



Facility Name & ID Number Alden Estates of Naperville

# 0022509 Report Period Beginning: 1/1/10 Ending: 12/31/10

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)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	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				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	1,310	1,779	10,971	14,060	8
9	SNF/PED					9
10	ICF	40,102	4,407	11	44,520	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	41,412	6,186	10,982	58,580	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 79.06%

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 7,795

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: 12/31/10 Fiscal Year: 12/31/10

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

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning: 1/1/10 Ending: 12/31/10

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	622,772	49,888	21,800	694,460	2,720	697,180	(2,202)	694,978		1
2	Food Purchase		474,924		474,924	(45,386)	429,538	(12,617)	416,921		2
3	Housekeeping	299,538	37,065		336,603	1,289	337,892	7,174	345,066		3
4	Laundry	112,115	15,347		127,462	229	127,691		127,691		4
5	Heat and Other Utilities			215,915	215,915		215,915	2,790	218,705		5
6	Maintenance	96,418		256,066	352,484	11,267	363,751	43,468	407,219		6
7	Other (specify):* <b>Related Party Benef.</b>							8,057	8,057		7
8	<b>TOTAL General Services</b>	1,130,843	577,224	493,781	2,201,848	(29,881)	2,171,967	46,670	2,218,637		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			14,400	14,400		14,400		14,400		9
10	Nursing and Medical Records	3,299,753	275,119	5,761	3,580,633	(19,853)	3,560,780	63,838	3,624,618		10
10a	Therapy	84,982	1,914	11,788	98,684	358	99,042		99,042		10a
11	Activities	149,374	1,709	4,224	155,307		155,307		155,307		11
12	Social Services	57,164			57,164		57,164		57,164		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <b>Related Party Benef.</b>							9,085	9,085		15
16	<b>TOTAL Health Care and Programs</b>	3,591,273	278,742	36,173	3,906,188	(19,495)	3,886,693	72,923	3,959,616		16
	<b>C. General Administration</b>										
17	Administrative	165,687			165,687		165,687	119,799	285,486		17
18	Directors Fees										18
19	Professional Services			565,409	565,409	(13,393)	552,016	(470,415)	81,601		19
20	Dues, Fees, Subscriptions & Promotions			102,763	102,763		102,763	(89,781)	12,982		20
21	Clerical & General Office Expenses	225,990	25,172	105,072	356,234	(10,580)	345,654	287,483	633,137		21
22	Employee Benefits & Payroll Taxes			731,504	731,504	31,871	763,375	(10,507)	752,868		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,668	4,668		4,668	3,622	8,290		24
25	Other Admin. Staff Transportation			3,334	3,334		3,334	16,493	19,827		25
26	Insurance-Prop.Liab.Malpractice			213,138	213,138		213,138	15,365	228,503		26
27	Other (specify):* <b>Related Party Benef.</b>			185,026	185,026		185,026	(117,614)	67,412		27
28	<b>TOTAL General Administration</b>	391,677	25,172	1,910,914	2,327,763	7,898	2,335,661	(245,555)	2,090,106		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,113,793	881,138	2,440,868	8,435,799	(41,478)	8,394,321	(125,962)	8,268,359		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 &amp; ID Number

Alden Estates of Naperville

#0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

## 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			88,449	88,449		88,449	254,074	342,523			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			127,903	127,903		127,903	1,228,025	1,355,928			32
33	Real Estate Taxes			145,548	145,548	(145,548)		151,509	151,509			33
34	Rent-Facility & Grounds			1,627,084	1,627,084	145,548	1,772,632	(1,772,632)				34
35	Rent-Equipment & Vehicles			11,523	11,523		11,523	42,309	53,832			35
36	Other (specify):* <b>M.I.P.</b>							27,421	27,421			36
37	<b>TOTAL Ownership</b>			2,000,507	2,000,507		2,000,507	(69,294)	1,931,213			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		536,513	1,160,355	1,696,868	41,478	1,738,346	(357,942)	1,380,404			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops							(13)	(13)			41
42	Provider Participation Fee		13	111,143	111,156		111,156		111,156			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		536,526	1,271,498	1,808,024	41,478	1,849,502	(357,955)	1,491,547			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,113,793	1,417,664	5,712,873	12,244,330		12,244,330	(553,211)	11,691,119			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:  
 Report Period Ending:

IDPH Facility ID Number: #002-2509

1/1/2010  
 12/31/2010

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<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(45,385.67)	Employee Meals
	22	45,385.67	Employee Meals
22		(13,515.00)	Uniforms
	10	8,232.00	Uniforms
	1	2,720.00	Uniforms
	3	1,289.00	Uniforms
	4	229.00	Uniforms
	6	242.00	Uniforms
	11	358.00	Uniforms
	21	445.00	Uniforms
10		(41,478.11)	Oxygen - to appropriate cost center
	39	41,478.11	Oxygen - to appropriate cost center
33		(145,548.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	145,548.00	Rent - Real Estate Tax on associated landowner (Pg 6)
21		(11,024.66)	Vendor Settlements (Chemcraft and Peoples Energy)
	6	11,024.66	Vendor Settlements (may effect more than one line)
<u>Others, if any:</u>			
19		(13,392.62)	Clinical Coordinators (Pathway Billing)
	10	13,392.62	Clinical Coordinators (Pathway Billing)
Net		<hr/>	-

