



Facility Name & ID Number Alden Estates of Evanston

# 0040733 Report Period Beginning: 1/1/08 Ending: 12/31/08

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	42	Skilled (SNF)	42	15,372	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5	57	Sheltered Care (SC)	57	20,862	5
6		ICF/DD 16 or Less		0	6
7	99	TOTALS	99	36,234	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 Patient Days by Level of Care and Primary Source of Payment			5	
		2 Medicaid Recipient	3 Private Pay	4 Other		
8	SNF	784	2,190	9,627	12,601	8
9	SNF/PED					9
10	ICF	244	2,373		2,617	10
11	ICF/DD					11
12	SC		8,903		8,903	12
13	DD 16 OR LESS					13
14	TOTALS	1,028	13,466	9,627	24,121	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 66.57%

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)  
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 3/15/96

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 3/15/96 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 9,527

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: 12/31/08 Fiscal Year: 12/31/08

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

## STATE OF ILLINOIS

Page 3

Facility Name &amp; ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/08 Ending: 12/31/08

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

	Operating Expenses	Costs Per General Ledger				Reclassification 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	440,709	28,151		468,860	2,265	471,125	2,770	473,895		1
2	Food Purchase		196,911		196,911	(27,584)	169,327	(6,285)	163,042		2
3	Housekeeping	47,399	28,757		76,156	612	76,768	1,945	78,713		3
4	Laundry	61,346	15,905		77,251	518	77,769		77,769		4
5	Heat and Other Utilities			153,881	153,881		153,881	(6,285)	147,596		5
6	Maintenance	77,986		153,573	231,559	439	231,998	22,802	254,800		6
7	Other (specify):* Security&Rel Party							2,943	2,943		7
8	<b>TOTAL General Services</b>	<b>627,440</b>	<b>269,724</b>	<b>307,454</b>	<b>1,204,618</b>	<b>(23,750)</b>	<b>1,180,868</b>	<b>17,890</b>	<b>1,198,758</b>		<b>8</b>
<b>B. Health Care and Programs</b>											
9	Medical Director			97,000	97,000		97,000		97,000		9
10	Nursing and Medical Records	1,502,971	99,959	5,191	1,608,121	15,225	1,623,346	26,044	1,649,390		10
10a	Therapy	25,895			25,895		25,895		25,895		10a
11	Activities	57,420	2,667	5,468	65,555		65,555		65,555		11
12	Social Services	83,923			83,923		83,923		83,923		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party Benef							3,738	3,738		15
16	<b>TOTAL Health Care and Programs</b>	<b>1,670,209</b>	<b>102,626</b>	<b>107,659</b>	<b>1,880,494</b>	<b>15,225</b>	<b>1,895,719</b>	<b>29,782</b>	<b>1,925,501</b>		<b>16</b>
<b>C. General Administration</b>											
17	Administrative	79,781			79,781		79,781	38,592	118,373		17
18	Directors Fees										18
19	Professional Services			514,688	514,688	(13,994)	500,694	(460,438)	40,256		19
20	Dues, Fees, Subscriptions & Promotions			54,758	54,758		54,758	(45,895)	8,863		20
21	Clerical & General Office Expenses	150,640	24,998	122,092	297,730	146	297,876	112,299	410,175		21
22	Employee Benefits & Payroll Taxes			327,799	327,799	22,373	350,172	(9)	350,163		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,477	4,477		4,477	1,439	5,916		24
25	Other Admin. Staff Transportation			6,682	6,682		6,682	5,841	12,523		25
26	Insurance-Prop.Liab.Malpractice			108,357	108,357	(857)	107,500	6,896	114,396		26
27	Other (specify):* Bad Debt&Relat Party Benef			38,640	38,640		38,640	(15,069)	23,571		27
28	<b>TOTAL General Administration</b>	<b>230,421</b>	<b>24,998</b>	<b>1,177,493</b>	<b>1,432,912</b>	<b>7,668</b>	<b>1,440,580</b>	<b>(356,344)</b>	<b>1,084,236</b>		<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	<b>2,528,070</b>	<b>397,348</b>	<b>1,592,606</b>	<b>4,518,024</b>	<b>(857)</b>	<b>4,517,167</b>	<b>(308,672)</b>	<b>4,208,495</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 &amp; ID Number

Alden Estates of Evanston

#0040733

Report Period Beginning:

1/1/08

Ending:

12/31/08

## 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			40,745	40,745		40,745	197,670	238,415			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			61,641	61,641	857	62,498	403,496	465,994			32
33	Real Estate Taxes			208,242	208,242	(208,242)		159,641	159,641			33
34	Rent-Facility & Grounds			570,560	570,560	208,242	778,802	(778,802)				34
35	Rent-Equipment & Vehicles			25,877	25,877		25,877	18,301	44,178			35
36	Other (specify):*							35,579	35,579			36
37	<b>TOTAL Ownership</b>			907,065	907,065	857	907,922	35,885	943,807			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		492,942	799,600	1,292,542		1,292,542	(184,166)	1,108,376			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			23,058	23,058		23,058		23,058			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		492,942	822,658	1,315,600		1,315,600	(184,166)	1,131,434			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,528,070	890,290	3,322,329	6,740,689		6,740,689	(456,953)	6,283,736			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  
 Reclassifications on Pgs 3 & 4 - Column 5

