



Facility Name & ID Number Alden Northmoor Rehabilitation & Health Care Center

# 0041277 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	198	Skilled (SNF)	198	72,270	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	198	TOTALS	198	72,270	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	5,575	1,499	9,696	16,770	8
9	SNF/PED					9
10	ICF	44,487	4,808		49,295	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	50,062	6,307	9,696	66,065	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.41%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)  
None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?  
YES  NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?  
YES  NO

I. On what date did you start providing long term care at this location?  
Date started 3/29/1996

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 11/01/1996 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 198 and days of care provided 6,567

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 Northmoor Rehabilitation & Health C: # 0041277 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	586,260	28,664	22,294	637,218	1,323	638,541	(1,692)	636,849		1
2	Food Purchase		463,663		463,663	(19,590)	444,073	(34,935)	409,138		2
3	Housekeeping	186,699	58,485		245,184	1,453	246,637	8,090	254,727		3
4	Laundry	55,160	26,875		82,035	283	82,318		82,318		4
5	Heat and Other Utilities			289,276	289,276	8,885	298,161	2,676	300,837		5
6	Maintenance	47,706		233,461	281,167	204	281,371	60,755	342,126		6
7	Other (specify):* <b>Related Party Benefits</b>							9,325	9,325		7
8	<b>TOTAL General Services</b>	875,825	577,687	545,031	1,998,543	(7,442)	1,991,101	44,219	2,035,320		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			42,300	42,300		42,300		42,300		9
10	Nursing and Medical Records	3,287,791	289,073	5,370	3,582,234	(64,216)	3,518,018	71,775	3,589,793		10
10a	Therapy	101,921	1,916	11,788	115,625		115,625		115,625		10a
11	Activities	109,245	2,536	8,510	120,291	447	120,738		120,738		11
12	Social Services	45,668			45,668		45,668		45,668		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <b>Related Party Benefits</b>							10,246	10,246		15
16	<b>TOTAL Health Care and Programs</b>	3,544,625	293,525	67,968	3,906,118	(63,769)	3,842,349	82,021	3,924,370		16
	<b>C. General Administration</b>										
17	Administrative	135,061			135,061		135,061	135,106	270,167		17
18	Directors Fees										18
19	Professional Services			1,029,196	1,029,196	(23,627)	1,005,569	(918,524)	87,045		19
20	Dues, Fees, Subscriptions & Promotions			83,369	83,369		83,369	(67,498)	15,871		20
21	Clerical & General Office Expenses	232,050	30,507	105,059	367,616	(7,984)	359,632	339,899	699,531		21
22	Employee Benefits & Payroll Taxes			790,646	790,646	6,466	797,112	(8,890)	788,222		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,482	6,482		6,482	3,659	10,141		24
25	Other Admin. Staff Transportation			5,410	5,410		5,410	18,601	24,011		25
26	Insurance-Prop.Liab.Malpractice			207,888	207,888		207,888	12,134	220,022		26
27	Other (specify):* <b>Related Party Benefits</b>			87,392	87,392		87,392	(11,988)	75,404		27
28	<b>TOTAL General Administration</b>	367,111	30,507	2,315,442	2,713,060	(25,145)	2,687,915	(497,501)	2,190,414		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,787,561	901,719	2,928,441	8,617,721	(96,356)	8,521,365	(371,261)	8,150,104		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 Northmoor Rehabilitation & Health Care Center #0041277 Report Period Beginning: 1/1/10 Ending: 12/31/10

## 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	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			40,168	40,168		40,168	319,671	359,839			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			147,819	147,819		147,819	449,279	597,098			32
33	Real Estate Taxes			170,630	170,630	(160,394)	10,236	177,174	187,410			33
34	Rent-Facility & Grounds			770,981	770,981	170,630	941,611	(941,611)				34
35	Rent-Equipment & Vehicles			17,022	17,022		17,022	47,715	64,737			35
36	Other (specify):* MIP							52,499	52,499			36
37	<b>TOTAL Ownership</b>			1,146,620	1,146,620	10,236	1,156,856	104,727	1,261,583			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		437,867	720,722	1,158,589	86,120	1,244,709	(172,619)	1,072,090			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			108,405	108,405		108,405		108,405			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		437,867	829,127	1,266,994	86,120	1,353,114	(172,619)	1,180,495			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,787,561	1,339,586	4,904,188	11,031,335		11,031,335	(439,153)	10,592,182			45

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

Alden Northmoor Rehabilitation & Health Care Center  
 Reclassifications on Pgs 3 & 4 - Column 5  
 Report Period Beginning:  
 Report Period Ending:

IDPH Facility ID Number: #0041277

1/1/2010

12/31/2010

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(19,590.00)	Employee Meals
	22	19,590.00	Employee Meals
22		(13,124.00)	Uniforms
	10	8,513.00	Uniforms
	1	1,323.00	Uniforms
	3	1,444.00	Uniforms
	4	283.00	Uniforms
	6	204.00	Uniforms
	11	447.00	Uniforms
	21	910.00	Uniforms
10		(86,120.00)	Oxygen - to appropriate cost center
	39	86,120.00	Oxygen - to appropriate cost center
33		(170,630.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	170,630.00	Rent - Real Estate Tax on associated landowner (Pg 6)
21		(8,894.00)	Vendor Settlements
	5	8,885.00	Vendor Settlements (may effect more than one line)
	3	9.00	Vendor Settlements (may effect more than one line)
<u>Others, if any:</u>			
19		(13,391.00)	Clinical Coordinators (Pathway Billing)
	10	13,391.00	Clinical Coordinators (Pathway Billing)
19		(10,236.00)	2009 R/E Assessment Appeal
	33	10,236.00	2009 R/E Assessment Appeal
Net		-	