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(4,105)	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	(170,630)	30		9
10	Interest and Other Investment Income	(2,017)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,749)	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	114	21		17
18	Fines and Penalties	(32,130)	32		18
19	Entertainment	(8,896)	20		19
20	Contributions	(17,493)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(4,118)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(185,026)	27		24
25	Fund Raising, Advertising and Promotional	(31,359)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(67)	20		28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (458,476)		\$	30

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	72,230	Various	34
35	Other- Attach Schedule	(166,965)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (94,735)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (553,211)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1	2	3	4
		Yes	No	Amount	Reference
38	Medically Necessary Transport.		X	\$	38
39					39
40	Gift and Coffee Shops		X		40
41	Barber and Beauty Shops		X		41
42	Laboratory and Radiology		X		42
43	Prescription Drugs		X		43
44					44
45	Other-Attach Schedule		X		45
46	Other-Attach Schedule		X		46
47	<b>TOTAL (C): (sum of lines 38-46)</b>			\$	47

BHF USE ONLY							
48		49		50		51	52

## Alden Estates of Naperville

ID# 0022509

Report Period Beginning: 1/1/10

Ending: 12/31/10

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilities	\$ (479)	5	1
2	Late fees on telephone	(58)	21	2
3	Gift shop expenses	(13)	41	3
4	Intercompany interest is not allowed	(93,233)	32	4
5				5
6				6
7	Misc Income (Worker Comp)	(266)	22	7
8	Misc Income (Record copies)	(567)	10	8
9	Misc Income (Food rebate)	(963)	2	9
10	Misc Income (Wages Service fee)	(33)	21	10
11	Misc Income (Poll site usage)	(100)	6	11
12	Misc Income (Donation)	(150)	21	12
13	Misc Income (Jury Duty)	(33)	21	13
14	Marketing Manager & Aides (GL #6701-100-009)	(73,146)	21	14
15	Employee Benefits for Marketing Manager	(10,241)	22	15
16	Deming Leadership Training Adjustment (31%)	(620)	24	16
17	Back out 30% of PAC Fees from std IHCA bills	(3,362)	20	17
18	Back Out Naperville Chamber of Commerce inv.	(1,275)	20	18
19				19
20	Adj for ABC related party profit for 2008 - Page 12	(6)	30	20
21	Adj for ABC related party profit for 2009 - Page 12	(6)	30	21
22	Adj for ABC related party profit for 2010 - Page 12	(1)	30	22
23	Eliminate deprec exp on Pg 12 items <\$2,500	(3,769)	30	23
24	Eliminate deprec exp on Pg 13 items <\$2,500	(10,305)	30	24
25	Expense capital items <\$2,500 on Pg 13 - NP	25,257	6	25
26	Adj Deprec Expense to Detail reports	6,459	30	26
27	Expense Pg 13 Related Party Items < \$2,500	320	6	27
28	Recl Painting item in Pg 12 related GL	(376)	30	28
29	Deferred Maint Adj to match	1	6	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>	(166,965)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

## 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	5,321	(7,523)	0	0	0	0	0	0	0	(2,202)	1
2	Food Purchase	(3,712)	0	0	(8,905)	0	0	0	0	0	0	0	(12,617)	2
3	Housekeeping	0	0	7,174	0	0	0	0	0	0	0	0	7,174	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(479)	0	3,269	0	0	0	0	0	0	0	0	2,790	5
6	Maintenance	21,373	4,839	17,904	0	0	0	(648)	0	0	0	0	43,468	6
7	Other (specify):*	0	0	7,287	770	0	0	0	0	0	0	0	8,057	7
8	<b>TOTAL General Services</b>	<b>17,182</b>	<b>4,839</b>	<b>40,955</b>	<b>(15,658)</b>	<b>0</b>	<b>0</b>	<b>(648)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,670</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	(567)	0	60,871	512	3,022	0	0	0	0	0	0	63,838	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	9,085	0	0	0	0	0	0	0	0	9,085	15
16	<b>TOTAL Health Care and Programs</b>	<b>(567)</b>	<b>0</b>	<b>69,956</b>	<b>512</b>	<b>3,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,923</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	119,799	0	0	0	0	0	0	0	0	119,799	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(4,118)	6,750	(473,047)	0	0	0	0	0	0	0	0	(470,415)	19
20	Fees, Subscriptions & Promotions	(62,452)	250	(27,579)	0	0	0	0	0	0	0	0	(89,781)	20
21	Clerical & General Office Expenses	(73,306)	0	305,004	13,763	42,022	0	0	0	0	0	0	287,483	21
22	Employee Benefits & Payroll Taxes	(10,507)	0	0	0	0	0	0	0	0	0	0	(10,507)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(620)	0	4,242	0	0	0	0	0	0	0	0	3,622	24
25	Other Admin. Staff Transportation	0	0	16,493	0	0	0	0	0	0	0	0	16,493	25
26	Insurance-Prop.Liab.Malpractice	0	15,193	172	0	0	0	0	0	0	0	0	15,365	26
27	Other (specify):*	(185,026)	0	62,638	1,803	2,971	0	0	0	0	0	0	(117,614)	27
28	<b>TOTAL General Administration</b>	<b>(336,029)</b>	<b>22,193</b>	<b>7,722</b>	<b>15,566</b>	<b>44,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(245,555)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> <b>(sum of lines 8,16 &amp; 28)</b>	<b>(319,414)</b>	<b>27,032</b>	<b>118,633</b>	<b>420</b>	<b>48,015</b>	<b>0</b>	<b>(648)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(125,962)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name &amp; ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

