13,764	12,069	0	0	0	0	0	0	227,115	21
22	Employee Benefits & Payroll Taxes	(9,282)	0	0	0	0	0	0	0	0	0	0	(9,282)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(253)	0	2,556	0	0	0	0	0	0	0	0	2,303	24
25	Other Admin. Staff Transportation	0	0	13,373	0	0	0	0	0	0	0	0	13,373	25
26	Insurance-Prop.Liab.Malpractice	0	9,613	236	0	0	0	0	0	0	0	0	9,849	26
27	Other (specify):*	(56,882)	0	59,545	1,285	556	0	0	0	0	0	0	4,504	27
28	<b>TOTAL General Administration</b>	<b>(184,589)</b>	<b>13,233</b>	<b>(48,110)</b>	<b>15,049</b>	<b>12,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(191,792)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(181,956)</b>	<b>13,233</b>	<b>64,455</b>	<b>(6,553)</b>	<b>14,316</b>	<b>0</b>	<b>(259)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(96,764)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Naperville Rehab & HCC

# 0022509

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	(111,967)	187,072	3,226	0	1,527	0	0	0	0	0	0	79,858	30
31	Amortization of Pre-Op. & Org.	0	57,939	72	0	0	0	0	0	0	0	0	58,011	31
32	Interest	(1,173,755)	1,048,752	142,207	0	686	86	0	0	0	0	0	17,976	32
33	Real Estate Taxes	(2,927)	134,409	4,893	0	223	0	0	0	0	0	0	136,598	33
34	Rent-Facility & Grounds	0	(1,425,295)	0	0	0	0	0	0	0	0	0	(1,425,295)	34
35	Rent-Equipment & Vehicles	0	0	40,433	0	0	0	0	0	0	0	0	40,433	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	<b>TOTAL Ownership</b>	<b>(1,288,649)</b>	<b>2,877</b>	<b>190,831</b>	<b>0</b>	<b>2,436</b>	<b>86</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,092,419)</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	(41,593)	(11,635)	114,042	0	0	0	0	0	60,814	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>(41,593)</b>	<b>(11,635)</b>	<b>114,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,814</b>	<b>44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(1,470,605)</b>	<b>16,110</b>	<b>255,286</b>	<b>(48,146)</b>	<b>5,117</b>	<b>114,128</b>	<b>(259)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,128,369)</b>	<b>45</b>

Facility Name & ID Number Alden Naperville Rehab & HCC

# 0022509

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 Rental Income	\$ 1,425,295	Alden Naperville, LLC		\$	\$ (1,425,295)	1
2	V	19 Accounting Fee		Alden Naperville, LLC		250	250	2
3	V	21 Bank charges		Alden Naperville, LLC		433	433	3
4	V	19 Miscellaneous Costs		Alden Naperville, LLC		2,937	2,937	4
5	V	32 Fines & Penalties		Alden Naperville, LLC		75,926	75,926	5
6	V	33 Real estates Tax Expense		Alden Naperville, LLC		134,409	134,409	6
7	V	26 General Insurance Expense		Alden Naperville, LLC		9,613	9,613	7
8	V	32 Interest on Loan - HBCC		Alden Naperville, LLC		626,287	626,287	8
9	V	32 Interest on Omega		Alden Naperville, LLC		82,221	82,221	9
10	V	32 Interest on Others		Alden Naperville, LLC		264,318	264,318	10
11	V	30 Depreciation Expense		Alden Naperville, LLC		187,072	187,072	11
12	V	31 Amortization Expense		Alden Naperville, LLC		57,939	57,939	12
13	V							13
14	Total		\$ 1,425,295			\$ 1,441,405	\$ * 16,110	14

