

Facility Name & ID Number Alden Estates of Naperville

0022509 Report Period Beginning: 1/1/09 Ending: 12/31/09

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 Patient Days by Level of Care and Primary Source of Payment				
		3 Medicaid Recipient	4 Private Pay	5 Other	6 Total	
8	SNF	8,144	2,261	9,358	19,763	8
9	SNF/PED					9
10	ICF	31,576	3,528	367	35,471	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	39,720	5,789	9,725	55,234	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.55%

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 6,835

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/09 Fiscal Year: 12/31/09

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

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning: 1/1/09 Ending: 12/31/09

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
	A. General Services										
1	Dietary	584,679	73,589	10,800	669,068	2,014	671,082	5,398	676,480		1
2	Food Purchase		479,629		479,629	(45,227)	434,402	(23,761)	410,641		2
3	Housekeeping	284,630	33,135		317,765	954	318,719	4,904	323,623		3
4	Laundry	104,446	15,370	2,394	122,210	170	122,380		122,380		4
5	Heat and Other Utilities			233,117	233,117		233,117	(1,470)	231,647		5
6	Maintenance	95,723	40	269,929	365,692	(155)	365,537	(10,494)	355,043		6
7	Other (specify):* Related Party Benefit							7,074	7,074		7
8	TOTAL General Services	1,069,478	601,763	516,240	2,187,481	(42,244)	2,145,237	(18,349)	2,126,888		8
	B. Health Care and Programs										
9	Medical Director			21,600	21,600		21,600		21,600		9
10	Nursing and Medical Records	2,925,742	230,535	5,576	3,161,853	(1,365)	3,160,488	54,136	3,214,624		10
10a	Therapy	89,788	1,304	8,744	99,836		99,836		99,836		10a
11	Activities	139,417	2,027	2,779	144,223	265	144,488		144,488		11
12	Social Services	42,373			42,373		42,373		42,373		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party Benefit							8,646	8,646		15
16	TOTAL Health Care and Programs	3,197,320	233,866	38,699	3,469,885	(1,100)	3,468,785	62,782	3,531,567		16
	C. General Administration										
17	Administrative	154,951			154,951		154,951	106,361	261,312		17
18	Directors Fees										18
19	Professional Services			558,835	558,835	(16,709)	542,126	(470,679)	71,447		19
20	Dues, Fees, Subscriptions & Promotions			145,465	145,465		145,465	(133,618)	11,847		20
21	Clerical & General Office Expenses	279,516	39,699	95,716	414,931	663	415,594	207,671	623,265		21
22	Employee Benefits & Payroll Taxes			668,843	668,843	35,221	704,064	(13,377)	690,687		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,701	4,701		4,701	3,372	8,073		24
25	Other Admin. Staff Transportation			2,683	2,683		2,683	12,814	15,497		25
26	Insurance-Prop.Liab.Malpractice			220,968	220,968		220,968	16,802	237,770		26
27	Other (specify):* Related Party Benefit			16,318	16,318		16,318	45,069	61,387		27
28	TOTAL General Administration	434,467	39,699	1,713,529	2,187,695	19,175	2,206,870	(225,584)	1,981,286		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,701,265	875,328	2,268,468	7,845,061	(24,169)	7,820,892	(181,152)	7,639,740		29

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

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

Facility Name & ID Number

Alden Estates of Naperville

#0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			97,688	97,688		97,688	302,357	400,045			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			82,565	82,565		82,565	1,311,974	1,394,539			32
33	Real Estate Taxes			143,424	143,424	(143,424)		149,609	149,609			33
34	Rent-Facility & Grounds			1,381,932	1,381,932	143,424	1,525,356	(1,525,356)				34
35	Rent-Equipment & Vehicles			9,329	9,329		9,329	42,812	52,141			35
36	Other (specify):* MIP/Loss on Abandoned Assets							669,550	669,550			36
37	TOTAL Ownership			1,714,938	1,714,938		1,714,938	950,946	2,665,884			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		444,831	877,910	1,322,741	24,169	1,346,910	(244,625)	1,102,285			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	TOTAL Special Cost Centers		444,831	989,053	1,433,884	24,169	1,458,053	(244,625)	1,213,428			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,701,265	1,320,159	4,972,459	10,993,883		10,993,883	525,169	11,519,052			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 Naperville
 Reclassifications on Pgs 3 & 4 - Column 5
 Report Period Beginning: 1/1/2009
 Report Period Ending: 12/31/2009

IDPH Facility ID Number: #0022509

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2	22	(45,227.41) 45,227.41	Employee Meals Employee Meals
22	10	(10,006.00) 6,095.00	Uniforms Uniforms
	1	2,014.00	Uniforms
	3	954.00	Uniforms
	4	170.00	Uniforms
	6	179.00	Uniforms
	11	265.00	Uniforms
	21	329.00	Uniforms
10	39	(24,168.69) 24,168.69	Oxygen - to appropriate cost center Oxygen - to appropriate cost center
33	34	(143,424.00) 143,424.00	Rent - Real Estate Tax on associated landowner (Pg 6) Rent - Real Estate Tax on associated landowner (Pg 6)
21	6	334.14 (334.14)	Vendor Settlements Vendor Settlements (Cyber Fire Protection)
<u>Others, if any:</u>			
19	10	(16,709.29) 16,709.29	Clinical Coordinators (Pathway Billing) Clinical Coordinators (Pathway Billing)
Net		-	