## 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	(178,634)	431,159	1,549	0	0	0	0	0	0	0	0	254,074	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(127,380)	1,287,983	66,008	0	1,414	0	0	0	0	0	0	1,228,025	32
33	Real Estate Taxes	0	145,548	5,448	0	513	0	0	0	0	0	0	151,509	33
34	Rent-Facility & Grounds	0	(1,772,632)	0	0	0	0	0	0	0	0	0	(1,772,632)	34
35	Rent-Equipment & Vehicles	0	0	42,309	0	0	0	0	0	0	0	0	42,309	35
36	Other (specify):*	0	27,421	0	0	0	0	0	0	0	0	0	27,421	36
37	<b>TOTAL Ownership</b>	<b>(306,014)</b>	<b>119,479</b>	<b>115,314</b>	<b>0</b>	<b>1,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(69,294)</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(20,173)	(86,823)	(250,946)	0	0	0	0	0	(357,942)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	(13)	0	0	0	0	0	0	0	0	0	0	(13)	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>(13)</b>	<b>0</b>	<b>0</b>	<b>(20,173)</b>	<b>(86,823)</b>	<b>(250,946)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(357,955)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(625,441)	146,511	233,947	(19,753)	(36,881)	(250,946)	(648)	0	0	0	0	(553,211)	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:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rental Income	\$ 1,772,632	Alden Naperville, LLC	0.00%	\$	\$ (1,772,632)	1
2	V	32 Investment Income RR	192	Alden Naperville, LLC			(192)	2
3	V	6 Repair & Maintenance		Alden Naperville, LLC		4,839	4,839	3
4	V	19 Accounting Fee		Alden Naperville, LLC		6,530	6,530	4
5	V	19 Professional Fee		Alden Naperville, LLC		220	220	5
6	V	20 Dues & Subscriptions		Alden Naperville, LLC		250	250	6
7	V	33 Real Estate Tax		Alden Naperville, LLC		145,548	145,548	7
8	V	26 General Insurance		Alden Naperville, LLC		15,193	15,193	8
9	V	36 Mortgage Insurance Premium		Alden Naperville, LLC		27,421	27,421	9
10	V	32 Interest - Mortgage		Alden Naperville, LLC		1,263,195	1,263,195	10
11	V	30 Depreciation Expense		Alden Naperville, LLC		431,159	431,159	11
12	V	32 Amortization Expense		Alden Naperville, LLC		24,980	24,980	12
13	V							13
14	Total		\$ 1,772,824			\$ 1,919,335	\$ * 146,511	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%	\$ 3,269	\$ 3,269 15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		4,242	4,242 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		16,493	16,493 17
18	V	26 Insurance		Alden Management Services, Inc.		172	172 18
19	V	20 Dues/Subscriptions	29,004	Alden Management Services, Inc.		1,425	(27,579) 19
20	V	30 Depreciation		Alden Management Services, Inc.		1,549	1,549 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		5,448	5,448 21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		42,309	42,309 22
23	V	32 Interest		Alden Management Services, Inc.		66,008	66,008 23
24	V	1 Diet. Salary		Alden Management Services, Inc.		5,321	5,321 24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		7,174	7,174 25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		7,287	7,287 26
27	V	10 Nurs & Med Record Salary		Alden Management Services, Inc.		60,871	60,871 27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		9,085	9,085 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		119,799	119,799 29
30	V	27 Employee Benefits-Administr.		Alden Management Services, Inc.		62,638	62,638 30
31	V	19 Professional Fees	529,608	Alden Management Services, Inc.		56,561	(473,047) 31
32	V	21 Gen'l & Administrative		Alden Management Services, Inc.		305,004	305,004 32
33	V	6 Repairs & Maniten.	29,727	Alden Management Services, Inc.		47,631	17,904 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 588,339			\$ 822,286	\$ * 233,947 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	\$ 21,800	Prism Health Care Services, Inc.	0.00%	\$ 3,090	\$ (18,710)
16	V	1 Diet Salary		Prism Health Care Services, Inc.		11,187	11,187
17	V	2 Tube Feeding	15,601	Prism Health Care Services, Inc.		6,696	(8,905)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		7,172	512
19	V	39 Supplies	47,680	Prism Health Care Services, Inc.		27,507	(20,173)
20	V	21 Salary G & A		Prism Health Care Services, Inc.		9,660	9,660
21	V	27 Employee Benefit		Prism Health Care Services, Inc.		1,803	1,803
22	V	7 Employee Benefit		Prism Health Care Services, Inc.		770	770
23	V	21 G & A		Prism Health Care Services, Inc.		4,103	4,103
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		\$ 91,741			\$ 71,988	\$ * (19,753)