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

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 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	\$ 496,800	Alden Management Services, Inc.	0.00%	\$ 48,351	\$ (448,449)	15
16	V	21 Genl & Admin		Alden Management Services, Inc.		268,793	268,793	16
17	V	5 Utilities		Alden Management Services, Inc.		3,174	3,174	17
18	V	6 Repairs & Maint	13,224	Alden Management Services, Inc.		40,934	27,710	18
19	V	24 Travel & Seminar		Alden Management Services, Inc.		2,556	2,556	19
20	V	25 Other Admin Travel		Alden Management Services, Inc.		13,373	13,373	20
21	V	26 Insurance		Alden Management Services, Inc.		236	236	21
22	V	20 Dues & Subscriptions	39,510	Alden Management Services, Inc.		542	(38,968)	22
23	V	30 Depreciation		Alden Management Services, Inc.		3,226	3,226	23
24	V	31 Amortization		Alden Management Services, Inc.		72	72	24
25	V	33 Real Estate Taxes		Alden Management Services, Inc.		4,893	4,893	25
26	V	34 Rent		Alden Management Services, Inc.				26
27	V	35 Rent Equip & Vehicles		Alden Management Services, Inc.		40,433	40,433	27
28	V	32 Interest		Alden Management Services, Inc.		142,207	142,207	28
29	V	7 Salaries Genl Serv		Alden Management Services, Inc.		7,175	7,175	29
30	V	15 Salaries Health Care		Alden Management Services, Inc.		9,456	9,456	30
31	V	27 Salaries - G&A		Alden Management Services, Inc.		59,545	59,545	31
32	V	1 Dietary Aide salary		Alden Management Services, Inc.		6,411	6,411	32
33	V	3 Housekeeping salary		Alden Management Services, Inc.		4,471	4,471	33
34	V	10 Nurse & Med Records salary		Alden Management Services, Inc.		54,168	54,168	34
35	V	17 Adminstrative salary		Alden Management Services, Inc.		94,804	94,804	35
36	V							36
37	V							37
38	V							38
39	Total		\$ 549,534			\$ 804,820	\$ * 255,286	39

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Diet Consultant	\$ 12,000	Prism Health Care Services, Inc.	0.00%	\$ 4,124	\$ (7,876)	15
16	V	1 Diet Salary		Prism Health Care Services, Inc.		4,405	4,405	16
17	V	2 Tube Feeding	29,406	Prism Health Care Services, Inc.		8,950	(20,456)	17
18	V	10 Equipment Rental	3,060	Prism Health Care Services, Inc.		4,767	1,707	18
19	V	39 Supplies	82,115	Prism Health Care Services, Inc.		40,522	(41,593)	19
20	V	21 Salary G & A		Prism Health Care Services, Inc.		5,477	5,477	20
21	V	27 Employee Benefit		Prism Health Care Services, Inc.		1,285	1,285	21
22	V	7 Employee Benefit		Prism Health Care Services, Inc.		618	618	22
23	V	21 G & A		Prism Health Care Services, Inc.		8,287	8,287	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		\$ 126,581			\$ 78,435	\$ * (48,146)	39

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

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 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	39	Drugs	\$ 93,701	Forum Extended Care Services II, Inc.	0.00%	\$ 138,979	\$ 45,278	15
16	V	39	I.V. Drugs	60,407	Forum Extended Care Services II, Inc.		6,627	(53,780)	16
17	V	39	Wound Care	15,233	Forum Extended Care Services II, Inc.		12,100	(3,133)	17
18	V	10	House Stock	6,917	Forum Extended Care Services II, Inc.		6,601	(316)	18
19	V	10	Pharmacy Consultant	5,827	Forum Extended Care Services II, Inc.		7,834	2,007	19
20	V	27	Employee Vaccination	1,378	Forum Extended Care Services II, Inc.		1,081	(297)	20
21	V	27	Employee Benefit - G & A		Forum Extended Care Services II, Inc.		853	853	21
22	V	21	Salary - G & A		Forum Extended Care Services II, Inc.		6,475	6,475	22
23	V	21	General Administration		Forum Extended Care Services II, Inc.		5,594	5,594	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		686	686	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		223	223	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		\$ 183,463				\$ 188,580	\$ * 5,117	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	\$ 275,005	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 389,047	\$ 114,042	15
16	V	32	Interest		Community Physical Therapy & Associates, Ltd.		86	86	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			\$ 275,005			\$ 389,133	\$ * 114,128	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	\$ 19,033	Alden Bennett Construction Company, Inc.	0.00%	\$ 18,774	\$ (259)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 19,033			\$ 18,774	\$ * (259)	39