**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	(2,964)	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	(7,204)	30		9
10	Interest and Other Investment Income	(28,891)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,952)	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	(2,746)	21		17
18	Fines and Penalties	(265)	32		18
19	Entertainment	(1,270)	20		19
20	Contributions	(12,287)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(4,195)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(87,392)	27		24
25	Fund Raising, Advertising and Promotional	(22,416)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (171,582)		\$	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)	(121,462)	Various	34
35	Other- Attach Schedule	(146,109)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (267,571)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (439,153)		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 Northmoor Rehabilitation & Health Care Center**

ID# 0041277

Report Period Beginning: 1/1/10

Ending: 12/31/10

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on Utilities	\$ (1,012)	5	1
2	Intercompany Interest (7031)	(90,936)	32	2
3	Misc Inc. (g/l 4977-100-000) (W/C Class action suit)	(172)	22	3
4	Record Copies (g/l 4977-100-001)	(80)	10	4
5	Jury Duty (g/l 4977-100-002)	(637)	21	5
6	Food Rebate (g/l 4977-100-005)	(744)	2	6
7	Wage Service Fee (g/l 4977-100-006)	(140)	21	7
8	Marketing Manager Salaries (GL6701-100-009)	(53,733)	21	8
9	Employee Benefits for Marketing Manager	(8,718)	22	9
10	IL Health Care Assoc Dues (PAC: 30%)	(3,279)	20	10
11	Deming Leadership Training (30%)	(1,125)	24	11
12	Elim chamber of commerce fees in Dues/subsc.	(850)	20	12
13	Adj for 2008 ABC related party profit - Pg 12	(65)	30	13
14	Adj for 2009 ABC related party profit - Pg 12	(9)	30	14
15	Adj for 2010 ABC related party profit - Pg 12	0	30	15
16	Elimin Pg 13 deprec on assets<\$2,500	(13,002)	30	16
17	"Pg 13" assets<\$2,500 to be expensed	25,234	6	17
18	Related Party Pg 13	320	6	18
19	Elimin Pg 12 deprec on assets<\$2,500	(149)	30	19
20	Adjust depreciation to Pg 13's	2,988	30	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
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>	(146,109)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Northmoor Rehabilitation &amp; Health Care Center

# 0041277

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	6,001	(7,693)	0	0	0	0	0	0	0	(1,692)	1
2	Food Purchase	(2,696)	0	0	(32,239)	0	0	0	0	0	0	0	(34,935)	2
3	Housekeeping	0	0	8,090	0	0	0	0	0	0	0	0	8,090	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,012)	0	3,688	0	0	0	0	0	0	0	0	2,676	5
6	Maintenance	22,590	3,585	34,869	0	0	0	(289)	0	0	0	0	60,755	6
7	Other (specify):*	0	0	8,218	1,107	0	0	0	0	0	0	0	9,325	7
8	<b>TOTAL General Services</b>	<b>18,882</b>	<b>3,585</b>	<b>60,866</b>	<b>(38,825)</b>	<b>0</b>	<b>0</b>	<b>(289)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,219</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	(80)	0	68,649	512	2,694	0	0	0	0	0	0	71,775	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	10,246	0	0	0	0	0	0	0	0	10,246	15
16	<b>TOTAL Health Care and Programs</b>	<b>(80)</b>	<b>0</b>	<b>78,895</b>	<b>512</b>	<b>2,694</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,021</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	135,106	0	0	0	0	0	0	0	0	135,106	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(4,195)	10,372	(924,701)	0	0	0	0	0	0	0	0	(918,524)	19
20	Fees, Subscriptions & Promotions	(40,102)	0	(27,396)	0	0	0	0	0	0	0	0	(67,498)	20
21	Clerical & General Office Expenses	(57,256)	594	343,976	19,779	32,806	0	0	0	0	0	0	339,899	21
22	Employee Benefits & Payroll Taxes	(8,890)	0	0	0	0	0	0	0	0	0	0	(8,890)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(1,125)	0	4,784	0	0	0	0	0	0	0	0	3,659	24
25	Other Admin. Staff Transportation	0	0	18,601	0	0	0	0	0	0	0	0	18,601	25
26	Insurance-Prop.Liab.Malpractice	0	11,940	194	0	0	0	0	0	0	0	0	12,134	26
27	Other (specify):*	(87,392)	0	70,641	2,591	2,172	0	0	0	0	0	0	(11,988)	27
28	<b>TOTAL General Administration</b>	<b>(198,960)</b>	<b>22,906</b>	<b>(378,795)</b>	<b>22,370</b>	<b>34,978</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(497,501)</b>	<b>28</b>
29	<b>TOTAL Operating Expense</b> (sum of lines 8,16 & 28)	<b>(180,158)</b>	<b>26,491</b>	<b>(239,034)</b>	<b>(15,943)</b>	<b>37,672</b>	<b>0</b>	<b>(289)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(371,261)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name &amp; ID Number Alden Northmoor Rehabilitation &amp; Health Care Center