IDPH Facility ID Number: #0040733

Report Period Beginning: 1/1/2008  
 Report Period Ending: 12/31/2008

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(27,584.04)	Employee Meals
	22	27,584.04	Employee Meals
22		(5,210.61)	Uniforms
	10	1,230.67	Uniforms
	1	2,264.77	Uniforms
	3	612.09	Uniforms
	4	518.57	Uniforms
	6	438.80	Uniforms
	11		Uniforms
	21	145.71	Uniforms
26		(857.00)	Interest - old policy/curr yr portion
	32	857.00	Interest - old policy/curr yr portion
26			Interest - new policy/curr yr portion
	32		Interest - new policy/curr yr portion
33		(208,242.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	208,242.00	Rent - Real Estate Tax on associated landowner (Pg 6)
<u>Others, if any:</u>			
19		(13,694.24)	Reclass Clinical Coordinators to Ln 10
	10	13,694.24	Reclass Clinical Coordinators to Ln 10
19		(300.00)	Reclass Dentist to Ln 10
	10	300.00	Reclass Dentist to Ln 10

Net

-

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 1/1/08

Ending: 12/31/08

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	(8)	2		4
5	Telephone, TV & Radio in Resident Rooms	(4,500)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(21,491)	30		9
10	Interest and Other Investment Income	(35)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,073)	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	15	21		17
18	Fines and Penalties				18
19	Entertainment	(177)	20		19
20	Contributions	(4,400)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(11,727)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(38,640)	27		24
25	Fund Raising, Advertising and Promotional	(15,617)	20		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employees				28
29	Yellow Page Advertising				29
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (98,653)		\$	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)	(249,160)	Various	34
35	Other- Attach Schedule	(109,140)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (358,300)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (456,953)		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			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 Estates of Evanston

ID# 0040733

Report Period Beginning: 1/1/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Valet Cost	\$ (49,619)	21	1
2	Late Fees on Utilities	(7,748)	5	2
3	Intercompany Interest Not Allowed	(60,475)	32	3
4	Miscellaneous Income - Misc	(74)	21	4
5	Miscellaneous Income - Medical Records	(721)	10	5
6	Miscellaneous Income - Jury Duty Receipt	(69)	21	6
7	Miscellaneous Income - Food Vendor Rebate	(1,139)	2	7
8	Miscellaneous Income - Polling Site Usage	(175)	6	8
9	Miscellaneous Income - Donations	(10)	20	9
10	Vendor Settlements-Relational Technology Solutions	(800)	21	10
11	Vendor Settlements-Relational Technology Solutions	800	6	11
12	Back Out 29.31% of PAC Fees from IHCA Bills	(1,279)	20	12
13	Reduce deprec exp on Pg 13 items under \$2,500	(5,604)	30	13
14	Reduce deprec exp on Pg 12 items under \$2,500	(1,693)	30	14
15	Expense capital itmes > \$2,500 on pg 13 items	11,669	6	15
16	Expense capital itmes > \$2,500 on pg 12 items	8,942	6	16
17	Expense Related Party Items < \$2,500	774	6	17
18	Eliminate non-care employee benefits	(9)	22	18
19	Eliminate non-care marketing costs	(9)	20	19
20				20
21	Deming Related Costs	(263)	24	21
22				22
23	Eliminate Americans for Job Security	(864)	20	23
24				24
25	Adj for ABC Related Party Profit - Pg 12	(5)	30	25
26	Adj for ABC Related Party Profit - Pg 13	(9)	30	26
27				27
28	Eliminate legal invoices from prior year	(760)	19	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>	(109,140)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733 Report Period Beginning:

1/1/08

Ending: 12/31/08

## 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	2,770	0	0	0	0	0	0	0	0	2,770	1
2	Food Purchase	(3,220)	0	0	(3,065)	0	0	0	0	0	0	0	(6,285)	2
3	Housekeeping	0	0	1,945	0	0	0	0	0	0	0	0	1,945	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(7,748)	0	1,463	0	0	0	0	0	0	0	0	(6,285)	5
6	Maintenance	17,510	0	5,363	0	0	0	(71)	0	0	0	0	22,802	6
7	Other (specify):*	0	0	2,624	319	0	0	0	0	0	0	0	2,943	7
8	<b>TOTAL General Services</b>	<b>6,542</b>	<b>0</b>	<b>14,165</b>	<b>(2,746)</b>	<b>0</b>	<b>0</b>	<b>(71)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,890</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	(721)	0	22,180	3,251	1,334	0	0	0	0	0	0	26,044	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	3,738	0	0	0	0	0	0	0	0	3,738	15
16	<b>TOTAL Health Care and Programs</b>	<b>(721)</b>	<b>0</b>	<b>25,918</b>	<b>3,251</b>	<b>1,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,782</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	38,592	0	0	0	0	0	0	0	0	38,592	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(12,487)	5,500	(453,451)	0	0	0	0	0	0	0	0	(460,438)	19
20	Fees, Subscriptions & Promotions	(22,356)	796	(24,335)	0	0	0	0	0	0	0	0	(45,895)	20
21	Clerical & General Office Expenses	(50,547)	0	115,954	8,603	38,289	0	0	0	0	0	0	112,299	21
22	Employee Benefits & Payroll Taxes	(9)	0	0	0	0	0	0	0	0	0	0	(9)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(263)	0	1,701	0	0	0	0	0	0	0	0	1,439	24
25	Other Admin. Staff Transportation	0	0	5,841	0	0	0	0	0	0	0	0	5,841	25
26	Insurance-Prop.Liab.Malpractice	0	6,800	96	0	0	0	0	0	0	0	0	6,896	26
27	Other (specify):*	(38,640)	0	23,061	914	(404)	0	0	0	0	0	0	(15,069)	27
28	<b>TOTAL General Administration</b>	<b>(124,301)</b>	<b>13,096</b>	<b>(292,541)</b>	<b>9,517</b>	<b>37,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(356,344)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(118,480)</b>	<b>13,096</b>	<b>(252,458)</b>	<b>10,022</b>	<b>39,219</b>	<b>0</b>	<b>(71)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(308,672)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/08