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

STATE OF ILLINIOS

Facility Name & ID Number

Alden - Naperville Rehabilitation and Health Care Center, In Provider No. 002-2509

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 Naperville Rehab & HCC # 0022509 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	162,816	1.916	0.05	Salary	\$ 8,184	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	61,714	1.916	0.05	Salary	3,086	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	36,143	1.916	0.05	Salary	1,817	6-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 13,087		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 Naperville Rehab & HCC

# 0022509

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	\$ 55,263	\$ 3,174	1
2	24	Travel & Seminar	Patient Days	1,154,703	29	53,403	55,263	2,556	2
3	25	Other Admin Travel	Patient Days	1,154,703	29	279,431	55,263	13,373	3
4	26	Insurance	Patient Days	1,154,703	29	4,925	55,263	236	4
5	20	Dues & Subscription	Patient Days	1,154,703	29	11,328	55,263	542	5
6	30	Depreciation	Patient Days	29	29	93,554	1	3,226	6
7	31	Amortization	Patient Days	1,154,703	29	1,500	55,263	72	7
8	33	Real estates Tax	Patient Days	1,154,703	29	102,244	55,263	4,893	8
9	35	Rent - Equip & Vehicles	Patient Days	1,154,703	29	844,835	55,263	40,433	9
10	32	Interest	Patient Days	1,154,703	29	2,971,370	55,263	142,207	10
11	1	Dietary	Patient Days	1,154,703	29	133,965	133,965	6,411	11
12	3	Housekeeping	Patient Days	1,154,703	29	93,421	93,421	4,471	12
13	7	Employee benefits - Gen'l Srvc	Patient Days	1,154,703	29	149,914	55,263	7,175	13
14	10	Nurs & Med Records Salary	Patient Days	1,154,703	29	1,131,818	1,178,420	54,168	14
15	15	Employee benefits - Health care	Patient Days	1,154,703	29	197,574	55,263	9,456	15
16	17	Administrative Salary	Patient Days	1,154,703	29	1,980,900	1,091,420	94,804	16
17									17
18	27	Employee benefits - Admin	Patient Days	1,154,703	29	1,244,181	55,263	59,545	18
19	19	Professional Fees	Patient Days	1,154,703	29	1,010,272	531,592	48,351	19
20	21	Gen'l & Admin	Patient Days	1,154,703	29	5,616,348	4,942,836	268,793	20
21	6	Repair & Maintenance	Patient Days	1,154,703	29	855,298	666,770	40,934	21
22									22
23									23
24									24
25	TOTALS					\$ 16,842,610	\$ 8,638,424	\$ 804,820	25

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE**

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

1	2	3	4	5	6	7	8	9	10											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
<b>A. Directly Facility Related</b>																				
<b>Long-Term</b>																				
1	AFCO interest-LLC		X	working capital			\$	\$		\$ 281	1									
2											2									
3											3									
4											4									
5	Insurance Interest-see reclass		x	Malpractice Insurance						922	5									
<b>Working Capital</b>																				
6	Related Party - CPT									86	6									
7	Related Party - AMS									142,207	7									
8	Related Party - FECII									686	8									
9	<b>TOTAL Facility Related</b>						\$	\$		\$ 144,182	9									
<b>B. Non-Facility Related*</b>																				
10											10									
11	Patient Int Income (GL4646)									(25,978)	11									
12											12									
13											13									
14	<b>TOTAL Non-Facility Related</b>						\$	\$		\$ (25,978)	14									
15	<b>TOTALS (line 9+line14)</b>						\$	\$		\$ 118,204	15									

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

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

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



**IMPORTANT NOTICE**

**TO:** Long Term Care Facilities with Real Estate Tax Rates **RE:** 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 Naperville Rehab & HCC COUNTY Dupage