# 0041277

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	(17,441)	335,563	1,549	0	0	0	0	0	0	0	0	319,671	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(120,092)	493,827	74,440	0	1,104	0	0	0	0	0	0	449,279	32
33	Real Estate Taxes	0	170,630	6,144	0	400	0	0	0	0	0	0	177,174	33
34	Rent-Facility & Grounds	0	(941,611)	0	0	0	0	0	0	0	0	0	(941,611)	34
35	Rent-Equipment & Vehicles	0	0	47,715	0	0	0	0	0	0	0	0	47,715	35
36	Other (specify):*	0	52,499	0	0	0	0	0	0	0	0	0	52,499	36
37	<b>TOTAL Ownership</b>	<b>(137,533)</b>	<b>110,908</b>	<b>129,848</b>	<b>0</b>	<b>1,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,727</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	(21,297)	(52,700)	(98,622)	0	0	0	0	0	(172,619)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(21,297)</b>	<b>(52,700)</b>	<b>(98,622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(172,619)</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(317,691)	137,399	(109,186)	(37,240)	(13,524)	(98,622)	(289)	0	0	0	0	(439,153)	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		See Pg 6K		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
1	V	34	Rent revenue	\$ 941,611	Northmoor Associates, LLC	100.00%	\$	\$ (941,611)	1
2	V	32	Interest income	54,141	Northmoor Associates, LLC			(54,141)	2
3	V	32	Replacement Reserve interest	395	Northmoor Associates, LLC			(395)	3
4	V	19	Professional & Legal fees		Northmoor Associates, LLC		10,372	10,372	4
5	V	21	Licenses & inspections		Northmoor Associates, LLC		594	594	5
6	V	33	Real estate taxes		Northmoor Associates, LLC		170,630	170,630	6
7	V	26	Property/liability insurance		Northmoor Associates, LLC		11,940	11,940	7
8	V	36	Mortgage insurance premium		Northmoor Associates, LLC		52,499	52,499	8
9	V	32	Mortgage interest		Northmoor Associates, LLC		450,810	450,810	9
10	V	32	Interest-Operating loss loan		Northmoor Associates, LLC		95,188	95,188	10
11	V	30	Depreciation		Northmoor Associates, LLC		335,563	335,563	11
12	V	32	Amortization		Northmoor Associates, LLC		2,365	2,365	12
13	V	6	Repairs & Maintenance		Northmoor Associates, LLC		3,585	3,585	13
14	Total		\$ 996,147			\$	1,133,546	\$ * 137,399	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	19 Professional Fees	\$ 988,489	Alden Management Services, Inc.	0.00%	\$	\$(988,489)
16	V	21 Gen'l & Admin		Alden Management Services, Inc.		343,976	343,976
17	V	5 Utilities		Alden Management Services, Inc.		3,688	3,688
18	V	6 Repair/Mainten.	18,848	Alden Management Services, Inc.		53,717	34,869
19	V	24 Travel/Seminar		Alden Management Services, Inc.		4,784	4,784
20	V	25 Other admin travel		Alden Management Services, Inc.		18,601	18,601
21	V	26 Insurance		Alden Management Services, Inc.		194	194
22	V	20 Dues/Subscriptions	29,004	Alden Management Services, Inc.		1,608	(27,396)
23	V	30 Depreciation		Alden Management Services, Inc.		1,549	1,549
24	V	33 Real Estate Taxes		Alden Management Services, Inc.		6,144	6,144
25	V	35 Rent-Equip & Vehic		Alden Management Services, Inc.		47,715	47,715
26	V	32 Interest		Alden Management Services, Inc.		74,440	74,440
27	V	7 Employee Benefits-Gen Service		Alden Management Services, Inc.		8,218	8,218
28	V	15 Employee Benefits Health Care		Alden Management Services, Inc.		10,246	10,246
29	V	27 Employee Benefits-Admin		Alden Management Services, Inc.		70,641	70,641
30	V	1 Dietary Aide Coordinator Sal.		Alden Management Services, Inc.		6,001	6,001
31	V	3 Housekeeping Coordinator Sal		Alden Management Services, Inc.		8,090	8,090
32	V	10 Nusre & Med Records Sal		Alden Management Services, Inc.		68,649	68,649
33	V	17 Administrative Sal		Alden Management Services, Inc.		135,106	135,106
34	V	19 Professional Salary & Non-Salary		Alden Management Services, Inc.		63,788	63,788
35	V	20 MKT Management Fees		Alden Management Services, Inc.			
36	V			Alden Management Services, Inc.			
37	V			Alden Management Services, Inc.			
38	V						
39	Total		\$ 1,036,341			\$ 927,155	\$ * (109,186)

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

**VII. RELATED PARTIES (continued)**

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary consultant	\$ 22,294	Prism Health Care Services, Inc.	0.00%	\$ 3,160	\$ (19,134)
16	V	1 Dietary salaries		Prism Health Care Services, Inc.		11,441	11,441
17	V	2 Tube feeding	56,081	Prism Health Care Services, Inc.		23,842	(32,239)
18	V	10 Equipment rental-patient care	6,660	Prism Health Care Services, Inc.		7,172	512
19	V	39 Ancillary supplies	46,811	Prism Health Care Services, Inc.		25,514	(21,297)
20	V	21 G & A salaries		Prism Health Care Services, Inc.		13,883	13,883
21	V	21 G & A expenses		Prism Health Care Services, Inc.		5,896	5,896
22	V	27 Emp. Benefits-G & A		Prism Health Care Services, Inc.		2,591	2,591
23	V	7 Emp. Benefits-Dietary		Prism Health Care Services, Inc.		1,107	1,107
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		\$ 131,846			\$ 94,606	\$ * (37,240)