Alden Estates of Naperville

ID# 0022509

Report Period Beginning: 1/1/09

Ending: 12/31/09

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilites	\$ (4,456)	5	1
2	Late fees on telephone	(23)	21	2
3	Intercompany interest not allowed	(76,318)	32	3
4				4
5	Misc Income (Record copies)	(969)	10	5
6	Misc Income (Food Rebate)	(2,130)	2	6
7	Misc Income (Wages service fee)	(6)	21	7
8	Marketing Manager & Aides (GL#6701-100-009)	(122,315)	21	8
9	Employee Benefits for Marketing Manager	(13,377)	22	9
10	Deming Leadership Training Adjustment (0.31%)	(775)	24	10
11	Back out 30.00% of PAC Fees frm std IHCA bills	(3,362)	20	11
12	Ungaretti & Harris - add back credit posted prior year for	398	19	12
13	Back out Naperville Chamber of Commerce invoice	(1,250)	20	13
14	Back out Bank charges - Naperville LLC	(128)	21	14
15	Real Estates Tax Penalty - Naperville, LLC	(9,242)	33	15
16				16
17	Adjustment on Re Tax Penalty to detail	(10)	33	17
18				18
19				19
20	Eliminate deprec exp on Pg 12 items <\$2,500 - NP	(3,402)	30	20
21	Eliminate deprec exp on Pg 13 items <\$2,500 - NP	(7,506)	30	21
22	Expense capital items <\$2,500 on Pg 13 - NP	27,575	6	22
23	Expense capital items <\$2,500 on Pg 12 - NP	2,247	6	23
24	Expense Pg 13 Related Party Items < \$2,500	516	6	24
25	Expense Pg 12 Related Party Items < \$2,500	270	6	25
26				26
27	Eliminate deprec exp on Pg 12 items <\$2,500 - NP, LLC	(131)	30	27
28	Expense capital items <\$2,500 on Pg 12 - NP, LLC	5,552	6	28
29	Adj for ABC related party profit for 2008 - Page 12	(9)	30	29
30	Adj for ABC related party profit for 2009 - Page 13	(17)	30	30
31	Adj for ABC related party profit for 2009 - Page 12	(3)	30	31
32	Correct YTD depreciation	3,848	30	32
33	Deferred Maint Adj to match	1	6	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	Total	(205,022)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	6,640	(1,242)	0	0	0	0	0	0	0	5,398	1
2	Food Purchase	(3,810)	0	0	(19,951)	0	0	0	0	0	0	0	(23,761)	2
3	Housekeeping	0	0	4,904	0	0	0	0	0	0	0	0	4,904	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(4,456)	0	2,986	0	0	0	0	0	0	0	0	(1,470)	5
6	Maintenance	32,201	2,661	(45,075)	0	0	0	(281)	0	0	0	0	(10,494)	6
7	Other (specify):*	0	0	6,459	615	0	0	0	0	0	0	0	7,074	7
8	TOTAL General Services	23,935	2,661	(24,086)	(20,578)	0	0	(281)	0	0	0	0	(18,349)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(969)	0	52,022	1,195	1,888	0	0	0	0	0	0	54,136	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	8,646	0	0	0	0	0	0	0	0	8,646	15
16	TOTAL Health Care and Programs	(969)	0	60,668	1,195	1,888	0	0	0	0	0	0	62,782	16
	C. General Administration													
17	Administrative	0	0	106,361	0	0	0	0	0	0	0	0	106,361	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(36,444)	16,499	(450,734)	0	0	0	0	0	0	0	0	(470,679)	19
20	Fees, Subscriptions & Promotions	(99,964)	250	(33,904)	0	0	0	0	0	0	0	0	(133,618)	20
21	Clerical & General Office Expenses	(122,472)	6,495	278,839	14,257	30,552	0	0	0	0	0	0	207,671	21
22	Employee Benefits & Payroll Taxes	(13,377)	0	0	0	0	0	0	0	0	0	0	(13,377)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(775)	0	4,147	0	0	0	0	0	0	0	0	3,372	24
25	Other Admin. Staff Transportation	0	0	12,814	0	0	0	0	0	0	0	0	12,814	25
26	Insurance-Prop.Liab.Malpractice	0	16,622	180	0	0	0	0	0	0	0	0	16,802	26
27	Other (specify):*	(16,318)	0	57,610	1,768	2,009	0	0	0	0	0	0	45,069	27
28	TOTAL General Administration	(289,349)	39,866	(24,687)	16,025	32,561	0	0	0	0	0	0	(225,584)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(266,384)	42,527	11,895	(3,358)	34,449	0	(281)	0	0	0	0	(181,152)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