FACILITY IDPH LICENSE NUMBER 0022509

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>4,893.00</u>
2. <u>See Attached (12 Pg Supplement)</u>	<u>Related Party-Forum Professional Cen</u>	\$ <u>37,806.00</u>	\$ <u>223.00</u>
3. <u>08-29-307-001</u>	<u>Nursing Home Facility</u>	\$ <u>130,108.74</u>	\$ <u>130,108.74</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>409,313.74</u>	\$ <u>135,224.74</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 Naperville Rehab & HCC

# 0022509 Report Period Beginning:

1/1/07 Ending:

12/31/07

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 65,063 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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

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

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

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

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

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F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>SNF</u>		<u>1980</u>	<u>\$ 656,000</u>	1
2					2
3	<b>TOTALS</b>			<b>\$ 656,000</b>	3

Facility Name & ID Number Alden Naperville Rehab & HCC

# 0022509

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 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	203		1980	1979	2,333,433	187,073	30	77,781	109,292	2,177,873	4
5											5
6											6
7											7
8	Related Party-Forum			1978	14,541		25			14,541	8
9	Improvement Type**										
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											34
35											35
36											36

\*Total beds on this schedule must agree with page 2.

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

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	bells/doors	1981	\$ 876	\$	20	\$	\$	\$ 876	37
38	elevator repair	1982	2,796		8			2,796	38
39	repair water sys;roof;install windows/grab bars	1983	21,739		5-20			21,739	39
40	circuit breaker repair	1984	4,478		20			4,478	40
41	electical repair & water tower repair	1987	5,403		3			5,403	41
42	complete building renovation	1987	43,055	32	3-20	32		43,055	42
43	complete building renovation	1988	725,437	27,306	3-30	27,306		685,341	43
44	water tower repair/electrical repair	1987	7,293		3			7,293	44
45	repair telephone sys;electical laundry	1988	3,890		5			3,890	45
46	repair pumpsl./laundry;decoratoin	1989	17,943	543	5-20	543		17,177	46
47	water heater	1990	8,793		5			8,793	47
48	renovation	1991	24,099	861	5-20	861		20,728	48
49	repari water heater boiler freezer condenser	1991	8,380		5			8,380	49
50	repair water heater/freezer/ssprinkler syst/a/c	1992	19,357	95	5-25	95		17,129	50
51	wallcovering hot water heater/paving/doors alarm syst	1993	45,517	1,526	5-15	1,526		44,833	51
52	plumbing /valves/pvaving	1994	22,139	514	10-20	514		19,883	52
53	repair water tower/fire alarms electical /roof wash.mach	1995	45,492	2,032	10-20	2,032		39,037	53
54	install door/frame	1996	2,200	18	10	18		2,200	54
55	replace condenser	1996	5,073	338	15	338		3,748	55
56	new cooling tower	1996	15,140	1,009	15	1,009		11,943	56
57	install amp panel/new circuits	1997	2,670		5			2,670	57
58	new valve	1997	1,710		5			1,710	58
59	recaulking	1997	7,475		5			7,475	59
60	new bearings/hvac/etc.	1998	4,317		5			4,317	60
61	Gen'l Parts- boiler repairs	1997	4,033	202	20	202		2,068	61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,397,278	\$ 221,549		\$ 112,257	\$ 109,292	\$ 3,179,376	70