\* 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>	\$ 209,976	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 295,293	\$ 85,317
16	V	39 <u>I.V.</u>	155,784	<u>Forum Extended Care Services II, Inc.</u>		19,317	(136,467)
17	V	39 <u>Wound Vac</u>	7,367	<u>Forum Extended Care Services II, Inc.</u>		5,817	(1,550)
18	V	10 <u>House Stock</u>	11,010	<u>Forum Extended Care Services II, Inc.</u>		10,118	(892)
19	V	10 <u>Pharm Consult</u>	5,217	<u>Forum Extended Care Services II, Inc.</u>		8,803	3,586
20	V	27 <u>Employ Vaccin</u>	1,572	<u>Forum Extended Care Services II, Inc.</u>		1,241	(331)
21	V	27 <u>Employ Benefits-G &amp; A</u>		<u>Forum Extended Care Services II, Inc.</u>		2,503	2,503
22	V	21 <u>G &amp; A Salaries</u>		<u>Forum Extended Care Services II, Inc.</u>		20,105	20,105
23	V	21 <u>Gen'l &amp; Admin</u>		<u>Forum Extended Care Services II, Inc.</u>		12,701	12,701
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services II, Inc.</u>		1,104	1,104
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services II, Inc.</u>		400	400
26	V	30 <u>Depreciation</u>		<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>		\$ 390,926			\$ 377,402	\$ * (13,524)

\* 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	\$ 701,759	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 603,137	\$ (98,622)
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		\$ 701,759			\$ 603,137	\$ * (98,622)

\* 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	\$ 23,788	Alden Bennett Construction Company, Inc.	0.00%	\$ 23,499	\$ (289)
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		\$ 23,788			\$ 23,499	\$ * (289)

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

Alden Northmoor Rehabilitation & Health Care Center Provider No. 0041277

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 & ID Number Alden Northmoor Rehabilitation & Health C # 0041277 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	175,478	2.06	5.15	Salary	\$ 9,522	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	65,107	2.06	5.15	Salary	3,533	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,486	2.06	5.15	Salary	2,034	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	\$ 15,089		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 Northmoor Rehabilitation & Health Care Center # 0041277 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	Utilites	Patient Days	1,283,623	33	\$ 71,628	\$ 66,065	\$ 3,688	1
2	24	Travel & Seminar	Patient Days	1,283,623	33	92,957	66,065	4,784	2
3	25	Other Admin Travel	Patient Days	1,283,623	33	361,409	66,065	18,601	3
4	26	Insurance	Patient Days	1,283,623	33	3,773	66,065	194	4
5	20	Dues & Subscription	Patient Days	1,283,623	33	31,234	66,065	1,608	5
6	30	Depreciation	No. of Providers	33	33	64,513	1	1,549	6
7	33	Real estates Tax	Patient Days	1,283,623	33	135,456	66,065	6,144	7
8	35	Rent - Equip & Vehicles	Patient Days	1,283,623	33	927,091	66,065	47,715	8
9	32	Interest	Patient Days	1,283,623	33	1,179,658	66,065	74,440	9
10	1	Dietary	Patient Days	1,283,623	33	116,597	116,597	6,001	10
11	3	Housekeeping	Patient Days	1,283,623	33	157,195	157,195	8,090	11
12	7	Employee benefits - Gen'l Srvc	Patient Days	1,283,623	33	159,672	66,065	8,218	12
13	10	Nurs & Med Records Salary	Patient Days	1,283,623	33	1,369,902	1,369,902	68,649	13
14	15	Employee benefits - Health care	Patient Days	1,283,623	33	199,071	66,065	10,246	14
15	17	Administrative Salary	Patient Days	1,283,623	33	2,862,453	2,862,453	135,106	15
16	27	Employee benefits - Admin	Patient Days	1,283,623	33	1,372,540	66,065	70,641	16
17	19	Professional Fees	Patient Days	1,283,623	33	1,239,391	672,679	63,788	17
18	21	Gen'l & Admin	Patient Days	1,283,623	33	6,683,349	5,909,984	343,976	18
19	6	Repair & Maintenance	Patient Days	1,283,623	33	1,043,713	824,986	53,717	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 18,071,602	\$ 11,913,796	\$ 927,155	25

Facility Name & ID Number Alden Northmoor Rehabilitation & Health Ca # 0041277 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	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			
<b>A. Directly Facility Related</b>																			
<b>Long-Term</b>																			
1	Cambridge Realty		x	Mortgage	\$45,562.32	12/1/03	\$ 9,194,900	\$ 8,625,229	1/1/2044	5.2000	\$ 450,809	1							
2	Cambridge Realty		x	Operating Loss Loan	\$9,620.47	12/1/03	1,941,500	1,821,214	1/1/2044	5.2000	95,188	2							
3	Insurance Interest		x	Medical Malpractice							2,478	3							
4												4							
5												5							
<b>Working Capital</b>																			
6	Related party-AMS		x								74,440	6							
7	Related party-FECH		x								1,104	7							
8												8							
9	TOTAL Facility Related				\$55,182.79		\$ 11,136,400	\$ 10,446,443			\$ 624,019	9							
<b>B. Non-Facility Related*</b>																			
10	Northmoor Associates LLC		x	Interest-Replacement Res							(395)	10							
11	Patient interest income		x	Non-care interest revenue							(3,347)	11							
12	Interest Income		x	Public Aid Interest							(25,543)	12							
13	Amortization-Fin/Refin Fee		x								2,364	13							
14	TOTAL Non-Facility Related						\$	\$			\$ (26,921)	14							
15	TOTALS (line 9+line14)						\$ 11,136,400	\$ 10,446,443			\$ 597,098	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 52,499 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.)