Ending:

12/31/08

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

	Capital Expense	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>D. Ownership</b>												
30	Depreciation	(28,803)	222,282	2,842	0	1,349	0	0	0	0	0	0	197,670 30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0 31
32	Interest	(60,510)	413,902	47,167	0	2,937	0	0	0	0	0	0	403,496 32
33	Real Estate Taxes	0	157,282	2,189	0	170	0	0	0	0	0	0	159,641 33
34	Rent-Facility & Grounds	0	(778,802)	0	0	0	0	0	0	0	0	0	(778,802) 34
35	Rent-Equipment & Vehicles	0	0	18,301	0	0	0	0	0	0	0	0	18,301 35
36	Other (specify):*	0	35,579	0	0	0	0	0	0	0	0	0	35,579 36
37	<b>TOTAL Ownership</b>	<b>(89,313)</b>	<b>50,243</b>	<b>70,499</b>	<b>0</b>	<b>4,456</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,885 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	(28,451)	(42,382)	(113,333)	0	0	0	0	0	(184,166) 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>(28,451)</b>	<b>(42,382)</b>	<b>(113,333)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(184,166) 44</b>
45	<b>GRAND TOTAL COST (sum of lines 29, 37 &amp; 44)</b>	<b>(207,793)</b>	<b>63,339</b>	<b>(181,959)</b>	<b>(18,429)</b>	<b>1,293</b>	<b>(113,333)</b>	<b>(71)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(456,953) 45</b>

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/08

Ending:

12/31/08

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	\$ 778,802	Alden Estates of Evanston II, Inc.		\$	\$ (778,802) 1
2	V	32 Investment Income - RR	741	Alden Estates of Evanston II, Inc.			(741) 2
3	V	20 Miscellaneous Income	57	Alden Estates of Evanston II, Inc.			(57) 3
4	V	19 Accounting Fees		Alden Estates of Evanston II, Inc.		5,500	5,500 4
5	V	20 Dues & Subscriptions		Alden Estates of Evanston II, Inc.		853	853 5
6	V	33 RE Tax Expense		Alden Estates of Evanston II, Inc.		157,282	157,282 6
7	V	26 Property & Liability Insurance		Alden Estates of Evanston II, Inc.		6,800	6,800 7
8	V	36 Mortgage Insurance Premium		Alden Estates of Evanston II, Inc.		35,579	35,579 8
9	V	32 Interest on Mortgage Note		Alden Estates of Evanston II, Inc.		409,577	409,577 9
10	V	30 Depreciation		Alden Estates of Evanston II, Inc.		222,282	222,282 10
11	V	32 Amortization		Alden Estates of Evanston II, Inc.		5,066	5,066 11
12	V						
13	V						
14	Total		\$ 779,600			\$ 842,939	\$ * 63,339 14

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

VII. RELATED PARTIES (continued)

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

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

1	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	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 1,463	\$ 1,463	15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		1,701	1,701	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		5,841	5,841	17
18	V	26 Insurance		Alden Management Services, Inc.		96	96	18
19	V	20 Dues/Subscriptions	24,600	Alden Management Services, Inc.		265	(24,335)	19
20	V	30 Depreciation		Alden Management Services, Inc.		2,842	2,842	20
21	V	32 Amortization		Alden Management Services, Inc.		30	30	21
22	V	33 Real Estate Tax		Alden Management Services, Inc.		2,189	2,189	22
23	V	35 Rent-Equip/Vehic		Alden Management Services, Inc.		18,301	18,301	23
24	V	32 Interest		Alden Management Services, Inc.		47,137	47,137	24
25	V	1 Dietary Salary		Alden Management Services, Inc.		2,770	2,770	25
26	V	3 Housekeeping Salary		Alden Management Services, Inc.		1,945	1,945	26
27	V	7 Employee Benef-Gen'l Servs		Alden Management Services, Inc.		2,624	2,624	27
28	V	10 Nurs/Med Rec Salary		Alden Management Services, Inc.		22,180	22,180	28
29	V	15 Employee Benef-Health Care		Alden Management Services, Inc.		3,738	3,738	29
30	V	17 Administrative Salary		Alden Management Services, Inc.		38,592	38,592	30
31	V	27 Employee Benef-Administrative		Alden Management Services, Inc.		23,061	23,061	31
32	V	19 Professional Fees	472,853	Alden Management Services, Inc.		19,402	(453,451)	32
33	V	21 Gen'l & Admin		Alden Management Services, Inc.		115,954	115,954	33
34	V	6 Repair & Mainten.	11,122	Alden Management Services, Inc.		16,485	5,363	34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 508,575			\$ 326,616	\$ * (181,959)	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	2 Tube Feeding	\$ 7,607	Prism Health Care Services, Inc.	0.00%	\$ 4,542	\$ (3,065)
16	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		9,911	3,251
17	V	39 Supplies	56,675	Prism Health Care Services, Inc.		28,224	(28,451)
18	V	21 Salary G & A		Prism Health Care Services, Inc.		5,169	5,169
19	V	27 Employee Benefits		Prism Health Care Services, Inc.		914	914
20	V	7 Employee Benefits		Prism Health Care Services, Inc.		319	319
21	V	21 G & A		Prism Health Care Services, Inc.		3,434	3,434
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 70,942			\$ 52,513	\$ * (18,429)