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

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

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 12A, Carried Forward</b>		\$ 3,397,278	\$ 221,549		\$ 112,257	\$ (109,292)	\$ 3,179,376	1
2	CSI (replaced valves,relief)	1998	3,200		5			3,200	2
3	Atash(cleaned & tested dampers)	1998	3,465		5			3,465	3
4	Climate Service (fixed compressor and plate)	1998	8,747	583	15	583		5,637	4
5	ETC Carpet (carpet)	1998	1,118		5			1,118	5
6	Climate Service (repair chiller and safety controls)	1998	3,718	372	10	372		3,471	6
7	Patten (repair generator)	1998	1,986	99	20	99		935	7
8	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		1,832	8
9	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	9
10	Chicago Cooling(repair a/c)	1999	2,171	217	10	217		1,845	10
11	Chicago Cooling(repair a/c pump)	1999	2,835	283	10	283		2,408	11
12	Harold Scales(4 dehumidifiers)	1999	2,115	211	10	211		1,761	12
13	Climate Services(ice machine repair)	1999	2,055	205	10	205		1,711	13
14	Fox Valley Fire & Safety(install door holders)	1999	1,568	157	10	157		1,294	14
15	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	15
16	ABC: MISC LABOR	1999	2,278	228	10	228		1,880	16
17	ABC: CARPENTRY REPAIRS	1999	2,404	240	10	240		1,962	17
18	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	18
19	Climate Services, Inc (boiler repair)	2000	9,048	905	10	905		7,164	19
20	Climate Services, Inc (boiler repair)	2000	1,654	165	10	165		1,129	20
21	Climate Services, Inc (Replace dampers )	2000	6,950	695	10	695		5,444	21
22	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,593	20	1,593		12,474	22
23	Poblocki & Sons (room ID'S)	2000	5,398	270	20	270		2,092	23
24	D. B. S Contracting (signs lighting)	2000	2,300	192	12	192		1,439	24
25	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696	170	10	170		1,273	25
26	Fox Valley Fire & Safety (safety system)	2000	2,351	235	10	235		1,763	26
27	GT Mechanical, INC (heater safety defrost fan relay )	2000	1,700	170	10	170		1,247	27
28	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658	466	10	466		5,125	28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,512,708	\$ 229,205		\$ 119,913	\$ (109,292)	\$ 3,257,220	34

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

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

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 12B, Carried Forward</b>		\$ 3,512,708	\$ 229,205		\$ 119,913	\$ (109,292)	\$ 3,257,220	1
2	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684	668	10	668		6,015	2
3	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906	591	10	591		4,184	3
4	Alden Bennett Const-time/material build.improv.	2000	3,248	325	10	325		2,302	4
5	Coker Service, Inc (dishwasher repair)	2001	1,926	193	10	193		964	5
6	Dav.Sol.- repair relief valve	2002	1,893	94	5	94		1,893	6
7	GT Mechanical, Inc.-replace burnt wire/motor hvac)	2002	1,992	199	10	199		1,045	7
8	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	1,486	15	1,486		9,783	8
9	Alden Bennett Const-time/material build.improv.	2002	5,797	580	10	580		3,044	9
10	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		3,960	10
11	Dave Soltwich -repair water line	2003	1,531	306	5	306		1,530	11
12	CSI-Coker--repair dishwasher	2003	1,704	341	5	341		1,563	12
13	Simplex Grinnell-repair fire alarm&wiring	2003	3,179	636	5	636		2,703	13
14	Capps Plumbing-repair mejector pump	2003	1,398	280	5	280		1,190	14
15	Alden Bennett Const.- Awning	2004	2,350	157	15	157		575	15
16	Alden Bennett Const. -carpeting	2004	841	168	5	168		630	16
17	DSL-cable upgrade	2004	704	70	5	70		275	17
18	Alden Bennett Const. -nursing station repairs	2004	1,788	119	15	119		476	18
19	Alden Bennett Const. -new roof	2004	5,023	502	10	502		1,632	19
20	Alden Bennett Const. -ceiling tiles	2004	3,205	267	12	267		912	20
21	Alden Bennett Const. Asphalt repair	2004	6,580	658	10	658		2,577	21
22	CSI Coker-repair pewash pump	2004	2,325	233	10	233		912	22
23	Alden Bennett Const. -auto door operating equipment	2004	2,788	279	10	279		1,092	23
24	Alden Bennett Const. -kitchen repairs	2004	2,335	253	10	253		740	24
25	Cybor Fire Protection-fire sprinkler	2005	1,510	216	7	216		450	25
26	GT Mechanical-tower pump replacement	2005	1,750	175	10	175		481	26
27	Alden Bennett Const. -resident bathroom replacement	2005	1,867	187	10	187		390	27
28	Capps Plumbing-furnish & install 20 ft of piping	2005	1,985	199	10	199		530	28
29	Top Notch-repair rinse motor on dishwasher	2005	2,829	283	10	283		778	29
30	ABCUSC-Custom cable	2005	2,986	299	10	299		797	30
31	ABCUSC-Custom cable	2005	5,200	520	10	520		1,517	31
32	ABCUSC-master antenna	2005	6,300	630	10	630		1,837	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,633,319	\$ 240,832		\$ 131,540	\$ (109,292)	\$ 3,313,997	34