# 2009 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Northmoor Rehabilitation & Health Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0041277

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE (773) 286-3883 FAX #: (773) 286-8038

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

Enter the tax index number and real estate tax assessed for 2009 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2009.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>See attached supplement</u>	<u>Related Party-Alden Management Ser</u>	\$ <u>287,845.00</u>	\$ <u>6,144.00</u>
2. <u>See attached supplement</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>35,344.00</u>	\$ <u>400.00</u>
3. <u>13-06-409-017-0000</u>	<u>Nursing Home Facility</u>	\$ <u>5,372.27</u>	\$ <u>5,372.27</u>
4. <u>13-06-409-018-0000</u>	<u>Nursing Home Facility</u>	\$ <u>3,216.46</u>	\$ <u>3,216.46</u>
5. <u>13-06-409-019-0000</u>	<u>Nursing Home Facility</u>	\$ <u>3,178.89</u>	\$ <u>3,178.89</u>
6. <u>13-06-409-020-0000</u>	<u>Nursing Home Facility</u>	\$ <u>3,128.36</u>	\$ <u>3,128.36</u>
7. <u>13-06-409-021-0000</u>	<u>Nursing Home Facility</u>	\$ <u>50,626.97</u>	\$ <u>50,626.97</u>
8. <u>13-06-409-022-0000</u>	<u>Nursing Home Facility</u>	\$ <u>50,386.50</u>	\$ <u>50,386.50</u>
9. <u>13-06-409-023-0000</u>	<u>Nursing Home Facility</u>	\$ <u>50,386.50</u>	\$ <u>50,386.50</u>
10. <u>13--06-409-024, 025-000</u>	<u>Nursing Home Facility</u>	\$ <u>103,860.83</u>	\$ <u>103,860.83</u>
<b>TOTALS</b>		\$ <u><u>593,345.78</u></u>	\$ <u><u>276,700.78</u></u>

**B. Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?            YES   X   NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

**C. Tax Bills**

Attach a copy of the original 2009 tax bills which were listed in Section A to this statement. Be sure to use the 2009 tax bill which is normally paid during 2010.

**PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 83,872 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

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

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

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

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and an unlabeled column. Row 1: Nursing facility, 53,009, 1996, \$1,429,683, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 53,009, (blank), \$1,429,683, 3.

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	198			1994	\$ 8,796,651	\$ 227,120	40	\$ 219,916	\$	\$ 3,281,390	4
5											5
6											6
7											7
8											8
	<b>Improvement Type**</b>										
9		Cable installation		1996	5,704		5			5,704	9
10		Cable installation		1996	3,286		5			3,286	10
11		Fire alarm		1996	17,753	1,184	15	1,184		16,867	11
12		Install additional outlet		1997	2,108		10			2,319	12
13		Install additional outlet		1997	1,116		10			1,116	13
14		Install additional outlet		1997	2,668		10			2,668	14
15		Access control materials		1997	4,714		10			4,714	15
16		HVAC repair		1997	6,413		5			6,413	16
17		Phone line installation		1997	2,768		5			2,768	17
18		Phone line installation		1997	3,096		5			3,096	18
19		Equipment for security system		1998	4,170		10			4,170	19
20		Change belt on fans & airhandlers		1998	2,012		5			2,012	20
21		Wire third floor & twenty bed jacks		1998	7,189		10			7,189	21
22		Repair pump motor on elevator		1998	3,500	175	20	175		2,012	22
23		Install pump motor on dishwasher		1998	2,029		10			2,029	23
24		Install door locks		1998	8,157		10			8,157	24
25		Door system work		1998	775		10			775	25
26		Repair nurse call system		1998	275		10			275	26
27		Repair nurse call system		1998	1,032		10			1,032	27
28		Repair nurse call system		1998	982		10			982	28
29		Chiller		1998	52,667	3,511	15	3,511		42,426	29
30		Computer & training & installation		1998	3,158		5			3,158	30
31		Canopy construction		1998	73,120	4,875	15	4,875		62,153	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 Northmoor Rehabilitation &amp; Health Care Center

# 0041277

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	Climate Service - replace compressor	1999	\$ 2,603	\$ 173	15	\$ 173		\$ 2,080	37
38	Washtown equipment - dryer installation	1999	2,875		10			2,875	38
39	Climate Service - repair chiller pump	1999	2,940		5			2,940	39
40	Equipment INT - dryer repair	1999	130		5			130	40
41	Rykoff Sexton - coffee machine	1999	2,021		5			2,021	41
42	Equipment INT - dryer repair	1999	1,891		5			1,891	42
43	Climate Service - chiller maint	1999	3,071		5			3,071	43
44	United Communication group-phone repair	1999	1,593		10			1,593	44
45	Long elevator	1999	2,168	108	20	108		1,209	45
46	Climate service - ice machine repair	1999	1,885		10			1,885	46
47	Climate service - condensor repair	1999	3,579		15			3,579	47
48	ABC -misc. Work	2000	16,003	1,468	10	1,468		16,003	48
49	CSI-change exhausst belt - hvac	2000	1,695		5			1,695	49
50	ABC - metla frame/heating vent	2000	2,048	102	20	102		1,108	50
51	ABC - misc. const. Work	2000	2,059		5			2,059	51
52	GT mechanical - gas line	2001	1,563	144	10	144		1,563	52
53	Coker services-repair washer	2001	2,013	201	10	201		1,978	53
54	Coker services -install gas unit	2001	4,125	413	10	413		4,058	54
55	DBS contracting -lawn sprinkler	2001	2,215	148	15	148		1,552	55
56	DBS contracting -lawn sprinkler	2001	2,575	172	15	172		1,747	56
57	GT mechanical -condensor fan motors	2001	1,867	124	15	124		1,200	57
58	CSI Corker - service on cleveland MD2224CGA1	2001	1,582	158	10	158		1,449	58
59	GT Mech- chiller repair (both chillers)	2002	1,435		5			1,435	59
60	GT Mech- credit for 5/01 inv 18186	2002	(1,259)	(84)	15	(84)		(743)	60
61	Action Fence Contractors-install 3 steel bollards	2002	1,725	172	10	172		1,493	61
62	ABC- Efficient Insulation Systems- insulation	2002	769	51	15	51		435	62
63	ABC- Joseph Stanger corian top repair	2002	1,632	163	10	163		1,332	63
64	ABC- 30' flagpole and installation	2002	2,215	111	20	111		852	64
65	ABC- Action Fence install 3 steel bollards	2002	2,011	201	10	201		1,659	65
66	ABC- Action Fence dumpster gate	2002	2,332		5			2,332	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,078,705	\$ 240,690		\$ 233,486		\$ 3,533,192	70