\* 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	\$ 248,213	Forum Extended Care Services II, Inc.	0.00%	\$ 360,873	\$ 112,660	15
16	V	39 IV	181,352	Forum Extended Care Services II, Inc.		26,441	(154,911)	16
17	V	39 Wound Care	644	Forum Extended Care Services II, Inc.		513	(131)	17
18	V	10 House Stock	4,315	Forum Extended Care Services II, Inc.		4,070	(245)	18
19	V	10 Pharmacy Consultant	3,706	Forum Extended Care Services II, Inc.		5,285	1,579	19
20	V	27 Employee Vaccinations	1,996	Forum Extended Care Services II, Inc.		1,592	(404)	20
21	V	21 Employee Benefit: G & A		Forum Extended Care Services II, Inc.		2,512	2,512	21
22	V	21 Salary: G & A		Forum Extended Care Services II, Inc.		21,628	21,628	22
23	V	21 General & Administrative		Forum Extended Care Services II, Inc.		14,149	14,149	23
24	V	32 Interest		Forum Extended Care Services II, Inc.		2,937	2,937	24
25	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		170	170	25
26	V	30 Depreciation		Forum Extended Care Services II, Inc.		1,349	1,349	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		\$ 440,226			\$ 441,519	\$ * 1,293	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 Revenue	\$ 764,295	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 650,962	\$ (113,333)	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		\$ 764,295			\$ 650,962	\$ * (113,333)	39

\* 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: 1/1/08 Ending: 12/31/08

**VII. RELATED PARTIES (continued)**

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 Repairs & Maintenance	\$ 12,586	Alden Bennett Construction Company, Inc.	0.00%	\$ 12,515	\$	(71)	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		\$ 12,586			\$ 12,515	\$ *	(71)	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

Provider No. 0040733

Report Period Beginning:

1/1/08

Ending: 12/31/08

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 Estates of Naperville, 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			
Alden Village North, Inc.	Chicago			

Facility Name & ID Number Alden Estates of Evanston # 0040733 Report Period Beginning: 1/1/08 Ending: 12/31/08

## 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	176,431	79.2	1.98	Salary	\$ 3,569	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	65,873	79.2	1.98	Salary	1,332	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	38,324	79.2	1.98	Salary	775	6-7	3
4											4
5											5
6	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										6
7	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										7
8	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 5,676		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: 1/1/08

Ending: 12/31/08

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*	30	\$ 73,771	\$	24,121	\$ 1,463	1
2	24	Travel/Seminar	patient days*	30	85,812		24,121	1,701	2
3	25	Other Admin Travel	patient days*	30	294,582		24,121	5,841	3
4	26	Insurance	patient days*	30	4,828		24,121	96	4
5	20	Dues/Subscriptions	patient days*	30	13,344		24,121	265	5
6	30	Depreciation	no. of providers	30	98,652		1	2,842	6
7	31	Amortization	patient days*	30	1,500		24,121	30	7
8	33	Real Estate Tax	patient days*	30	125,958		24,121	2,189	8
9	35	Rent-Equip/Vehic	patient days*	30	923,032		24,121	18,301	9
10	32	Interest	patient days*	30	1,783,086		24,121	47,137	10
11	1	Dietary Salary	patient days*	30	139,689	139,689	24,121	2,770	11
12	3	Housekeeping Salary	patient days*	30	98,076	98,076	24,121	1,945	12
13	7	Employee Benef-Gen'l Servs	patient days*	30	132,325		24,121	2,624	13
14	10	Nurs/Med Rec Salary	patient days*	30	1,256,694	1,256,694	24,121	22,180	14
15	15	Employee Benef-Health Care	patient days*	30	188,531		24,121	3,738	15
16	17	Administrative Salary	patient days*	30	2,118,865	2,118,865	24,121	38,592	16
17	27	Employee Benef-Administrative	patient days*	30	1,163,122		24,121	23,061	17
18	19	Professional Fees	patient days*	30	978,599	605,253	24,121	19,402	18
19	21	Gen'l & Admin	patient days*	30	5,848,424	5,104,656	24,121	115,954	19
20	6	Repair & Mainten.	patient days*	30	831,505	644,276	24,121	16,485	20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 16,160,395	\$ 9,967,509		\$ 326,616	25

Facility Name & ID Number Alden Estates of Evanston# 0040733

Report Period Beginning:

1/1/08

Ending:

12/31/08

## 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	
						Original	Balance					
	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									
	<b>A. Directly Facility Related</b>											
	<b>Long-Term</b>											
1	Cambridge (GL2505/7055)		X	Operations	\$43,000.00	06/2005	\$ 8,000,800	\$ 7,624,107	7/2040	5.5000	\$ 409,577	1
2												2
3												3
4												4
5	Insurance Reclass (Interest)		X	Malpractice Insurance							2,023	5
	<b>Working Capital</b>											
6												6
7	Related Party-AMS		X	Working Capital							47,137	7
8	Related Party-FECII		X	Working Capital							2,937	8
9	TOTAL Facility Related				\$43,000.00		\$ 8,000,800	\$ 7,624,107			\$ 461,674	9
	<b>B. Non-Facility Related*</b>											
10	Interest Income Repl Reserve	X									(741)	10
11	Interest Inc (corp)(4646/4975)	X									(35)	11
12	Amortization on Finance Fees										5,096	12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 4,320	14
15	TOTALS (line 9+line14)						\$ 8,000,800	\$ 7,624,107			\$ 465,994	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 35,579 Line # 36