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)	
	D. Ownership													
30	Depreciation	(107,638)	405,765	2,864	0	1,366	0	0	0	0	0	0	302,357	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(78,933)	1,317,563	71,861	0	1,483	0	0	0	0	0	0	1,311,974	32
33	Real Estate Taxes	(9,252)	152,877	5,677	0	307	0	0	0	0	0	0	149,609	33
34	Rent-Facility & Grounds	0	(1,525,356)	0	0	0	0	0	0	0	0	0	(1,525,356)	34
35	Rent-Equipment & Vehicles	0	0	42,812	0	0	0	0	0	0	0	0	42,812	35
36	Other (specify):*	0	669,550	0	0	0	0	0	0	0	0	0	669,550	36
37	TOTAL Ownership	(195,823)	1,020,399	123,214	0	3,156	0	0	0	0	0	0	950,946	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(29,512)	(68,584)	(146,529)	0	0	0	0	0	(244,625)	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	TOTAL Special Cost Centers	0	0	0	(29,512)	(68,584)	(146,529)	0	0	0	0	0	(244,625)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(462,207)	1,062,926	135,109	(32,870)	(30,979)	(146,529)	(281)	0	0	0	0	525,169	45

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	Naperville	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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Rental Income	\$ 1,525,356	Alden Naperville, LLC	0.00%	\$	\$ (1,525,356)	1
2	V	32 Investment Income RR	6	Alden Naperville, LLC			(6)	2
3	V	6 Repair & Maintenance		Alden Naperville, LLC		2,661	2,661	3
4	V	19 Accounting & Professional Fee		Alden Naperville, LLC		16,499	16,499	4
5	V	21 Bank fees/Freight Mover Service		Alden Naperville, LLC		6,495	6,495	5
6	V	20 Dues & Subscriptions		Alden Naperville, LLC		250	250	6
7	V	33 Tax Penalty		Alden Naperville, LLC		9,242	9,242	7
8	V	33 Real Estate Tax		Alden Naperville, LLC		143,635	143,635	8
9	V	26 General Insurance		Alden Naperville, LLC		16,622	16,622	9
10	V	36 Mortgage Insurance Premium		Alden Naperville, LLC		115,216	115,216	10
11	V	32 Interest - Mortgage & Amortization Expense		Alden Naperville, LLC		1,317,569	1,317,569	11
12	V	30 Depreciation Expense		Alden Naperville, LLC		405,765	405,765	12
13	V	36 Loss on Abandoned Assets		Alden Naperville, LLC		554,334	554,334	13
14	Total		\$ 1,525,362			\$ 2,588,288	\$ * 1,062,926	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%	\$ 2,986	\$	2,986	15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		4,147		4,147	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		12,814		12,814	17
18	V	26 Insurance		Alden Management Services, Inc.		180		180	18
19	V	20 Dues/Subscriptions	34,512	Alden Management Services, Inc.		608		(33,904)	19
20	V	30 Depreciation		Alden Management Services, Inc.		2,864		2,864	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		5,677		5,677	21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		42,812		42,812	22
23	V	32 Interest		Alden Management Services, Inc.		71,861		71,861	23
24	V	1 Diet. Salary		Alden Management Services, Inc.		6,640		6,640	24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		4,904		4,904	25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		6,459		6,459	26
27	V	10 Nurs & Med Record Salary		Alden Management Services, Inc.		52,022		52,022	27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		8,646		8,646	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		106,361		106,361	29
30	V	27 Employee Benefits-Administr.		Alden Management Services, Inc.		57,610		57,610	30
31	V	19 Professional Fees	496,800	Alden Management Services, Inc.		46,066		(450,734)	31
32	V	21 Gen'l & Administrative		Alden Management Services, Inc.		278,839		278,839	32
33	V	6 Repairs & Maniten.	84,970	Alden Management Services, Inc.		39,895		(45,075)	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 616,282			\$ 751,391	\$ *	135,109	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	\$ 10,800	Prism Health Care Services, Inc.	0.00%	\$ 2,711	\$ (8,089)
16	V	1 Diet Salary		Prism Health Care Services, Inc.		6,847	6,847
17	V	2 Tube Feeding	29,895	Prism Health Care Services, Inc.		9,944	(19,951)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		7,855	1,195
19	V	39 Supplies	62,950	Prism Health Care Services, Inc.		33,438	(29,512)
20	V	21 Salary G & A		Prism Health Care Services, Inc.		9,251	9,251
21	V	27 Employee Benefit		Prism Health Care Services, Inc.		1,768	1,768
22	V	7 Employee Benefit		Prism Health Care Services, Inc.		615	615
23	V	21 G & A		Prism Health Care Services, Inc.		5,006	5,006
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		\$ 110,305			\$ 77,435	\$ * (32,870)

* 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 <u>Drugs</u>	\$ 202,299	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 277,366	\$ 75,067
16	V	39 <u>I.V. Drugs</u>	164,077	<u>Forum Extended Care Services II, Inc.</u>		21,646	(142,431)
17	V	39 <u>Wound Care</u>	5,771	<u>Forum Extended Care Services II, Inc.</u>		4,551	(1,220)
18	V	10 <u>House Stock</u>	13,968	<u>Forum Extended Care Services II, Inc.</u>		12,670	(1,298)
19	V	10 <u>Pharmacy Consultant</u>	5,576	<u>Forum Extended Care Services II, Inc.</u>		8,762	3,186
20	V	27 <u>Employee Vaccination</u>	1,591	<u>Forum Extended Care Services II, Inc.</u>		1,257	(334)
21	V	27 <u>Employee Benefit - G & A</u>		<u>Forum Extended Care Services II, Inc.</u>		2,343	2,343
22	V	21 <u>Salary - G & A</u>		<u>Forum Extended Care Services II, Inc.</u>		19,481	19,481
23	V	21 <u>General Administration</u>		<u>Forum Extended Care Services II, Inc.</u>		11,071	11,071
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services II, Inc.</u>		1,483	1,483
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services II, Inc.</u>		307	307
26	V	30 <u>Depreciation</u>		<u>Forum Extended Care Services II, Inc.</u>		1,366	1,366
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		\$ 393,282			\$ 362,303	\$ * (30,979)