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

Facility Name &amp; ID Number Alden Northmoor Rehabilitation &amp; Health Care Center

# 0041277

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>		\$ 9,078,705	\$ 240,690		\$ 233,486	\$ (7,204)	\$ 3,533,192	1
2	ABC-fire/smoker dampers	2003	6,390	639	10	639		4,792	2
3	ABC-rooftop compressor	2003	8,411	561	15	561		4,253	3
4	ABC-securitron DK 26	2003	1,087	72	15	72		554	4
5	GT Mechanical - H/V/A/C	2004	2,594	259	10	259		1,706	5
6	CSI Coker - Oven (flame spreader)	2004	3,378	338	10	338		2,197	6
7	ABC - Elevator finish (handrails/baseboard)	2004	2,150	179	12	179		1,149	7
8	ABC - Elevator finish (handrails/baseboard)	2004	2,150	179	12	179		1,104	8
9	Top Notch Service - Steam wells (2)	2004	2,153	215	10	215		1,309	9
10	ABC (C&H Bldg Spec)-30' flagpole & installation	2005	2,193	110	20	110		614	10
11	Equipment Int'l-#1 American Dryer repl parts	2005	2,007	201	10	201		1,189	11
12	ABC (JJ Designs)-Refurbish rooms/furniture/board trim	2005	5,324	355	15	355		2,041	12
13	Lees (The Floor Source)-4th floor dining room tiling	2005	5,702	570	10	570		3,135	13
14	ABC (Stripe-It-Right)-Sealcoat & stripe	2005	2,029	203	10	203		1,099	14
15	ABC (SCI Design)-Refurbish/finish furniture	2005	4,326	288	15	288		1,536	15
16	ABC (Amer Bldg Serv)-Restroom doors	2005	759	40	20	40		207	16
17	ABC (Raise-Rite Concrete)-Mud jack ambulance entry/patio	2005	1,020	68	15	68		351	17
18	ABC (Oak Fire)-Smoke detectors for elevator recall system	2006	13,931	1,393	10	1,393		4,876	18
19	GT Mechanical-Compressor fan motor & cooling fans	2006	4,097	410	10	410		1,276	19
20	Long Elevator-New motor/relays/starter	2006	7,333	336	20	336		1,191	20
21	Oak Fire & Security - Smoke Detectors	2007	3,020	302	10	302		831	21
22	ABC Electrical Work	2007	24,463	1,223	20	1,223		2,956	22
23	Tarkett flooring	2008	8,745	1,749	5	1,749		4,956	23
24	Plumbing work & fixtures combined	2008	9,526	476	20	476		1,230	24
25	Replaced numerous plumbing fixtures	2008	9,806	490	20	490		1,103	25
26	Heating Vent	2008	8,838	589	15	589		1,325	26
27	Replaced numerous plumbing fixtures	2008	8,440	422	20	422		950	27
28	Replaced plumbing fixtures	2008	7,520	376	20	376		846	28
29	Repair of major water leak	2008	8,213	821	10	821		1,779	29
30	Replaced paio doors (automatic)	2008	3,012	301	10	301		627	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,247,322	\$ 253,856		\$ 246,652	\$ (7,204)	\$ 3,584,374	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 12B, Carried Forward		\$ 9,247,322	\$ 253,856		\$ 246,652	\$ (7,204)	\$ 3,584,374	1
2	ABC - Heating/Vent	2009	8,838	589	15	589		835	2
3	RE-UPHOLSTERED 1ST FL Furniture	2009	7,445	745	10	745		807	3
4	ABC - Install Fire Dampers	2010	13,646		10				4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,277,251	\$ 255,190		\$ 247,986	\$ (7,204)	\$ 3,586,016	34

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

Facility Name &amp; ID Number Alden Northmoor Rehabilitation &amp; Health Care Center

# 0041277

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 12C, Carried Forward</b>		\$ 9,277,251	\$ 255,190		\$ 247,986	\$ (7,204)	\$ 3,586,016	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		485	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	Adj for ABC related party profit	2008	(319)	(26)		(26)		(65)	27
28	Adj for ABC related party profit	2009	(117)	(6)		(6)		(9)	28
29	Adj for ABC related party profit	2010	(167)						29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,346,905	\$ 256,546		\$ 249,342	\$ (7,204)	\$ 3,653,573	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	\$ 1,348,674	\$ 98,902	\$ 98,902	\$		\$ 1,132,112	71
72	Current Year Purchases	319,912	10,590	10,590			10,590	72
73	Fully Depreciated Assets	157,469	1,005	1,005			157,469	73
74								74
75	TOTALS	\$ 1,826,055	\$ 110,497	\$ 110,497	\$		\$ 1,300,171	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	Buses	Ford Eldorado	10/1/2000	\$ 49,863	\$	\$	\$	3	\$ 49,863	76
77										77
78										78
79	Related Party-AMS	Various	'98-'02	4,148					4,148	79
80	TOTALS			\$ 54,011	\$	\$	\$		\$ 54,011	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)	\$ 12,656,654	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 367,043	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 359,839	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (7,204)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,007,755	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.