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

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

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>		\$ 3,633,319	\$ 240,832		\$ 131,540	\$ (109,292)	\$ 3,313,997	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>		\$ 3,713,418	\$ 243,643		\$ 134,351	\$ (109,292)	\$ 3,379,273	34

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

Facility Name & ID Number Alden Naperville Rehab & HCC

# 0022509

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	Totals from Page 12D, Carried Forward		\$ 3,713,418	\$ 243,643		\$ 134,351	\$ (109,292)	\$ 3,379,273	1
2	Replace Various Mtrs and Kitchen storage room thermastat	2006	4,677	467	10	467		896	2
3	Install satellite TV in all common areas and rooms	2006	4,500	450	10	450		713	3
4	remove and replace 500 sq ft of roof above room 201	2006	2,655	266	10	266		399	4
5	Install satellite TV	2006	9,000	900	10	900		1,050	5
6	charge for addtl fire alarm protection per state	2006	17,800	1,780	10	1,780		1,928	6
7	Condensing Unit	2006	11,688	779	15	799	20	1,493	7
8	Engineering Fee for preparation of fire alarm drawings	2006	3,500	233	15	233		447	8
9	Concrete Slab replacement	2006	3,318	221	15	37	(184)	258	9
10	Concrete Slab replacement	2006	3,431	229	15	229		324	10
11									11
12	Install new sidewalk	2007	21,571	1,198	15	1,198		1,198	12
13	Alden Bennett Construction -concrete slab replace	2007	10,593	883	10	883	0	883	13
14	GT Mechanical - rebuild tower pump	2007	7,674	895	5	895		895	14
15	Top Notch - install new compressor	2007	5,539	231	12	231		231	15
16	Pattern - repair generator	2007	9,531	953	5	953	(0)	953	16
17	Top Notch - replace new booster	2007	5,751	96	10	96	0	96	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)		\$ 3,834,646	\$ 253,224		\$ 143,768	\$ (109,456)	\$ 3,391,037	34

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

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 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	\$ 769,929	\$ 53,390	\$ 53,390	\$		\$ 524,290	71
72	Current Year Purchases	15,747	480	480			480	72
73	Fully Depreciated Assets	357,483	1,683	1,683			357,483	73
74								74
75	TOTALS	\$ 1,143,159	\$ 55,553	\$ 55,553	\$		\$ 882,253	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	Transport patients	Midwest: bus	1996	\$ 44,943	\$	\$	\$	3	\$ 44,943	76
77										77
78										78
79	Related Party-AMS	Lumina/Chev/2004	2004	117	29	29		3	117	79
80	TOTALS			\$ 45,060	\$ 29	\$ 29	\$		\$ 45,060	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)	\$	5,678,865	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$	308,806	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$	199,350	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	(109,456)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$	4,318,350	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	Renovation	\$ 1,305,318	92
93			93
94			94
95		\$ 1,305,318	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: Alden Naperville, LLC - a related party

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 7/1/2005

Ending 7/1/2015

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>varies</u>
13.	<u>12/31/2009</u>	\$ <u>varies</u>
14.	<u>12/31/2010</u>	\$ <u>varies</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: \$ 10,129 Description: Copier 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- patient</u>		\$ <u>185.08</u>	\$ <u>2,221</u>	17
18					18
19	<u>related Party - AMS</u>		<u>#####</u>	<u>23,033</u>	19
20					20
21	<b>TOTAL</b>		\$ <u>#####</u>	\$ <u>25,254</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 Naperville Rehab &amp; HCC