* 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	\$ 855,780	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 709,251	\$ (146,529)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
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		\$ 855,780			\$ 709,251	\$ * (146,529)

* 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 Repair & Maintenance	\$ 21,325	Alden Bennett Construction Company, Inc.	0.00%	\$ 21,044	\$ (281)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
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		\$ 21,325			\$ 21,044	\$ * (281)

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

Facility Name & ID Number Alden Estates of Naperville

Provider No. 0022509

Report Period Beginning:

1/1/09

Ending: 12/31/09

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			
Alden Estates of Skokie, Inc.	Skokie			

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning: 1/1/09 Ending: 12/31/09

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	176,638	1.808	0.05	Salary	\$ 8,362	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	65,537	1.808	0.05	Salary	3,103	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,734	1.808	0.05	Salary	1,786	6-7	3
4											4
5											5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	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.										8
9	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.										9
10											10
11											11
12											12
13								TOTAL	\$ 13,251		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 Naperville

0022509

Report Period Beginning:

1/1/09

Ending: 12/31/09

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

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

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

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	1,221,923	31	\$ 66,061	\$ 55,234	\$ 2,986	1	
2	24	Travel/Seminar	Patient days	1,221,923	31	91,753	55,234	4,147	2	
3	25	Other Admin Travel	Patient days	1,221,923	31	283,487	55,234	12,814	3	
4	26	Insurance	Patient days	1,221,923	31	3,990	55,234	180	4	
5	20	Dues/Subscriptions	Patient days	1,221,923	31	13,454	55,234	608	5	
6	30	Depreciation	No. of Providers	31	31	102,169	1	2,864	6	
7	33	Real Estate Tax	Patient days	1,221,923	31	139,876	55,234	5,677	7	
8	35	Rent-Equip & Vehicles	Patient days	1,221,923	31	947,116	55,234	42,812	8	
9	32	Interest	Patient days	1,221,923	31	1,339,694	55,234	71,861	9	
10	1	Diet. Salary	Patient days	1,221,923	31	146,892	146,892	55,234	6,640	10
11	3	Housekeeping Salary	Patient days	1,221,923	31	108,487	108,487	55,234	4,904	11
12	7	Employee Benefits-Gen'l Servs	Patient days	1,221,923	31	142,881	55,234	6,459	12	
13	10	Nurs & Med Record Salary	Patient days	1,221,923	31	1,259,741	1,259,741	55,234	52,022	13
14	15	Employee Benefits-Health Care	Patient days	1,221,923	31	191,270	55,234	8,646	14	
15	17	Administrative Salary	Patient days	1,221,923	31	2,477,865	2,477,865	55,234	106,361	15
16	27	Employee Benefits-Administr.	Patient days	1,221,923	31	1,274,479	55,234	57,610	16	
17	19	Professional Fees	Patient days	1,221,923	31	1,019,103	624,209	55,234	46,066	17
18	21	Gen'l & Administrative	Patient days	1,221,923	31	6,168,666	5,291,904	55,234	278,839	18
19	6	Repairs & Maniten.	Patient days	1,221,923	31	882,577	685,666	55,234	39,895	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 16,659,561	\$ 10,594,764	\$ 751,391	25	

Facility Name & ID Number

Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

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										
										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			
A. Directly Facility Related																			
Long-Term																			
1	Cambridge		X	Mortgage	\$115,860.81	5/1/2009	\$ 20,349,200	\$ 20,152,507	11/1/2048	0.0625	\$ 1,302,926	1							
2	Amortization-Fin/Refin Fee		X	Working Capital							14,642	2							
3												3							
4												4							
5	Insurance			malpractice insurance							3,690	5							
Working Capital																			
6	Related party-AMS		X	working capital							71,861	6							
7	Related party-FECH		X	working capital							1,483	7							
8												8							
9	TOTAL Facility Related				\$115,860.81		\$ 20,349,200	\$ 20,152,507			\$ 1,394,602	9							
B. Non-Facility Related*																			
10	Interest & Other Invest										(57)	10							
11	Interest Income										(6)	11							
12												12							
13												13							
14	TOTAL Non-Facility Related						\$	\$			\$ (63)	14							
15	TOTALS (line 9+line14)						\$ 20,349,200	\$ 20,152,507			\$ 1,394,539	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 115,216 Line # 36

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

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

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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).