Facility Name & ID Number Alden Northmoor Rehabilitation & Health Care Center # 0041277 Report Period Beginning: 1/1/10 Ending: 12/31/10

**XII. RENTAL COSTS**

**A. Building and Fixed Equipment (See instructions.)**

1. Name of Party Holding Lease: Related party cost eliminated

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: \$ 20,229 Description: copy mach gl 6861, postage meter gl 6850, & office equip gl 6859

(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>32,482</u>	17
18					18
19			<u>0.00</u>		19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>32,482</u>	21

10. Effective dates of current rental agreement:

Beginning 4/1/2006

Ending 3/31/2016

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2011 \$ 1,196,700

13. /2012 \$ 1,196,700

14. /2013 \$ 1,196,700

\* 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	\$		\$ 291,685	\$		\$ 291,685	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			45,959			45,959	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			364,114			364,114	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				295,293		295,293	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>					(98,621)	173,660		75,039	13
14	TOTAL			\$		\$ 603,137	\$ 468,953		\$ 1,072,090	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.

Reporting Period Beginning

1/1/2010

Reporting Period Ending

12/31/2010

Page 16

Col 5: PT,OT, & ST

Col 6: Supplies

XIV. Special Services (Direct Cost)

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.	
1.	OT	39-3	To Col 5	\$291,685.12
2.	ST	39-3	To Col 5	45,958.86
3.				
4.	PT	39-3	To Col 5	364,114.46
5.				
6.				
7.				
8.	Pharmacy Supplies per GL			209,976.01
	Manual Input from Related Party- Forum Drugs			85,317.00
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	295,293.01
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	(98,621.00)
	Other			246,854.76
	Manual Input: Related Party - Prism			(21,297.00)
	Manual Input: Related Party FECII - I.V.			(136,467.00)
	Manual Input: Related Party FECII - Wound Care			(1,551.00)
	Oxygen, from reclass worksheet (Pg 4A)			86,120.00
13.	Col 6: Supplies Total		To Col 6	173,659.76
13.	Total Line 13, Column 8			173,659.76
14.	Total			1,072,090.21

Facility Name & ID Number Alden Northmoor Rehabilitation & Health Care Center # 0041277

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>95,000</u> )	921,387	921,387	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments		12,083	5
6	Prepaid Insurance		10,865	6
7	Other Prepaid Expenses	5,496	9,867	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd parties</u>	303,294	502,791	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,230,177	\$ 1,456,993	10
<b>B. Long-Term Assets</b>				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,429,683	13
14	Buildings, at Historical Cost		9,084,793	14
15	Leasehold Improvements, at Historical Cost	425,964	850,111	15
16	Equipment, at Historical Cost	316,473	1,527,272	16
17	Accumulated Depreciation (book methods)	(585,977)	(5,006,490)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		160,506	21
22	Other Long-Term Assets (spe <u>Acc Assets/Refi fees</u> )	11,046	60,645	22
23	Other(specify): <u>Due from Affiliates</u>	17,950,817	18,975,097	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 18,118,323	\$ 27,081,617	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 19,348,500	\$ 28,538,610	25

		1 Operating	2 After Consolidation*	
<b>C. Current Liabilities</b>				
26	Accounts Payable	\$ 653,070	\$ 652,512	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	336,229	336,229	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	425,753	425,753	30
31	Accrued Taxes Payable (excluding real estate taxes)	69,981	69,981	31
32	Accrued Real Estate Taxes(Sch.IX-B)		278,300	32
33	Accrued Interest Payable	4,489	49,757	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>	130,303	130,303	36
37	<u>Due to Affiliates/ST portion of LT Debt</u>	1,270,349	1,392,204	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 2,890,174	\$ 3,335,039	38
<b>D. Long-Term Liabilities</b>				
39	Long-Term Notes Payable		1,799,970	39
40	Mortgage Payable		8,524,617	40
41	Bonds Payable			41
42	Deferred Compensation			42
<b>Other Long-Term Liabilities(specify):</b>				
43				43
44	<u>S/holder loans, Others</u>		69,927	44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 10,394,514	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 2,890,174	\$ 13,729,553	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 16,458,326	\$ 14,809,057	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 19,348,500	\$ 28,538,610	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		<b>1 Total</b>	
<b>1</b>	<b>Balance at Beginning of Year, as Previously Reported</b>	\$ <b>14,585,405</b>	<b>1</b>
<b>2</b>	Restatements (describe):		<b>2</b>
<b>3</b>	<b>external audit adjustment made after 2006 cost report</b>	<b>8,119</b>	<b>3</b>
<b>4</b>	<b>was submitted. These have no effect on prior year's report.</b>		<b>4</b>
<b>5</b>			<b>5</b>
<b>6</b>	<b>Balance at Beginning of Year, as Restated (sum of lines 1-5)</b>	\$ <b>14,593,524</b>	<b>6</b>
	<b>A. Additions (deductions):</b>		
<b>7</b>	NET Income (Loss) (from page 19, line 43)	<b>1,864,802</b>	<b>7</b>
<b>8</b>	Aquisitions of Pooled Companies		<b>8</b>
<b>9</b>	Proceeds from Sale of Stock		<b>9</b>
<b>10</b>	Stock Options Exercised		<b>10</b>
<b>11</b>	Contributions and Grants		<b>11</b>
<b>12</b>	Expenditures for Specific Purposes		<b>12</b>
<b>13</b>	Dividends Paid or Other Distributions to Owners	( )	<b>13</b>
<b>14</b>	Donated Property, Plant, and Equipment		<b>14</b>
<b>15</b>	Other (describe)		<b>15</b>
<b>16</b>	Other (describe)		<b>16</b>
<b>17</b>	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	\$ <b>1,864,802</b>	<b>17</b>
	<b>B. Transfers (Itemize):</b>		
<b>18</b>			<b>18</b>
<b>19</b>			<b>19</b>
<b>20</b>			<b>20</b>
<b>21</b>			<b>21</b>
<b>22</b>			<b>22</b>
<b>23</b>	<b>TOTAL Transfers (sum of lines 18-22)</b>	\$	<b>23</b>
<b>24</b>	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	\$ <b>16,458,326</b>	<b>24</b> *