# 0022509

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	\$		\$ 92,240	\$		\$ 92,240	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			33,738			33,738	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			149,027			149,027	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See Pg 16A	# of prescrpts				138,979		138,979	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					114,042	132,226		246,268	13
14	TOTAL			\$		\$ 389,047	\$ 271,205		\$ 660,252	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	\$92,239.72
2. ST	39-3	To Col 5	0.00	33,738.28
3.				
4. PT	39-3	To Col 5	0.00	149,026.90
5.				
6.				
7.				
8.				
Pharmacy Supplies per GL			0.00	93,701.12
Manual Input from Related Party- Forum Drugs				45,278.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	0.00	138,979.12
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		114,042.00
Other			0.00	174,315.07
Manual Input: Related Party - Prism				(41,593.00)
Manual Input: Related Party FECII - I.V.				(53,779.00)
Manual Input: Related Party FECII - Wound Care				(3,134.00)
Oxygen, from reclass worksheet				56,417.00
13. Col 6: Supplies Total		To Col 6	0.00	132,226.07
13. Total Line 13, Column 8			0.00	132,226.07
14. Total			0.00	660,252.09

Facility Name & ID Number Alden Naperville Rehab & HCC# 0022509Report 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>35,000</u> )	917,838	917,838	3
4	Supply Inventory (priced at )	1,390	1,390	4
5	Short-Term Investments			5
6	Prepaid Insurance		42,223	6
7	Other Prepaid Expenses	21,675	131,361	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due to 3rd Parties</u>	132,612	132,612	9
	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,073,515	\$ 1,225,423	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		4,300,000	13
14	Buildings, at Historical Cost		7,482,905	14
15	Leasehold Improvements, at Historical Cost	1,503,801	1,503,801	15
16	Equipment, at Historical Cost	1,123,442	1,123,442	16
17	Accumulated Depreciation (book methods)	(2,066,298)	(2,533,980)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe <u>Finance Fees</u>		648,599	22
23	Other(specify): <u>CIP</u>		1,305,319	23
	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 560,945	\$ 13,830,086	24
	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 1,634,460	\$ 15,055,509	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 652,272	\$ 686,608	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	183,528	183,528	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	430,541	430,541	30
	Accrued Taxes Payable (excluding real estate taxes)	23,462	23,462	31
32	Accrued Real Estate Taxes(Sch.IX-B)		134,000	32
33	Accrued Interest Payable		70,239	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accrued ins, exps, idpa, sales tax</u>	26,741	232,918	36
37				37
	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 1,316,544	\$ 1,761,296	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,629,897	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Dues to Affiliates</u>	5,401,441	4,052,917	43
44				44
	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$ 5,401,441	\$ 17,682,814	45
	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 6,717,985	\$ 19,444,110	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (5,083,525)	\$ (4,388,601)	47
	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 1,634,460	\$ 15,055,509	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,241,681)	1
2	Restatements (describe):		2
3	Rounding difference	4	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,241,677)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(841,848)	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)	\$ (841,848)	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)	\$ (5,083,525)	24 *

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

Facility Name & ID Number Alden Naperville Rehab & HCC# 0022509Report Period Beginning: 1/1/07Ending: 12/31/07**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	\$ 7,853,001	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 7,853,001	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	35,065	6
7	Oxygen	28,839	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 63,904	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	28	12
13	Barber and Beauty Care	1,638	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	269	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	15,391	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 17,326	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	25,977	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 25,977	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Page 19A</u>	9,707	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 9,707	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 7,969,915	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,692,116	31
32	Health Care	2,968,606	32
33	General Administration	1,840,434	33
<b>B. Capital Expense</b>			
34	Ownership	1,656,443	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	543,021	35
36	Provider Participation Fee	111,143	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 8,811,763	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(841,848)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (841,848)	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.