None

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>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 656,000	3

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

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12/31/09

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	203	1980	1979	2,143,997	171,885	30	71,467	(100,418)	2,143,997	4
5		2009	2009	5,640,091	132,567	39	132,567	(0)	132,567	5
6										6
7										7
8	Related Party-Forum		1978	13,669		25			13,669	8
	Improvement Type**									
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										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 & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

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		3-20			43,055	42
43	complete building renovation	1988	728,446	1,972	3-30	1,972		714,059	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 pumpls./laundry;decoratoin	1989	19,459	221	5-20	221		19,398	46
47	water heater	1990	8,793		5			8,793	47
48	renovation	1991	24,099	861	5-20	861		22,450	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		17,319	50
51	wallcovering hot water heater/paving/doors alarm syst	1993	45,517		5-15			45,517	51
52	plumbing /valves/pvaving	1994	22,139	514	10-20	514		19,911	52
53	repair water tower/fire alarms electical /roof wash.mach	1995	45,492	2,032	10-20	2,032		43,101	53
54	install door/frame	1996	2,200		10			2,200	54
55	replace condenser	1996	5,073	338	15	338		4,424	55
56	new cooling tower	1996	15,140	1,009	15	1,009		13,961	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		2,472	61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,851,586	\$ 311,696		\$ 211,278	\$ (100,418)	\$ 3,317,920	70

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

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		\$ 8,851,586	\$ 311,696		\$ 211,278	\$ (100,418)	\$ 3,317,920	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		6,803	4
5	ETC Carpet (carpet)	1998	1,118		5			1,118	5
6	Climate Service (repair chiller and safety controls)	1998	3,718		10			3,718	6
7	Patten (repair generator)	1998	1,986	99	20	99		1,133	7
8	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		2,232	8
9	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	9
10	Chicago Cooling(repair a/c)	1999	2,171	109	10	109		2,171	10
11	Chicago Cooling(repair a/c pump)	1999	2,835	283	10	283		2,691	11
12	Harold Scales(4 dehumidifiers)	1999	2,115	143	10	143		2,115	12
13	Climate Services(ice machine repair)	1999	2,055	139	10	139		2,055	13
14	Fox Valley Fire & Safety(install door holders)	1999	1,568	117	10	117		1,568	14
15	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	15
16	ABC: MISC LABOR	1999	2,278	170	10	170		2,278	16
17	ABC: CARPENTRY REPAIRS	1999	2,404	202	10	202		2,404	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		8,974	19
20	Climate Services, Inc (boiler repair)	2000	1,654	165	10	165		1,459	20
21	Climate Services, Inc (Replace dampers)	2000	6,950	695	10	695		6,834	21
22	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,593	20	1,593		15,660	22
23	Poblocki & Sons (room ID'S)	2000	5,398	270	20	270		2,632	23
24	D. B. S Contracting (signs lighting)	2000	2,300	192	12	192		1,823	24
25	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696	170	10	170		1,613	25
26	Fox Valley Fire & Safety (safety system)	2000	2,351	235	10	235		2,233	26
27	GT Mechanical, INC (heater safety defrost fan relay)	2000	1,700	170	10	170		1,587	27
28	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658		5			4,658	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,967,016	\$ 318,136		\$ 217,718	\$ (100,418)	\$ 3,408,519	34

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

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 12B, Carried Forward		\$ 8,967,016	\$ 318,136		\$ 217,718	\$ (100,418)	\$ 3,408,519	1
2	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684		10			6,683	2
3	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906	591	10	591		5,366	3
4	Alden Bennett Const-time/material build.improv.	2000	3,248	325	10	325		2,952	4
5	Coker Service, Inc (dishwasher repair)	2001	1,926	193	10	193		1,350	5
6	Dav.Sol.- repair relief valve	2002	1,893		5			1,893	6
7	GT Mechanical, Inc.-replace burnt wire/motor hvac)	2002	1,992	199	10	199		1,443	7
8	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	1,486	15	1,486		12,755	8
9	Alden Bennett Const-time/material build.improv.	2002	5,797	580	10	580		4,204	9
10	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		6,099	10
11	Dave Soltwich -repair water line	2003	1,531		5			1,530	11
12	CSI-Coker--repair dishwasher	2003	1,704		5			1,704	12
13	Simplex Grinnell-repair fire alarm&wiring	2003	3,179		5			3,179	13
14	Capps Plumbing-repair mejector pump	2003	1,398		5			1,398	14
15	Alden Bennett Const.- Awning	2004	2,350	157	15	157		889	15
16	Alden Bennett Const. -carpeting	2004	841	43	5	43		841	16
17	DSL-cable upgrade	2004	704	70	10	70		417	17
18	Alden Bennett Const. -nursing station repairs	2004	1,788	119	15	119		714	18
19	Alden Bennett Const. -new roof	2004	5,023	502	10	502		2,636	19
20	Alden Bennett Const. -ceiling tiles	2004	3,205	267	12	267		1,447	20
21	Alden Bennett Const. Asphalt repair	2004	6,580	658	10	658		3,893	21
22	CSI Coker-repair pewash pump	2004	2,325	233	10	233		1,378	22
23	Alden Bennett Const. -auto door operating equipment	2004	2,788	279	10	279		1,650	23
24	Alden Bennett Const. -kitchen repairs	2004	2,335	233	10	233		1,206	24
25	Cybor Fire Protection-fire sprinkler	2005	1,510	216	7	216		882	25
26	GT Mechanical-tower pump replacement	2005	1,750	175	10	175		831	26
27	Alden Bennett Const. -resident bathroom replacement	2005	1,867	187	10	187		764	27
28	Capps Plumbing-furnish & install 20 ft of piping	2005	1,985	199	10	199		928	28
29	Top Notch-repair rinse motor on dishwasher	2005	2,829	283	10	283		1,344	29
30	ABCUSC-Custom cable	2005	2,986	299	10	299		1,395	30
31	ABCUSC-Custom cable	2005	5,200	520	10	520		2,557	31
32	ABCUSC-master antenna	2005	6,300	630	10	630		3,097	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,087,627	\$ 327,293		\$ 226,875	\$ (100,418)	\$ 3,485,944	34