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

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

**IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)**

**B. Real Estate Taxes**

		<b>Important</b> , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																		
1.	Real Estate Tax accrual used on 2007 report.		\$ <b>203,200</b>		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.)		\$ <b>177,582</b>		2															
3.	Under or (over) accrual (line 2 minus line 1).		\$ <b>(25,618)</b>		3															
4.	Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ <b>182,900</b>		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. <b>Plus: Related Party Taxes - See Pg 10A</b>		\$ <b>157,282</b>		7															
Real Estate Tax History:			\$ <b>2359</b>																	
			\$ <b>159,641</b>																	
Real Estate Tax Bill for Calendar Year:		<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td>2003</td><td style="text-align: right;">202,663</td><td style="text-align: center;">8</td></tr> <tr><td>2004</td><td style="text-align: right;">191,787</td><td style="text-align: center;">9</td></tr> <tr><td>2005</td><td style="text-align: right;">193,521</td><td style="text-align: center;">10</td></tr> <tr><td>2006</td><td style="text-align: right;">197,263</td><td style="text-align: center;">11</td></tr> <tr><td>2007</td><td style="text-align: right;">177,582</td><td style="text-align: center;">12</td></tr> </table>	2003	202,663	8	2004	191,787	9	2005	193,521	10	2006	197,263	11	2007	177,582	12	<b>FOR BHF USE ONLY</b>		
2003	202,663	8																		
2004	191,787	9																		
2005	193,521	10																		
2006	197,263	11																		
2007	177,582	12																		
			13	FROM R. E. TAX STATEMENT FOR 2007 \$	13															
			14	PLUS APPEAL COST FROM LINE 5 \$	14															
			15	LESS REFUND FROM LINE 6 \$	15															
			16	AMOUNT TO USE FOR RATE CALCULATION \$	16															

The current year accrual is based on an estimated 3% increase of the prior year tax.

**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:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 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 2008 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,

**2007 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 Costs**

Enter the tax index number and real estate tax assessed for 2007 on the lines provided below. Enter only the portion of total 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 2007.

(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 supplement</u>	<u>Related Party-Alden Management Services</u>	<u>\$ 295,853.00</u>	<u>\$ 2,189.00</u>
2. <u>See attached supplement</u>	<u>Related Party-Forum Extended Care</u>	<u>\$ 28,917.00</u>	<u>\$ 170.00</u>
3. <u>10-10-200-2077-0000</u>	<u>Nursing Home Facility</u>	<u>\$ 177,581.79</u>	<u>\$ 177,581.79</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		<b>\$ <u>502,351.79</u></b>	<b>\$ <u>179,940.79</u></b>

**B. Real Estate Tax Cost Allocation:**

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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008

**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 &amp; ID Number Alden Estates of Evanston

# 0040733 Report Period Beginning:

1/1/08 Ending:

12/31/08

**X. BUILDING AND GENERAL INFORMATION:**A. Square Feet: 53,567 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3C. 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 ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

---



---



---



---



---



---

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
If so, please complete the following:1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	SNF/Assisted Living	53,277	1995	\$ 350,000	1
2					2
3	TOTALS	53,277		\$ 350,000	3

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/08

Ending:

12/31/08

**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)	1,900,975	4
5	Building	1999		54,450	1,601	34	1,601		14,410	5
6										6
7										7
8	Related Party-Forum		1978	14,056		25			14,056	8
	<b>Improvement Type**</b>									
9	Repair: boiler, valve, elect. Fixtures, heater, TV antenna		1995	17,311	470	10-20	470		14,899	9
10	Install lawn sprinkler system		1996	19,670	1,311	15	1,311		16,210	10
11	Demolition, excavating, electricalwork, masonry		1996	39,481	2,114	25	2,114		27,961	11
12	Sign		1996	745	52	12	52		745	12
13	Sink		1996	1,366	68	20	68		859	13
14	Motor repair		1996	3,300	165	20	165		2,145	14
15	Elevator remodeling		1996	3,018	151	20	151		1,849	15
16	Install new electrical outlets		1997	2,542		5			2,542	16
17	Telephone system upgrade		1997	2,698		10			2,698	17
18	Repair panel		1998	3,631		5			3,631	18
19	Repair rainshields, relief valve		1998	7,117	297	10	297		7,118	19
20	Replace fan motor		1998	5,797		5			5,797	20
21	Electrical panel		1998	1,926	128	10	128		1,926	21
22	Replace freezer compressor		1998	3,457	230	10	230		3,457	22
23	Replace fire alarm sys		1998	56,459	3,764	15	3,764		38,580	23
24	Elm heating-cooler-hvac		1999	2,500	250	10	250		2,375	24
25	Aqua plumbing-water heater		1999	10,445	696	15	696		6,382	25
26	CSI-repair air maint. Handler unit		1999	1,855	185	10	185		1,823	26
27	New horizons-hook up phone		1999	1,827	183	10	183		1,751	27
28	Alden Bennett Const.		2000	7,160	716	10	716		6,444	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		1,938	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		991	33
34	CSI-replace compressor		2000	1,770	177	10	177		1,490	34
35	Alden Bennett-seca/stripe parking lot, replace sidewalk		2000	5,582	246	5-15	246		3,924	35
36	Service on Elliot Will -CSI Coker		2001	5,205	521	10	521		3,124	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

## STATE OF ILLINOIS

Page 12A

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/08

Ending:

12/31/08

## 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		661	40
41	New Horizon (replace main frame)	2002	1,745	146	5	146		1,687	41
42	ABC - parquet floor	2003	5,398	540	10	540		3,194	42
43	ABC - interior work - various - walls/bathroom	2003	8,703	870	10	870		5,077	43
44	ABC - replaced HID Ballasts (3) HID Lamp (1)	2003	2,870	287	10	287		1,674	44
45	Csi-Coker - door gasket/safety switch	2003	2,480	496	5	496		2,770	45
46	ABC - sewage ejector pump - install	2003	6,104	610	10	610		3,255	46
47	ABC	2003	6,955	695	10	695		3,535	47
48	US Foods - steamer	2003	1,059	212	5	212		1,077	48
49	ABC-fence work	2004	1,875	234	8	234		1,152	49
50	ABC-interior work various walls/bathroom	2004	2,540	254	10	254		1,164	50
51	ABC-replaced HID ballasts	2004	1,406	70	20	70		310	51
52	New Horizons - move phone extensions between floors	2005	1,358	272	5	272		1,087	52
53	ABC - Shaw Malabar carpet for 1st floor	2005	6,493	649	10	649		2,597	53
54	ABC - Excelon VC Tile in PT room	2005	1,992	199	10	199		697	54
55	ABC - Excelon VC Tile in PT room	2006	3,300	330	10	330		716	55
56	GT Mechanical-replaced transformer & refrigerant for AC unit	2006	4,366	437	10	437		1,128	56
57	ABC - new smoke detectors, upgrade fire alarm software	2006	11,602	1,160	10	1,160		1,740	57
58	Top Notch Service-replaced 5 wells	2006	5,985	599	10	599		1,347	58
59									59
60	Therapy Room Expansion	2007	94,048	3,243	29	3,243		5,675	60
61	Hot Water Tank Replacement	2007	24,003	2,400	10	2,400		4,200	61
62	Repair air conditioner/Replace compressor	2007	37,488	3,749	10	3,749		6,248	62
63	Repair freezer door assembly	2007	3,945	395	10	395		625	63
64	Replace pump motor chiller	2007	5,544	554	10	554		877	64
65	Replace worn & torn cubicle curtains	2007	2,566	257	10	257		385	65
66	Charge Chiller	2007	5,773	577	10	577		866	66
67	Repair broken fence & driveway	2007	6,447	430	15	430		537	67
68	Replace worn & damaged window shades	2007	3,840	384	10	384		416	68
69	New boilers/hoses/Install	2007	5,580	279	20	279		419	69
70	TOTAL (lines 4 thru 69)		\$ 5,932,718	\$ 193,483		\$ 171,992	\$ (21,491)	\$ 2,154,566	70

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

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,932,718	\$ 193,483		\$ 171,992	\$ (21,491)	\$ 2,154,566	1
2									2
3	ABC-New Cubicle Track/Curtains/New Control Pump Circuit	2008	6,029	352	10	352		352	3
4	ABC-New Sidewalk	2008	7,189	240	15	240		240	4
5	ABC-Replace Failed Centronic Door Closures to Patient Units	2008	2,911	267	10	267		267	5
6	ABC-New Shower	2008	2,572	75	20	75		75	6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,951,418	\$ 194,416		\$ 172,925	\$ (21,491)	\$ 2,155,500	34

\*\*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:

1/1/08

Ending:

12/31/08

## 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>		\$ 5,951,418	\$ 194,416		\$ 172,925	\$ (21,491)	\$ 2,155,500	1
2									2
3	Related Party-Forum Prof Center Building:								3
4	Leasehold Improvement-Remodeling	1980	10,666		15			10,666	4
5	Leasehold Improvement-Remodeling	1980	16,708		20			16,708	5
6	Leasehold Improvement-Tenant Improvem	1987	864		13			864	6
7	Leasehold Improvement-AMS Remode	1988	13,861		10			13,861	7
8	Leasehold Improvement-Roof	1994	3,097	194	16	194		2,711	8
9	Leasehold Improvement-Build.Improv	1996	1,092	68	16	68		884	9
10	Leasehold Improvement-Asphalting	2000	85		3			85	10
11	Leasehold Improvement-DAI	2001	149	15	10	15		107	11
12	Leasehold Improvement-Bathrooms	2002	645	58	7	58		436	12
13	Leasehold Improvement-Suite Renovation	2003	1,583	157	10	157		950	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, et	2004	1,982	375	7	375		1,546	14
15	Leasehold Improvement-sidewalks-City of Chic	2007	102	20	5	20		41	15
16	Leasehold Improvement-Carpet: Superior Install	2007	94	19	5	19		37	16
17	Leasehold Improvement-Condensing Unit: Suite 140	2007	813	116	5	116		232	17
18	Leasehold Improvement-Add-on Improvement, fixture bas	1980	69		23			69	18
19	Leasehold Improvement-Add-on Improvement, lighting bas	2001	119		5			119	19
20	Leasehold Improvements-fire extinguisher	2007	22	4	5	4		6	20
21	Leasehold Improvements-paving/glasswork/hvac/carpe	2008	392	24	5	24		24	21
22									22
23									23
24	Related Party-AMS:								24
25	Leasehold Improvement-Remodeling	1993	5,740		7			5,740	25
26	Leasehold Improvement-Remodeling	2002	4,699	671	7	671		3,944	26
27	Leasehold Improvement-Remodeling	2003	4,915	702	7	702		4,110	27
28									28
29									29
30	Forum Extended Care, LLC-building/building impro	1999	9,295	232	30	232		2,372	30
31									31
32									32
33	Adj for ABC Related Party Profit	2008	(107)	(5)		(5)		(5)	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 6,028,304	\$ 197,066		\$ 175,575	\$ (21,491)	\$ 2,221,006	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 609,164	\$ 48,034	\$ 48,034	\$		\$ 342,800	71
72	Current Year Purchases	171,903	12,384	12,384			11,498	72
73	Fully Depreciated Assets	154,966	2,422	2,422			154,966	73
74								74
75	TOTALS	\$ 936,033	\$ 62,840	\$ 62,840	\$		\$ 509,264	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	Various	'98-'04	4,563					4,563	79
80	TOTALS			\$ 4,563	\$	\$	\$		\$ 4,563	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,318,900	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 259,906	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 238,415	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)	\$ 2,734,833	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	N/A	\$	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?  YES  NO  
If NO, see instructions.