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

**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	\$ 12,648,885	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 12,648,885	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	141,921	6
7	Oxygen	64,532	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 206,453	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	56	12
13	Barber and Beauty Care	2,671	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	(218)	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	(78)	19
20	Radiology and X-Ray		20
21	Other Medical Services	747	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 3,178	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	28,891	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 28,891	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>Misc Income &amp; Gain on Sale of Assets</u>	8,730	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 8,730	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 12,896,137	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,998,543	31
32	Health Care	3,906,118	32
33	General Administration	2,713,060	33
<b>B. Capital Expense</b>			
34	Ownership	1,146,620	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,158,589	35
36	Provider Participation Fee	108,405	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 11,031,335	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,864,802	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,864,802	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 Northmoor Rehabilitation & Health Care Cent # 0041277 Report Period Beginning: 1/1/10 Ending: 12/31/10

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**Details of Page 19, Line 28**

Misc Income (W/C Class Action Suit)	171.67
Misc Income (Record copies)	80.00
Misc Income (Jury Duty)	637.20
Misc Income (Food vendor rebate)	743.63
Misc Income (Wage Service fees)	140.00
Gain on Sale of Assets	6,957.78
Total	<u><u>8,730.28</u></u>

Facility Name & ID Number Alden Northmoor Rehabilitation & Health Care Center

# 0041277

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	2,080	2,080	\$ 106,034	\$ 50.98	1
2	Assistant Director of Nursing	2,080	2,080	73,406	35.29	2
3	Registered Nurses	25,094	26,493	887,973	33.52	3
4	Licensed Practical Nurses	28,944	30,796	786,324	25.53	4
5	CNAs & Orderlies	89,751	96,364	1,170,127	12.14	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,568	3,714	43,266	11.65	8
9	Activity Director	2,080	2,080	40,195	19.32	9
10	Activity Assistants	6,622	6,991	69,050	9.88	10
11	Social Service Workers	2,080	2,080	45,668	21.96	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	46,937	22.57	13
14	Head Cook	2,160	2,160	84,712	39.22	14
15	Cook Helpers/Assistants	34,392	38,888	454,612	11.69	15
16	Dishwashers					16
17	Maintenance Workers	2,472	2,480	47,706	19.24	17
18	Housekeepers	17,552	18,710	186,699	9.98	18
19	Laundry	5,496	5,900	55,160	9.35	19
20	Administrator	2,080	2,080	94,951	45.65	20
21	Assistant Administrator	2,080	2,080	40,110	19.28	21
22	Other Administrative	9,432	9,589	226,243	23.59	22
23	Office Manager	1,616	1,624	25,386	15.63	23
24	Clerical	3,458	3,826	39,076	10.21	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,112	4,120	114,894	27.89	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Unit Director	2,080	2,080	41,989	20.19	32
33	Other(specify) Alz Staff	8,023	8,348	107,043	12.82	33
34	TOTAL (lines 1 - 33)	259,332	276,643	\$ 4,787,561 *	\$ 17.31	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	\$ 22,294	1-3	35
36	Medical Director	Monthly	42,300	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,752	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Varies	799	11-3	44
45	Social Service Consultant	Varies	1,173	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 71,318		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



Alden Northmoor Rehabilitation & Health Care Center  
Legal Fee Support  
2010

Pg 21A

Legal Fees Reported on Pg 21, Section C:	36,781.00
Less: Collection, estates & other non-allowable legal fees listed on Pg 5, Ln 19	(4,195.00)
Less: Non-allowable legal fees, if any, deducted on Pg 5A	<u>(32,004.00)</u>
Allowable Legal Fees	<u><u>582.00</u></u>



Facility Name &amp; ID Number Alden Northmoor Rehabilitation &amp; Health Care Center

# 0041277

Report Period Beginning: 1/1/10

Ending: 12/31/10

**XX. GENERAL INFORMATION:**

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes  
If YES, give association name and amount. IHCA=\$7,651 Il. Assoc. of HC=\$2,376
- (3) Did the nursing home make political contributions or payments to a political action organization? yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? \_\_\_\_\_
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes  
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 61,665 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? \_\_\_\_\_  
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. \$ 108,405  
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. \$ 19,590 Has any meal income been offset against related costs? No Indicate the amount. \$ \_\_\_\_\_
- (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.