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,087,627	\$ 327,293		\$ 226,875	\$ (100,418)	\$ 3,485,944	1
2	Forum Prof Ctr: Remodeling	1979	16,169		20			16,169	2
3	Forum Prof Ctr: Build Improv - multiple	1980	10,322		15			10,322	3
4	Forum Prof Ctr: Tennant Improv	1986	836		13			836	4
5	Forum Prof Ctr: AMS remodel	1990	5,681		10			5,681	5
6	Forum Prof Ctr: Roof	1994	2,997	187	16	187		2,811	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,057	66	16	66		921	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,669	152	10	152		1,496	8
9	Forum Prof Ctr: Remodel/electrical	2001	650	36	7	36		543	9
10	Forum Prof Ctr: bathroom remodel	2002	575	54	5	54		427	10
11	Forum Prof Ctr: remodel suites/etc.	2003	739	75	9	75		516	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,275	244	7	244		1,765	12
13	Forum Prof Ctr: Suite renovation	2005	460	83	10	83		450	13
14	Forum Prof Ctr: Superior installations, etc.	2006	91	23	4	23		77	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	432	67	7	67		155	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	368	64	7	64		87	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	762	15	7	15		15	17
18	Alden Mgt Servs: Remodel suites	1993	5,555		7			5,555	18
19	Alden Mgt Servs: Remodel suites	2002	318	42	7	42		309	19
20	Alden Mgt Servs: Remodel suites	2003	8,987	1,238	7	1,238		8,765	20
21									21
22	Forum Ext Care, LLC-Building	1998	6,067	152	40	152		1,732	22
23	Forum Ext Care, LLC-Build Improv	1999	4,689	117	40	117		1,230	23
24	Forum Extended Care-Maj Eq Repair	2002	31		3			31	24
25	Forum Extended Care-Maj Plumbing Repair	2003	29		3			29	25
26	Forum Extended Care-Compressor	2004	20		3			20	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,158,406	\$ 329,908		\$ 229,490	\$ (100,418)	\$ 3,545,886	34

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

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		\$ 9,158,406	\$ 329,908		\$ 229,490	\$ (100,418)	\$ 3,545,886	1
2	Replace Various Mtrs and Kitchen storage room thermastat	2006	4,677	467	10	467		1,830	2
3	Install satellite TV in all common areas and rooms	2006	4,500	450	10	450		1,613	3
4	remove and replace 500 sq ft of roof above room 201	2006	2,655	266	10	266		931	4
5	Install satellite TV	2006	9,000	900	10	900		2,850	5
6	charge for addtl fire alarm protection per state	2006	17,800	1,780	10	1,780		5,488	6
7	Condensing Unit	2006	11,688	779	15	779		3,051	7
8	Engineering Fee for preparation of fire alarm drawings	2006	3,500	233	15	233		913	8
9	Concrete Slab replacement	2006	3,318	221	15	221		700	9
10	Concrete Slab replacement	2006	3,431	229	15	229		782	10
11									11
12	Leasehold Imp - Install new sidewalk	2007	21,571	1,438	15	1,438		4,074	12
13	Alden Bennett Construction -concrete slab replace	2007	10,593	1,059	10	1,059	0	1,942	13
14	GT Mechanical - rebuild tower pump	2007	7,674	1,535	5	1,535		2,430	14
15	Top Notch - install new compressor	2007	5,539	462	12	462		693	15
16	Pattern - repair generator	2007	9,531	1,906	5	1,906	(0)	2,859	16
17	Top Notch - replace new booster	2007	5,751	575	10	575	0	671	17
18									18
19	A&B CustomCable - rackout cable line	2008	4,380	438	10	438		840	19
20	ABC - Repaired plumbing	2008	5,999	600	10	600		1,100	20
21	A&B CustomCable - removed old cable with new cable								21
22	A&B Custom Cable - install new cables								22
23	GT Mechanical - repaired leak pumps	2008	3,972	397	10	397		530	23
24									24
25	Adj for ABC related party profit	2008	(34)	(6)		(6)		(9)	25
26									26
27	Top Notch - new condensing unit	2009	5,988	349	10	349		349	27
28	GT Mech - Air condition repaired	2009	3,042	304	5	304		304	28
29	GT Mech - repaired cracked chiller	2009	6,779	678	5	678		678	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,309,759	\$ 344,969		\$ 244,551	\$ (100,418)	\$ 3,580,504	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 9,309,759	\$ 344,969		\$ 244,551	\$ (100,418)	\$ 3,580,504	1
2									2
3	ABC - Pantry addition - LLC	2009	20,518	228	15	228		228	3
4									4
5	Shingles/basement;floor prep;haul away;touchup - LLC	2009	19,672	3,279	5	3,279		3,279	5
6	windows/signs/firetop sealants/countertop/grout - LLC	2009	13,946	1,859	5	1,859		1,859	6
7									7
8	Adj for ABC related party profit	2009	(271)	(3)		(3)		(3)	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)		\$ 9,363,624	\$ 350,332		\$ 249,914	\$ (100,418)	\$ 3,585,867	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	\$ 439,320	\$ 35,610	\$ 35,610	\$		\$ 242,758	71
72	Current Year Purchases	1,314,494	111,960	111,960			111,960	72
73	Fully Depreciated Assets	726,356	2,562	2,562			726,356	73
74								74
75	TOTALS	\$ 2,480,170	\$ 150,132	\$ 150,132	\$		\$ 1,081,074	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Related party - AMS	Various	98-02	\$ 4,415	\$	\$	\$	3	\$ 4,415	76
77										77
78										78
79										79
80	TOTALS			\$ 4,415	\$	\$	\$		\$ 4,415	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)	\$ 12,504,209	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 500,463	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 400,045	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (100,418)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,671,356	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Related Party cost is backed out