\* 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>	\$ 258,280	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 363,224	\$ 104,944
16	V	39 <u>I.V. Drugs</u>	216,893	<u>Forum Extended Care Services II, Inc.</u>		26,895	(189,998)
17	V	39 <u>Wound Care</u>	8,407	<u>Forum Extended Care Services II, Inc.</u>		6,638	(1,769)
18	V	10 <u>House Stock</u>	10,424	<u>Forum Extended Care Services II, Inc.</u>		9,579	(845)
19	V	10 <u>Pharmacy Consultant</u>	5,626	<u>Forum Extended Care Services II, Inc.</u>		9,493	3,867
20	V	27 <u>Employee Vaccination</u>	1,114	<u>Forum Extended Care Services II, Inc.</u>		879	(235)
21	V	27 <u>Employee Benefit - G &amp; A</u>		<u>Forum Extended Care Services II, Inc.</u>		3,206	3,206
22	V	21 <u>Salary - G &amp; A</u>		<u>Forum Extended Care Services II, Inc.</u>		25,753	25,753
23	V	21 <u>General Administration</u>		<u>Forum Extended Care Services II, Inc.</u>		16,269	16,269
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services II, Inc.</u>		1,414	1,414
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services II, Inc.</u>		513	513
26	V			<u>Forum Extended Care Services II, Inc.</u>			
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	<b>Total</b>		\$ 500,744			\$ 463,863	\$ * (36,881)

\* 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	\$ 1,133,536	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 882,590	\$ (250,946)
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	<b>Total</b>		\$ 1,133,536			\$ 882,590	\$ * (250,946)

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	6 Repairs and Maintenance	\$ 49,077	Alden Bennett Construction Company, Inc.	0.00%	\$ 48,429	\$ (648)
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	<b>Total</b>		\$ 49,077			\$ 48,429	\$ * (648)

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

Alden Estates of Naperville Alden Estates of Naperville

Provider No. 0022509

Report Period Beginning:

1/1/10

Ending: 12/31/10

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 Gardens of Bloomingdale, Inc.	Bloomingdale	Supportive Living Facility
Alden of Old Town East, Inc.	Bloomingdale	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.	Bloomingdale	Community Physical Therapy & Associates, Ltd.	Addison	Therapy Provider
Alden Village Health Facility for Children and Young Adults, Inc.	Bloomingdale	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.	Bloomingdale			
Alden - Town Manor Rehabilitation and Health Care Center, Inc.	Cicero			
Alden Trails, Inc.	Bloomingdale			
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.	Bloomingdale			
Alden Village North, Inc.	Chicago			
Alden Estates of Skokie, Inc.	Skokie			
Alden Estates of Countryside, Inc.	Jefferson, WI			

Facility Name &amp; ID Number

Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

## 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	176,557	1.824	0.05	Salary	\$ 8,443	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	65,508	1.824	0.05	Salary	3,132	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,716	1.824	0.05	Salary	1,804	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	\$ 13,379		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:

1/1/10

Ending: 12/31/10

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	1,283,623	33	\$ 71,628	\$ 58,580	\$ 3,269	1
2	24	Travel/Seminar	Patient days	1,283,623	33	92,957	58,580	4,242	2
3	25	Other Admin Travel	Patient days	1,283,623	33	361,409	58,580	16,493	3
4	26	Insurance	Patient days	1,283,623	33	3,773	58,580	172	4
5	20	Dues/Subscriptions	Patient days	1,283,623	33	31,234	58,580	1,425	5
6	30	Depreciation	No. of Providers	33	33	64,513	1	1,549	6
7	33	Real Estate Tax	Patient days	1,283,623	33	135,456	58,580	5,448	7
8	35	Rent-Equip & Vehicles	Patient days	1,283,623	33	927,091	58,580	42,309	8
9	32	Interest	Patient days	1,283,623	33	1,179,658	58,580	66,008	9
10	1	Diet. Salary	Patient days	1,283,623	33	116,597	116,597	5,321	10
11	3	Housekeeping Salary	Patient days	1,283,623	33	157,195	157,195	7,174	11
12	7	Employee Benefits-Gen'l Servs	Patient days	1,283,623	33	159,672	58,580	7,287	12
13	10	Nurs & Med Record Salary	Patient days	1,283,623	33	1,369,902	1,369,902	60,871	13
14	15	Employee Benefits-Health Care	Patient days	1,283,623	33	199,071	58,580	9,085	14
15	17	Administrative Salary	Patient days	1,283,623	33	2,862,453	2,862,453	119,799	15
16	27	Employee Benefits-Administr.	Patient days	1,283,623	33	1,372,540	58,580	62,638	16
17	19	Professional Fees	Patient days	1,283,623	33	1,239,391	672,679	56,561	17
18	21	Gen'l & Administrative	Patient days	1,283,623	33	6,683,349	5,909,984	305,004	18
19	6	Repairs & Maniten.	Patient days	1,283,623	33	1,043,713	824,986	47,631	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 18,071,602	\$ 11,913,796	\$ 822,286	25

Facility Name &amp; ID Number

Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

## 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		8	9	10										
						Name of Lender	Related**					Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
							YES								NO	Original				Balance
	<b>A. Directly Facility Related</b>																			
	<b>Long-Term</b>																			
1	Cambridge		X	Mortgage	\$115,860.81	5/1/2009	\$ 20,349,200	\$ 20,152,507	11/1/2048	0.0625	\$ 1,263,195	1								
2	Amortization-Fin/Refin Fee		X	Working Capital							24,980	2								
3												3								
4												4								
5	Insurance			malpractice insurance							2,540	5								
	<b>Working Capital</b>																			
6	Related party-AMS		X								66,008	6								
7	Related party-FECH		X								1,414	7								
8												8								
9	TOTAL Facility Related				\$115,860.81		\$ 20,349,200	\$ 20,152,507			\$ 1,358,137	9								
	<b>B. Non-Facility Related*</b>																			
10	Interest & Other Invest										(2,017)	10								
11	Interest Income Repl Reserve										(192)	11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (2,209)	14								
15	TOTALS (line 9+line14)						\$ 20,349,200	\$ 20,152,507			\$ 1,355,928	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 27,421 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:

1/1/10

Ending:

12/31/10

**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>Nursing facility</u>		<u>1980</u>	<u>\$ 656,000</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>			<b>\$ 656,000</b>	<b>3</b>

Facility Name & ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

**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		(171,885)	2,143,977	4
5			2009	2009	5,640,091	144,617	39	144,617		277,184	5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
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 &amp; ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

## 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		716,031	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		5-20	61		19,398	46
47	water heater	1990	8,793		5			8,793	47
48	renovation	1991	24,099	861	5-20	861		23,311	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	47	5-25	95		19,030	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		20,425	52
53	repair water tower/fire alarms electical /roof wash.mach	1995	45,492	886	10-20	2,032		45,133	53
54	install door/frame	1996	2,200		10			2,200	54
55	replace condenser	1996	5,073	338	15	338		4,762	55
56	new cooling tower	1996	15,140	1,009	15	1,009		14,970	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		2,674	61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,837,917	\$ 322,331		\$ 151,701	\$ (171,885)	\$ 3,457,487	70

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

Facility Name &amp; ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 8,837,917	\$ 322,331		\$ 151,701	\$ (170,630)	\$ 3,457,487	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		7,386	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		1,232	7
8	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		2,432	8
9	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	9
10	Chicago Cooling(repair a/c)	1999	2,171		10			2,171	10
11	Chicago Cooling(repair a/c pump)	1999	2,835		10			2,835	11
12	Harold Scales(4 dehumidifiers)	1999	2,115		10			2,115	12
13	Climate Services(ice machine repair)	1999	2,055		10			2,055	13
14	Fox Valley Fire & Safety(install door holders)	1999	1,568		10			1,568	14
15	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	15
16	ABC: MISC LABOR	1999	2,278		10			2,278	16
17	ABC: CARPENTRY REPAIRS	1999	2,404		10			2,404	17
18	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	18
19	Climate Services, Inc (boiler repair)	2000	9,048	74	10	74		9,048	19
20	Climate Services, Inc (boiler repair)	2000	1,654	28	10	28		1,624	20
21	Climate Services, Inc (Replace dampers )	2000	6,950	116	10	116		6,950	21
22	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,593	20	1,593		17,253	22
23	Poblocki & Sons (room ID'S)	2000	5,398	270	20	270		2,902	23
24	D. B. S Contracting (signs lighting)	2000	2,300	192	12	192		2,015	24
25	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696	85	10	85		1,696	25
26	Fox Valley Fire & Safety (safety system)	2000	2,351	118	10	118		2,351	26
27	GT Mechanical, INC (heater safety defrost fan relay )	2000	1,700	99	10	99		1,700	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 8,953,347	\$ 325,788		\$ 155,158	\$ (170,630)	\$ 3,551,836	34