		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>12/31/2009</u>	\$ <u>820,263</u>
13.	<u>12/31/2010</u>	\$ <u>820,263</u>
14.	<u>12/31/2011</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: \$ 14,418 Description: Copy Machine Lease & Other Office Equipment  
(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(GL 6890)</u>		\$ <u>606.50</u>	\$ <u>7,278</u>	17
18					18
19	<u>Related Party-AMS</u>	<u>Various</u>		<u>10,513</u>	19
20					20
21	<b>TOTAL</b>		\$ <u>606.50</u>	\$ <u>17,791</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.

**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 nurses on site.</u></p>	<p>2. <b>CLASSROOM PORTION:</b></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. <b>CLINICAL PORTION:</b></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			Total
		1 Drop-outs	2 Completed	3 Contract	
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	<b>TOTALS</b>	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (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.

**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>	

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

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

	Service	1 Schedule V Line & Column Reference	2		4	5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Staff			Outside Practitioner (other than consultant)					
			Units of Service	Cost		Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 297,788	\$		\$ 297,788	1	
2	Licensed Speech and Language Development Therapist	39-3	hrs			27,723			27,723	2	
3	Licensed Recreational Therapist		hrs							3	
4	Licensed Physical Therapist	39-3	hrs			439,308			439,308	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				360,873		360,873	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10	
11	Academic Education		hrs							11	
12	Other (specify):	39-1, 39-3, if any								12	
13	Other (specify):	See Pg 16A				(113,333)	96,016		(17,317)	13	
14	TOTAL			\$		\$ 651,487	\$ 456,889		\$ 1,108,376	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	\$0.00	\$297,788.33
2. ST	39-3	To Col 5	0.00	27,723.33
3.				
4. PT	39-3	To Col 5	0.00	439,308.47
5.				
6.				
7.				
8.				
Pharmacy Supplies per GL			0.00	248,212.92
Manual Input from Related Party- Forum Drugs				112,660.00
9. Total to line 9 Pharmacy	See pg 16A	To Col 6	0.00	360,872.92
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		(113,333.00)
Other			0.00	279,509.11
Manual Input: Related Party - Prism				(28,451.00)
Manual Input: Related Party FECII - I.V.				(154,911.00)
Manual Input: Related Party Wound Care				(131.00)
Oxygen, from reclass worksheet				
13. Col 6: Supplies Total		To Col 6	0.00	96,016.11
13. Total Line 13, Column 8			0.00	(17,316.89)
14. Total			0.00	1,108,376.16

## STATE OF ILLINOIS

Page 17

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 1/1/08

Ending:

12/31/08

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/08

(last day of reporting year)

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

	1	2	
	Operating	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 (49,500 )	540,752	3
4	Supply Inventory (priced at )	794	4
5	Short-Term Investments		5
6	Prepaid Insurance		6
7	Other Prepaid Expenses	4,065	7
8	Accounts Receivable (owners or related parties)		8
9	Other(specify): Due from 3rd Parties	38,719	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 584,330	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	320,255	15
16	Equipment, at Historical Cost	312,084	16
17	Accumulated Depreciation (book methods)	(387,031)	17
18	Deferred Charges		18
19	Organization & Pre-Operating Costs		19
20	Accumulated Amortization - Organization & Pre-Operating Costs		20
21	Restricted Funds		21
22	Other Long-Term Assets (spc Escrow Ins, RE Tax)	82,240	22
23	Other(specify): Refinance Fee	159,596	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 245,308	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 829,638	25

	1	2	
	Operating	After Consolidation*	
<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 657,013	26
27	Officer's Accounts Payable		27
28	Accounts Payable-Patient Deposits	126,747	28
29	Short-Term Notes Payable		29
30	Accrued Salaries Payable	180,927	30
31	Accrued Taxes Payable (excluding real estate taxes)	34,049	31
32	Accrued Real Estate Taxes(Sch.IX-B)		32
33	Accrued Interest Payable		33
34	Deferred Compensation		34
35	Federal and State Income Taxes		35
<b>Other Current Liabilities(specify):</b>			
36	Accr Ins,Exps,Sales Tax, Defered Rev	15,722	36
37			37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,014,458	38
<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable		39
40	Mortgage Payable		40
41	Bonds Payable		41
42	Deferred Compensation		42
<b>Other Long-Term Liabilities(specify):</b>			
43	Due to Affiliates	5,794,349	43
44	Shareholder Loans/Others		44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 5,794,349	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 6,808,807	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (5,979,169)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 829,638	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,064,484)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,064,484)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	85,315	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)	\$ 85,315	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)	\$ (5,979,169)	24 *

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

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 1/1/08

Ending:

Page 19  
12/31/08

**VII. 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	\$ 6,727,718	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 6,727,718	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	52,827	6
7	Oxygen		7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 52,827	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	44	12
13	Barber and Beauty Care	120	13
14	Non-Patient Meals	8	14
15	Telephone, Television and Radio	720	15
16	Rental of Facility Space		16
17	Sale of Drugs	1,306	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,937	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 4,135	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	35	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 35	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Adjustment to Prior Yr Expense</b>	22,685	28
28a	<b>Page 19A</b>	18,604	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 41,289	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 6,826,004	30

2			
	Expenses	Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,204,618	31
32	Health Care	1,880,494	32
33	General Administration	1,432,912	33
<b>B. Capital Expense</b>			
34	Ownership	907,065	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,292,542	35
36	Provider Participation Fee	23,058	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 6,740,689	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	85,315	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 85,315	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.