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

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: \$ 22,399 Description: Copy Machine Lease & other various 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>Related Party - AMS</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>26,729</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>26,729</u>	21

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. 12/31/2010 \$ varies

13. 12/31/2011 \$ varies

14. 12/31/2012 \$ varies

* 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)	
TOTAL TRAINED	

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 311,759	\$		\$ 311,759	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			95,061			95,061	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			448,812			448,812	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				277,366		277,366	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Except Care Prgrm</u>	39-1, 39-3, if any								12
13	Other (specify): <u>See Pg 16A</u>					(146,529)	115,816		(30,713)	13
14	TOTAL			\$		\$ 709,103	\$ 393,182		\$ 1,102,285	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	\$311,758.18
2. ST	39-3	To Col 5	95,060.59
3.			
4. PT	39-3	To Col 5	448,812.36
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			202,299.12
Manual Input from Related Party- Forum Drugs			75,067.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	277,366.12
10.			
11.			
12. Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00
12. Exceptional Care-Supplies:	See pg 16A	To Col. 6	0.00
Total Exceptional Care (Line 12, Col 8)			0.00
13. Other:	See Pg 16A		
13. Col 5: Manual Input: Related Party - CPT		To Col 5	(146,529.00)
Other			264,810.46
Manual Input: Related Party - Prism			(29,512.00)
Manual Input: Related Party FECII - I.V.			(142,431.00)
Manual Input: Related Party FECII - Wound Care			(1,220.00)
Oxygen, from reclass worksheet			24,168.69
13. Col 6: Supplies Total		To Col 6	115,816.15
13. Total Line 13, Column 8			115,816.15
14. Total (should equal to page 4, LN 39, Col 8)			1,102,284.40

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 1/1/09

Ending: 12/31/09

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/09

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>40,000</u>)	1,394,094	1,394,094	3
4	Supply Inventory (priced at)	1,390	1,390	4
5	Short-Term Investments			5
6	Prepaid Insurance		13,944	6
7	Other Prepaid Expenses	7,388	71,371	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd parties</u>	54,615	180,692	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,457,487	\$ 1,661,492	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		4,300,000	13
14	Buildings, at Historical Cost		12,515,508	14
15	Leasehold Improvements, at Historical Cost	1,547,625	1,601,761	15
16	Equipment, at Historical Cost	1,355,965	2,539,597	16
17	Accumulated Depreciation (book methods)	(2,287,070)	(3,294,434)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		97,446	21
22	Other Long-Term Assets (spe <u>Refinance fees, net</u>)		668,598	22
23	Other(specify): <u>Due from Affiliates</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 616,520	\$ 18,428,476	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,074,007	\$ 20,089,968	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 968,114	\$ 796,410	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	161,427	161,427	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	363,488	363,488	30
31	Accrued Taxes Payable (excluding real estate taxes)	60,738	60,738	31
32	Accrued Real Estate Taxes(Sch.IX-B)		141,000	32
33	Accrued Interest Payable		105,620	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Accr Exp/Insur, Due State, Sales Tax, etc.</u>	34,480	34,480	36
37	<u>Short term portion of long term debt</u>		126,476	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,588,247	\$ 1,789,639	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable			39
40	Mortgage Payable		20,152,507	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Due to Affiliates</u>	7,161,862	4,985,289	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 7,161,862	\$ 25,137,796	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,750,109	\$ 26,927,435	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,676,103)	\$ (6,837,467)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,074,007	\$ 20,089,968	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,475,900)	1
2	Restatements (describe):		2
3	External audit adjustment made after 2006 cost report was	(58,539)	3
4	submitted. These have no effect on prior year's report		4
5	Bad debt, Medicare revenue (non-allowable)		5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,534,439)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(141,664)	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)	\$ (141,664)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (6,676,103)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 1/1/09

Ending: 12/31/09

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,543,581	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,543,581	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	291,529	6
7	Oxygen	5,330	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 296,859	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	313	12
13	Barber and Beauty Care	1,505	13
14	Non-Patient Meals	139	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	5,003	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 6,960	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	57	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 57	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)	4,763	27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 4,763	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,852,220	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,187,481	31
32	Health Care	3,469,885	32
33	General Administration	2,187,695	33
B. Capital Expense			
34	Ownership	1,714,938	34
C. Ancillary Expense			
35	Special Cost Centers	1,322,741	35
36	Provider Participation Fee	111,143	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,993,883	40
41	Income before Income Taxes (line 30 minus line 40)**	(141,664)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (141,664)	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 Naperville , Inc.