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

Facility Name &amp; ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 8,953,347	\$ 325,788		\$ 155,158	\$ (170,630)	\$ 3,551,836	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	540	10	540		5,906	3
4	Alden Bennett Const-time/material build.improv.	2000	3,248	296	10	296		3,248	4
5	Coker Service, Inc (dishwasher repair)	2001	1,926	193	10	193		1,543	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		1,642	7
8	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	1,486	15	1,486		14,241	8
9	Alden Bennett Const-time/material build.improv.	2002	5,797	580	10	580		4,784	9
10	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		6,812	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		1,046	15
16	Alden Bennett Const. -carpeting	2004	841		5			841	16
17	DSL-cable upgrade	2004	704	70	10	70		487	17
18	Alden Bennett Const. -nursing station repairs	2004	1,788		15			1,788	18
19	Alden Bennett Const. -new roof	2004	5,023	502	10	502		3,138	19
20	Alden Bennett Const. -ceiling tiles	2004	3,205	267	12	267		1,714	20
21	Alden Bennett Const. Asphalt repair	2004	6,580	658	10	658		4,551	21
22	CSI Coker-repair pewash pump	2004	2,325	233	10	233		1,611	22
23	Alden Bennett Const. -auto door operating equipment	2004	2,788	279	10	279		1,929	23
24	Alden Bennett Const. -kitchen repairs	2004	2,335	233	10	233		1,439	24
25	Cybor Fire Protection-fire sprinkler	2005	1,510	216	7	216		1,098	25
26	GT Mechanical-tower pump replacement	2005	1,750	175	10	175		1,006	26
27	Alden Bennett Const. -resident bathroom replacement	2005	1,867	187	10	187		951	27
28	Capps Plumbing-furnish & install 20 ft of piping	2005	1,985	199	10	199		1,127	28
29	Top Notch-repair rinse motor on dishwasher	2005	2,829	283	10	283		1,627	29
30	ABCUSC-Custom cable	2005	2,986	299	10	299		1,694	30
31	ABCUSC-Custom cable	2005	5,200	520	10	520		3,077	31
32	ABCUSC-master antenna	2005	6,300	630	10	630		3,727	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,073,958	\$ 334,703		\$ 164,073	\$ (170,630)	\$ 3,639,249	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	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>		\$ 9,073,958	\$ 334,703		\$ 164,073	\$ (170,630)	\$ 3,639,249	1
2	Forum Prof Ctr: Remodeling	1979	12,778		20			12,778	2
3	Forum Prof Ctr: Build Improv - multiple	1980	24,885		15			24,885	3
4	Forum Prof Ctr: Tennant Improv	1986	785		13			785	4
5	Forum Prof Ctr: AMS remodel	1990	5,337		10			5,337	5
6	Forum Prof Ctr: Roof	1994	2,815	175	16	175		2,815	6
7	Forum Prof Ctr: Build Improv-multiple	1995	993	62	16	62		927	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,568	112	10	112		1,517	8
9	Forum Prof Ctr: Remodel/electrical	2001	611	33	7	33		544	9
10	Forum Prof Ctr: bathroom remodel	2002	540	50	5	50		452	10
11	Forum Prof Ctr: remodel suites/etc.	2003	694	70	9	70		555	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,138	104	7	104		1,762	12
13	Forum Prof Ctr: Suite renovation	2005	432	62	10	62		432	13
14	Forum Prof Ctr: Superior installations, etc.	2006	85	12	4	12		85	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	415	65	7	65		215	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	346	60	7	60		142	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	715	68	7	68		82	17
18	Forum Prof Ctr: Building Renovations	2010	1,161	330	7	330		330	18
19	Alden Mgt Servs: Remodel suites	1993	7,174	23	7	23		7,163	19
20	Alden Mgt Servs: Remodel suites	2002	299		7			299	20
21	Alden Mgt Servs: Remodel suites	2003	6,486	161	7	161		6,474	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	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,144,216	\$ 336,091		\$ 165,461	\$ (170,630)	\$ 3,706,828	34

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

Facility Name &amp; ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

## 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 12D, Carried Forward</b>		\$ 9,144,216	\$ 336,091		\$ 165,461	\$ (170,630)	\$ 3,706,828	1
2	Replace Various Mtrs and Kitchen storage room thermastat	2006	4,677	467	10	467		2,297	2
3	Install satellite TV in all common areas and rooms	2006	4,500	450	10	450		2,063	3
4	remove and replace 500 sq ft of roof above room 201	2006	2,655	266	10	266		1,197	4
5	Install satellite TV	2006	9,000	900	10	900		3,750	5
6	charge for addtl fire alarm protection per state	2006	17,800	1,780	10	1,780		7,268	6
7	Condensing Unit	2006	11,688	779	15	779		3,830	7
8	Engineering Fee for preparation of fire alarm drawings	2006	3,500	233	15	233		1,146	8
9	Concrete Slab replacement	2006	1,515	101	15	101		497	9
10	Concrete Slab replacement	2006	3,431	229	15	229		1,011	10
11									11
12	Leasehold Imp - Install new sidewalk	2007	21,571	1,438	15	1,438		5,512	12
13	Alden Bennett Construction -concrete slab replace	2007	10,593	1,059	10	1,059	0	4,061	13
14	GT Mechanical - rebuild tower pump	2007	7,674	1,535	5	1,535		5,500	14
15	Top Notch - install new compressor	2007	5,539	462	12	462		1,652	15
16	Pattern - repair generator	2007	9,531	1,906	5	1,906	(0)	6,671	16
17	Top Notch - replace new booster	2007	5,751	575	10	575	0	1,246	17
18									18
19	A&B CustomCable - rackout cable line	2008	4,380	438	10	438		1,278	19
20	ABC - Repaired plumbing	2008	5,999	600	10	600		1,700	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		927	23
24									24
25	Adj for ABC related party profit	2008	(34)	(6)		(6)		(15)	25
26									26
27	Top Notch - new condensing unit	2009	5,988	599	10	599		948	27
28	GT Mech - Air condition repaired	2009	3,042	608	5	608		912	28
29	GT Mech - repaired cracked chiller	2009	6,779	1,356	5	1,356		2,034	29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,293,765	\$ 352,263		\$ 181,633	\$ (170,630)	\$ 3,762,312	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		\$ 9,293,765	\$ 352,263		\$ 181,633	\$ (170,630)	\$ 3,762,312	1
2									2
3	ABC - Pantry addition - LLC	2009	20,518	1,368	15	1,368		2,736	3
4	Shingles/basement;floor prep;haul away;touchup - LLC	2009	19,672	3,934	5	3,934		7,868	4
5	windows/signs/firetop sealants/countertop/grout - LLC	2009	13,946	2,789	5	2,789		5,578	5
6	Adj for ABC related party profit	2009	(271)	(6)		(6)		(9)	6
7									7
8									8
9	ABC-Storm Sewer Repair	2010	4,076	68	5	68		68	9
10	Adj for ABC related party profit	2010	(50)	(1)		(1)		(1)	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)		\$ 9,351,657	\$ 360,415		\$ 189,785	\$ (170,630)	\$ 3,778,552	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:

1/1/10

Ending:

12/31/10

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	\$ 1,694,412	\$ 149,487	\$ 149,487	\$		\$ 465,955	71
72	Current Year Purchases	95,121	2,075	2,075			2,075	72
73	Fully Depreciated Assets	741,311	1,176	1,176			741,311	73
74								74
75	TOTALS	\$ 2,530,844	\$ 152,738	\$ 152,738	\$		\$ 1,209,341	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	\$ 4,148	\$	\$	\$	3	\$ 4,148	76
77										77
78										78
79										79
80	TOTALS			\$ 4,148	\$	\$	\$		\$ 4,148	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)	\$ 12,542,649	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 513,153	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 342,523	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (170,630)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,992,041	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: \$ 26,376 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- Pg 6A</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>28,802</u>	17
18					18
19	<u>Auto lease GL 6890</u>	<u>various</u>	<u>0.00</u>		19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>28,802</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. CLASSROOM PORTION:</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. CLINICAL PORTION:</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	\$		\$ 420,843	\$		\$ 420,843	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			152,559			152,559	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			560,134			560,134	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				363,224		363,224	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>					(250,945)	134,589		(116,356)	13
14	TOTAL			\$		\$ 882,591	\$ 497,813		\$ 1,380,404	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

XIV. Special Services (Direct Cost)

Page 16  
Col 5: PT,OT, & ST  
Col 6: Supplies

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.	
1.	OT	39-3	To Col 5	\$420,842.54
2.	ST	39-3	To Col 5	152,558.80
3.				
4.	PT	39-3	To Col 5	560,134.19
5.				
6.				
7.				
8.				
	Pharmacy Supplies per GL			258,280.37
	Manual Input from Related Party- Forum Drugs			104,944.00
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	363,224.37
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	(250,945.00)
	Other			305,052.62
	Manual Input: Related Party - Prism			(20,174.00)
	Manual Input: Related Party FECII - I.V.			(189,999.00)
	Manual Input: Related Party FECII - Wound Care			(1,769.00)
	Oxygen, from reclass worksheet (Pg 4A)			41,478.11
13.	Col 6: Supplies Total		To Col 6	134,588.73
13.	Total Line 13, Column 8			134,588.73
14.	Total			1,380,403.63

Facility Name &amp; ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning: 1/1/10

Ending: 12/31/10

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/10

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
<b>A. Current Assets</b>				
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>80,000</u> )	1,041,319	1,041,319	3
4	Supply Inventory (priced at )	1,390	1,390	4
5	Short-Term Investments			5
6	Prepaid Insurance		13,741	6
7	Other Prepaid Expenses	5,851	42,413	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd parties</u>	35,576	281,035	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,084,136	\$ 1,379,898	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		4,300,000	13
14	Buildings, at Historical Cost		12,515,508	14
15	Leasehold Improvements, at Historical Cost	1,547,625	1,605,838	15
16	Equipment, at Historical Cost	1,328,203	2,584,868	16
17	Accumulated Depreciation (book methods)	(2,371,221)	(3,809,744)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		183,386	21
22	Other Long-Term Assets (spe <u>Refinancing Fee</u>		643,619	22
23	Other(specify): <u>Due from Affiliates</u>			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 504,607	\$ 18,023,474	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 1,588,743	\$ 19,403,372	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 735,308	\$ 735,531	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	246,447	246,447	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	426,058	426,058	30
31	Accrued Taxes Payable (excluding real estate taxes)	73,854	73,854	31
32	Accrued Real Estate Taxes(Sch.IX-B)		145,400	32
33	Accrued Interest Payable		104,961	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
<b>Other Current Liabilities(specify):</b>				
36	<u>Accr Exp/Insur, Due State, Sales Tax, etc.</u>	53,976	53,976	36
37	<u>Due to Affiliates &amp; S.T. portion of L.T. Del</u>	1,278,554	1,413,165	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,814,197	\$ 3,199,391	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable			39
40	Mortgage Payable		20,017,897	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43	<u>Due to Affiliates</u>	5,191,857	2,911,270	43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 5,191,857	\$ 22,929,166	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 8,006,054	\$ 26,128,558	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ (6,417,311)	\$ (6,725,186)	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 1,588,743	\$ 19,403,372	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,676,103)	1
2	Restatements (describe):		2
3	External audit adjustment made after 2006 cost report was	4,160	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)	\$ (6,671,943)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	254,632	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)	\$ 254,632	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (6,417,311)	24 *

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

Facility Name &amp; ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning: 1/1/10

Ending: 12/31/10

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 12,102,360	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 12,102,360	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	364,181	6
7	Oxygen	14,966	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 379,147	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	303	12
13	Barber and Beauty Care	1,643	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	716	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	5,480	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 8,141	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,017	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,017	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Other Income (See pg 19A)</u>	7,298	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 7,298	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 12,498,962	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,201,848	31
32	Health Care	3,906,188	32
33	General Administration	2,327,763	33
<b>B. Capital Expense</b>			
34	Ownership	2,000,507	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,696,868	35
36	Provider Participation Fee	111,156	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 12,244,330	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	254,632	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 254,632	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      # 0022509      Report Period Beginning:      1/1/2010      Ending:      12/31/2010

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**Details of Page 19, Line 28**