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/08

Ending:

12/31/08

---

**Details of Page 19, Line 28**

Gain on Sale of Assets	16,415.45
Misc Income/Medical Records	721.50
Misc Income/Jury Duty	68.80
Misc Income/Food Vendor Rebate	1,139.20
Misc Income/Polling Site Usage	175.00
Misc Income/refund	73.78
Donations	10.00
	<b>18,603.73</b>

Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning: 1/1/08

Ending: 12/31/08

## 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	2,098	2,098	\$ 79,707	\$ 37.99	1
2	Assistant Director of Nursing					2
3	Registered Nurses	16,879	17,607	594,845	33.78	3
4	Licensed Practical Nurses	9,187	9,563	294,960	30.84	4
5	CNAs & Orderlies	35,571	37,154	458,186	12.33	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,332	1,597	25,895	16.21	8
9	Activity Director	2,108	2,108	36,160	17.15	9
10	Activity Assistants	2,551	2,595	21,260	8.19	10
11	Social Service Workers	4,112	4,112	83,923	20.41	11
12	Dietician					12
13	Food Service Supervisor	1,767	2,003	47,329	23.63	13
14	Head Cook	7,890	8,527	119,253	13.99	14
15	Cook Helpers/Assistants	25,509	26,898	274,127	10.19	15
16	Dishwashers					16
17	Maintenance Workers	2,072	2,080	77,986	37.49	17
18	Housekeepers	4,950	5,244	47,399	9.04	18
19	Laundry	4,945	5,450	61,346	11.26	19
20	Administrator	2,080	2,200	79,781	36.26	20
21	Assistant Administrator					21
22	Other Administrative	4,160	4,160	100,096	24.06	22
23	Office Manager	2,080	2,080	34,448	16.56	23
24	Clerical	2,001	2,037	16,097	7.90	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,084	2,084	50,496	24.23	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director	1,842	1,857	24,776	13.34	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	135,218	141,454	\$ 2,528,070 *	\$ 17.87	34

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

\*\* See instructions.

## B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	\$		35	
36	Medical Director	Monthly	97,000	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	Monthly	2,093	11-3	44
45	Social Service Consultant	8	205		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	8	\$ 101,674		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

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		
Janine Ciemny	Administrator	0	\$ 11,353	Workers' Compensation Insurance	\$ 56,499	IDPH License Fee	\$		
Colleen Rodney	Administrator	0	68,428	Unemployment Compensation Insurance	18,893	Advertising: Employee Recruitment	1,425		
				FICA Taxes	187,552	Health Care Worker Background Check	420		
				Employee Health Insurance	51,040	(Indicate # of checks performed <u>42</u> )			
				Employee Meals	27,584	Patient Background Checks	297		
				Illinois Municipal Retirement Fund (IMRF)*		Surety Bond Fees	225		
				Dental Insurance/Life Insurance	1,362	IL Healthcare Association	2,681		
				Misc Payroll Costs/401K Match	2,085	Collaborative Healthcare	100		
				Employee Drug Tests/Vaccinations	2,732	Eliminate Non Care Marketing Costs	(9)		
				Employee Relations	2,426	Related Party-AMS	1,051		
				Eliminate Non Care Employee Benefits	(9)	Less: Public Relations Expense	( )		
						Non-allowable advertising	( )		
						Yellow page advertising	( )		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 79,781	TOTAL (agree to Schedule V, line 22, col.8)		\$ 350,163	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 8,863
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)			\$				Deming Related Charges	(263)	
C. Professional Services							Related Party - AMS		1,701
Vendor/Payee	Type		Amount				Seminar Expense		
AMS	Management Fees		\$ 472,853				Leadership/Deming Training		1,250
BDO Seidman/Ava P Daley	Accounting Fees		2,348				Moirra Waldron/Itasca CC		1,894
Virchow Kruase	Accounting Fees		8,000				IHCA/IFRA/Life Service/CNA Cert		1,334
Kenneth Fisch/Ungaretti	Legal Fees: Non-Collections		4,264				Entertainment Expense		( )
Barry Greenburg/Record Copy	Legal Fees: Non-Collections		702				(agree to Sch. V, line 24, col. 8)		
AMS Legal	Legal Fees: Non-Collections		500				TOTAL		\$ 5,916
Medi.com	Billing Consultants		300						
Kenneth J Fisch	Legal Fees: Collections		11,727						
David Nissan-RC to Nursing	Professional Fees		300						
Pathway-Reclass to Nursing	Clinical Consulting		13,694						
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 514,688	TOTAL			\$		

\* Attach copy of IMRF notifications

\*\*See instructions.



Facility Name &amp; ID Number Alden Estates of Evanston

# 0040733

Report Period Beginning:

1/1/08

Ending:

12/31/08

## XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. Il. Health Care Assn. \$2,681
- (3) Did the nursing home make political contributions or payments to a political organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 16,721 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. \$ 23,058  
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 benefit: on Schedule V. \$ 27,584 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. \$ 0
- (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 The 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? No  
Attach invoices and a summary of services for all architect and appraisal fees.