002-2509

Report Period Beginning:

1/1/2009

Ending:

12/31/2009

Details of Page 19, Line 28

Misc Income (Record copies)	969.41
Misc Income (Food vendor)	2,130.36
Misc Income (Wage Service Fee)	6.00
Misc Income (Meal)	122.00
Adjustment to Prior year expense	1,534.88
Total	<u><u>4,762.65</u></u>

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

1/1/09

Ending:

12/31/09

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 90,480	\$ 43.50	1
2	Assistant Director of Nursing	1,688	1,688	57,227	33.90	2
3	Registered Nurses	20,798	22,568	736,745	32.65	3
4	Licensed Practical Nurses	23,007	24,351	654,693	26.89	4
5	CNAs & Orderlies	82,155	86,884	1,217,501	14.01	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,066	2,242	30,272	13.50	8
9	Activity Director	2,080	2,080	58,585	28.17	9
10	Activity Assistants	4,941	5,434	80,832	14.88	10
11	Social Service Workers	2,080	2,080	42,260	20.32	11
12	Dietician					12
13	Food Service Supervisor	2,056	2,080	49,161	23.64	13
14	Head Cook	6,441	6,441	118,927	18.46	14
15	Cook Helpers/Assistants	35,493	37,692	416,589	11.05	15
16	Dishwashers					16
17	Maintenance Workers	4,160	4,160	95,723	23.01	17
18	Housekeepers	22,033	23,712	284,630	12.00	18
19	Laundry	7,576	8,159	104,447	12.80	19
20	Administrator	2,080	2,080	94,786	45.57	20
21	Assistant Administrator	2,080	2,080	60,165	28.93	21
22	Other Administrative	10,195	10,195	282,561	27.72	22
23	Office Manager	2,080	2,080	33,713	16.21	23
24	Clerical	2,511	2,538	22,759	8.97	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,080	2,080	49,398	23.75	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director/Pysc	2,076	2,076	35,411	17.06	32
33	Other(specify) Alzheimers Super/	6,662	7,029	84,400	12.01	33
34	TOTAL (lines 1 - 33)	248,418	261,809	\$ 4,701,265 *	\$ 17.96	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	\$ 10,800	1-3	35
36	Medical Director	Monthly	21,600	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	4,872	10-3	38
39	Pharmacist Consultant				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	516	11-3	44
45	Social Service Consultant	Varies	268	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 38,056		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		
Leonard, Clara	Administrator	0	\$ 94,786	Workers' Compensation Insurance	\$ 114,498	IDPH License Fee	\$		
Beckford, Christine	Assistant Admin	0	60,165	Unemployment Compensation Insurance	39,313	Advertising: Employee Recruitment	79		
				FICA Taxes	347,130	Health Care Worker Background Check			
				Employee Health Insurance	138,024	(Indicate # of checks performed 51)	510		
				Employee Meals	45,227	Patient Background Checks	1,680		
				Illinois Municipal Retirement Fund (IMRF)*		Surety Bond Fees	875		
				dental,life and vaccinations	5,601	IL Healthcare Assoc (less PAC Portion)	7,844		
				401K match/employee relations	12,427	Related party - Naperville LLC (Secretary o	251		
				employee drug tests	928	Related party - AMS	608		
				Misc payroll costs	915				
				Mkt Manager Benefit back out	(13,377)	Less: Public Relations Expense	()		
						Non-allowable advertising	()		
						Yellow page advertising	()		
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V,		TOTAL (agree to Sch. V,			
(List each licensed administrator separately.)			\$ 154,951	line 22, col.8)		line 20, col. 8)			
				\$ 690,687		\$ 11,847			
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)			\$	TOTAL		\$	Related party-AMS	4,147	
(Attach a copy of any management service agreement)							Seminar Expense		
C. Professional Services							Leadership Training (Deming)		1,725
Vendor/Payee	Type		Amount				AMS-Various Seminars		1,851
Alden Management Services	Management Fees		\$ 496,800				Social Worker Training		350
BDO Seidman/Virchow Krause	Accounting Fees		5,613				Entertainment Expense		()
Ken Fisch	Legal-Collection		36,842				(agree to Sch. V,		
Ken Fisch	Legal-Non Collection		900				line 24, col. 8)		\$ 8,073
First Advantage Corporation	Tax Consulting		306						
Pathway Billing - Reclassed to Nursi	Clinical Support		16,709						
Medifax/EDI	Billing Consultant		528						
US Dept of Homeland Security	Employee Filing fees		950						
Margel Peddicord	Reimburse Consultant		586						
Ungaretti & Harris	Legal Fees - Non Collection		(398)						
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL					
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 558,835	\$					

* Attach copy of IMRF notifications

**See instructions.

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 & Year Improvement Was Made	Total Cost	Useful Life	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Insulation	5/95	2,455	15				164				
3	Fuel Pump	3/96	2,066	15				138				
4	Water Pump	3/96	1,302	15				87				
5	Evaporator Fan	9/96	1,887	15				126				
6												
7	Alden Bennett Constructi	1/02	3,719	15				248				
8	Alden Bennett Constructi	3/02	1,755	15				117				
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS		\$ 13,184		\$	\$	\$	\$ 880	\$	\$	\$	\$

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 1/1/09

Ending: 12/31/09

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. IHCA=\$ 7844
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes \$6926 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. \$ 54,819 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. \$ 45,227 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: _____
- (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.