Misc Income (Meals)	117.00
Misc Income (Worker Comp)	265.80
Misc Income (Record copies)	567.43
Misc Income (Food rebate)	963.16
Misc Income (Wages Service fee)	33.00
Misc Income (Poll site usage)	100.00
Misc Income (Donation)	150.00
Misc Income (Jury Duty)	33.20
Gain on Sale of Assets	5068.09
Total	<u><u>7,297.68</u></u>

Facility Name & ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,904	1,904	\$ 78,653	\$ 41.31	1
2	Assistant Director of Nursing	2,064	2,064	69,967	33.90	2
3	Registered Nurses	24,301	24,413	854,772	35.01	3
4	Licensed Practical Nurses	29,780	31,728	841,788	26.53	4
5	CNAs & Orderlies	87,873	93,050	1,242,312	13.35	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,066	2,218	32,897	14.83	8
9	Activity Director	2,080	2,080	60,841	29.25	9
10	Activity Assistants	4,997	5,664	88,534	15.63	10
11	Social Service Workers	3,400	3,419	57,164	16.72	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	51,239	24.63	13
14	Head Cook	6,036	6,060	118,076	19.48	14
15	Cook Helpers/Assistants	38,973	41,398	453,457	10.95	15
16	Dishwashers					16
17	Maintenance Workers	4,152	4,160	96,418	23.18	17
18	Housekeepers	22,151	23,900	299,537	12.53	18
19	Laundry	7,673	8,402	112,115	13.34	19
20	Administrator	2,080	2,080	105,522	50.73	20
21	Assistant Administrator	2,080	2,080	60,165	28.93	21
22	Other Administrative	8,162	8,384	219,766	26.21	22
23	Office Manager	2,072	2,080	34,763	16.71	23
24	Clerical	2,480	2,502	23,547	9.41	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,644	3,644	90,392	24.81	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director/Pysc	1,744	1,808	32,533	17.99	32
33	Other(specify) Alzheimers Super/	6,763	7,053	89,335	12.67	33
34	TOTAL (lines 1 - 33)	268,555	282,171	\$ 5,113,793 *	\$ 18.12	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	\$ 21,800	1-3	35
36	Medical Director	Monthly	14,400	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				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 41,072		49

C. CONTRACT NURSES

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

Facility Name & ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning: 1/1/10

Ending: 12/31/10

**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	\$ 105,522	Workers' Compensation Insurance	\$ 130,206	IDPH License Fee	\$		
Beckford, Christine	Assit Admin	0	60,165	Unemployment Compensation Insurance	37,403	Advertising: Employee Recruitment	68		
				FICA Taxes	374,581	Health Care Worker Background Check			
				Employee Health Insurance	157,589	(Indicate # of checks performed 71 )	710		
				Employee Meals	45,386	Patient Background Checks	1,810		
				Illinois Municipal Retirement Fund (IMRF)*		Surety Bond Fees	875		
				dental,life and vaccinations	6,344	IL Healthcare Assoc (less PAC Portion)	7,844		
				401K match/employee relations	8,878	Related party - Naperville LLC ( Secretary o	250		
				employee drug tests	1,568	Related party-AMS	1,425		
				Misc payroll costs/Tuition reimb	1,154				
				Mkt Manager Benefit back out	(10,241)	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.)			\$ 165,687	line 22, col.8)		line 20, col. 8)			
				\$ 752,868		\$ 12,982			
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	4,242	
(Attach a copy of any management service agreement)							Seminar Expense		
C. Professional Services							Leadership Training (Deming)		1,380
Vendor/Payee	Type		Amount				AMS-VariouS Seminars		2,668
Alden Management Services	Consulting Fee		\$ 496,800				Entertainment Expense		( )
BDO Seidman/Virchow Krause	Accounting Fees		16,437				(agree to Sch. V,		
Ken Fisch	Legal-Collection		4,118				line 24, col. 8)		\$ 8,290
Janet Herman	Legal-Non Collection		237						
Ava P. Daley	Tax Consulting		114						
Pathway Billing - Reclassed to Nursi	Clinical Support		13,393						
Medifax/EDI	Billing Consultant		542						
Linda Roberts	Nutrition Consultant		960						
AMS-Eliminated	Allocated Legal Fees		32,808						
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL					
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 565,409						

\* Attach copy of IMRF notifications

\*\*See instructions.

<b>Naperville</b>	
<b>Legal Fee Support</b>	
<b>2010</b>	
Legal Fees Reported on Pg 21, Section C:	\$ 37,163.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(4,118.00)
Less: Non-allowable legal fees, if any, deducted on Pg 5A	(32,808.00)
Allowable Legal Fees	<u>\$ 237.00</u>

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	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	Insulation	5/95	\$ 2,455	15	\$	\$	\$ 55	\$	\$	\$	\$	\$
2	Fuel Pump	3/96	2,066	15			138					
3	Water Pump	3/96	1,302	15			87					
4	Evaporator Fan	9/96	1,887	15			126					
5												
6	Alden Bennett Constructi	1/02	3,719	15			248					
7	Alden Bennett Constructi	3/02	1,755	15			117					
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS		\$ 13,184		\$	\$	\$ 771	\$	\$	\$	\$	\$

Facility Name &amp; ID Number Alden Estates of Naperville

# 0022509

Report Period Beginning:

1/1/10

Ending:

12/31/10

**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 \$12493 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. \$ 63,234 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. \$ 111,156  
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. \$ 45,386 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.