**Naperville  
2007**

Column 1  
Amount

Page 19A

-----  
Misc Income (Med Records) 65.00  
Misc Income ( Payroll ) 70.05  
Adjustment to prior year expense 9,571.43

-----  
9,706.48  
=====

Facility Name & ID Number Alden Naperville Rehab & HCC

# 0022509

Report Period Beginning: 1/1/07

Ending: 12/31/07

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,648	1,758	\$ 60,562	\$ 34.45	1
2	Assistant Director of Nursing	1,800	1,800	56,967	31.65	2
3	Registered Nurses	19,594	21,355	645,685	30.24	3
4	Licensed Practical Nurses	19,837	21,389	581,291	27.18	4
5	CNAs & Orderlies	66,626	70,927	1,015,242	14.31	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	39,793	2,919	42,161	14.44	8
9	Activity Director	2,080	2,080	55,221	26.55	9
10	Activity Assistants	5,023	5,508	73,826	13.40	10
11	Social Service Workers	2,080	2,080	39,591	19.03	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	45,122	21.69	13
14	Head Cook	6,200	6,200	102,334	16.51	14
15	Cook Helpers/Assistants	29,510	30,909	314,592	10.18	15
16	Dishwashers					16
17	Maintenance Workers	4,136	4,160	92,634	22.27	17
18	Housekeepers	21,189	22,822	269,441	11.81	18
19	Laundry	6,081	6,553	63,578	9.70	19
20	Administrator	2,120	2,120	85,975	40.55	20
21	Assistant Administrator					21
22	Other Administrative	7,672	7,920	197,923	24.99	22
23	Office Manager	2,106	2,106	32,756	15.55	23
24	Clerical	2,438	2,438	20,590	8.45	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	45,995	22.11	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director	1,032	1,032	18,231	17.67	32
33	Other(specify) Alz Sup & Aides	6,676	6,819	72,376	10.61	33
34	TOTAL (lines 1 - 33)	251,801	227,055	\$ 3,932,093 *	\$ 17.32	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	\$ 12,000	1-3	35
36	Medical Director	Monthly	13,500	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,872	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	Varies	1,008	11-3	44
45	Social Service Consultant	Varies	244	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 31,624		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







Facility Name & ID Number

ALDEN NURSING CENTER - NAPERVILLE

Period Ending: 12/31/07

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

(See instructions.)

	1	2	3	4	5								6	7	8	9	10	11	12	13
	Improvement Type	Month/Yr Improvement	Total Cost	Useful Life	Amount of Expense Amortized Per Year															
					FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012							
45	Climate Service (repair boiler,water h	3/99	2,629	3	0	0	0													
46	Climate Service (clean coils)	3/99	1,771	3	0	0	0													
47	Chicago Cooling(start up chiller)	7/99	4,019	3	0	0	0													
48	Painting>\$1,500 ytd for 1999	7/99	12,345	3	0	0	0													
49	Climate Service (boiler repair)	3/00	4,371	3	0	0	0													
50	GT Mechanical (repair chiller conden	5/00	2,098	3	0	0	0													
51	Alden Bennett Construction (time & r	7/00	700	3	0	0	0													
52	Alden Bennett Construction (painting)	6/00	6,112	3	0	0	0													
53	Alden Bennett Construction (time & r	12/00	8,531	3	0	0	0													
54	Painting>\$1,500 ytd for 2000	7/00	8,585	3	1,431	0	0													
55	Alden Bennett Construction (time & r	1/02	3,719	15	248	248	248	248	248	248	248	248	248							
56	Alden Bennett Construction (time & r	3/02	1,755	15	117	117	117	117	117	117	117	117	117							
55	<b>TOTALS (sum of pages 22, 22A, &amp; 22B)</b>		164,830		2,311	1,221	880	880	880	880	880	880	880							

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Il. Health Care Assoc. \$12,139
- (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. \$ 41,482 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. \$ 111,143  
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. \$ 29,512 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. \$ \_\_\_\_\_  
c. What percent of all travel expense relates to transportation of nurses and patients? 0  
d. Have vehicle usage logs been maintained? No  
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No  
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes  
**g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (17) Has an audit been performed by an independent certified public accounting firm? No.  
Firm Name: \_\_\_\_\_ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? \_\_\_\_\_ 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 \$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.