

Facility Name & ID Number Alden Estates of Naperville

0022509 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	769	1,322	9,916	12,007	8
9	SNF/PED					9
10	ICF	37,798	2,212	2,861	42,871	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	38,567	3,534	12,777	54,878	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.06%

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 8,606

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

Facility Name & ID Number

Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	564,124	34,972	22,800	621,896	3,771	625,667	(6,895)	618,772		1
2	Food Purchase		399,521		399,521	(37,694)	361,827	(20,076)	341,751		2
3	Housekeeping	280,220	35,813		316,033	1,786	317,819	8,222	326,041		3
4	Laundry	127,231	16,630		143,861	318	144,179		144,179		4
5	Heat and Other Utilities			201,377	201,377		201,377	(6,606)	194,771		5
6	Maintenance	103,605		273,402	377,007	336	377,343	58,083	435,426		6
7	Other (specify):* Related Party							8,900	8,900		7
8	TOTAL General Services	1,075,180	486,936	497,579	2,059,695	(31,483)	2,028,212	41,628	2,069,840		8
	B. Health Care and Programs										
9	Medical Director			10,800	10,800		10,800		10,800		9
10	Nursing and Medical Records	3,456,929	289,100	5,053	3,751,082	(35,312)	3,715,770	47,296	3,763,066		10
10a	Therapy	113,309	6,638	13,287	133,234		133,234		133,234		10a
11	Activities	137,122	4,625	5,465	147,212	496	147,708		147,708		11
12	Social Services	48,244		55	48,299		48,299		48,299		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party							7,612	7,612		15
16	TOTAL Health Care and Programs	3,755,604	300,363	34,660	4,090,627	(34,816)	4,055,811	54,908	4,110,719		16
	C. General Administration										
17	Administrative	158,789			158,789		158,789	128,365	287,154		17
18	Directors Fees										18
19	Professional Services			616,222	616,222	(340)	615,882	(528,977)	86,905		19
20	Dues, Fees, Subscriptions & Promotions			84,914	84,914	340	85,254	(67,136)	18,118		20
21	Clerical & General Office Expenses	178,101	21,525	102,922	302,548	617	303,165	320,909	624,074		21
22	Employee Benefits & Payroll Taxes			960,330	960,330	18,962	979,292	(6,722)	972,570		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,049	1,049		1,049	902	1,951		24
25	Other Admin. Staff Transportation			8,304	8,304		8,304	17,468	25,772		25
26	Insurance-Prop.Liab.Malpractice			233,682	233,682		233,682	16,936	250,618		26
27	Other (specify):* Related Party			(8,820)	(8,820)		(8,820)	75,777	66,957		27
28	TOTAL General Administration	336,890	21,525	1,998,603	2,357,018	19,579	2,376,597	(42,478)	2,334,119		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,167,674	808,824	2,530,842	8,507,340	(46,720)	8,460,620	54,058	8,514,678		29

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

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

Facility Name & ID Number Alden Estates of Naperville

#0022509

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	
	D. Ownership											
30	Depreciation			76,265	76,265		76,265	290,143	366,408			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			153,719	153,719		153,719	1,854,404	2,008,123			32
33	Real Estate Taxes			178,243	178,243	(178,243)		185,062	185,062			33
34	Rent-Facility & Grounds			1,410,496	1,410,496	178,243	1,588,739	(1,588,739)				34
35	Rent-Equipment & Vehicles			23,535	23,535		23,535	57,737	81,272			35
36	Other (specify):* M.I.P.							100,104	100,104			36
37	TOTAL Ownership			1,842,258	1,842,258		1,842,258	898,711	2,740,969			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		677,956	1,227,339	1,905,295	46,720	1,952,015	(167,841)	1,784,174			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			400,567	400,567		400,567		400,567			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		677,956	1,627,906	2,305,862	46,720	2,352,582	(167,841)	2,184,741			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,167,674	1,486,780	6,001,006	12,655,460		12,655,460	784,928	13,440,388			45

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

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(37,693.56)	Employee Meals
	22	37,693.56	Employee Meals
22		(18,732.00)	Uniforms
	1	11,408.00	Uniforms
	3	3,771.00	Uniforms
	4	1,786.00	Uniforms
	6	318.00	Uniforms
	10	336.00	Uniforms
	11	496.00	Uniforms
	21	617.00	Uniforms
10		(46,719.64)	Oxygen - to appropriate cost center
	39	46,719.64	Oxygen - to appropriate cost center
33		(178,243.30)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	178,243.30	Rent - Real Estate Tax on associated landowner (Pg 6)
19		(340.00)	Resident Back Ground Checks
	20	340.00	Resident Back Ground Checks
19		(270.00)	Reclass Linda Roberts cost from professional
1		270.00	fees to Dietary Consultant

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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	(9,378)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(171,855)	30		9
10	Interest and Other Investment Income	(66,628)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,222)	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	(23,461)	21		17
18	Fines and Penalties	(34)	32		18
19	Entertainment	(1,369)	20		19
20	Contributions	(5,521)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,619)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	8,820	27		24
25	Fund Raising, Advertising and Promotional	(30,048)	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	SUBTOTAL (A): (Sum of lines 1-29)	\$ (304,315)		\$	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)	1,270,708	Various	34
35	Other- Attach Schedule	(181,465)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,089,243		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 784,928		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

Alden Estates of Naperville

ID# 0022509

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on utilities	\$ (637)	5	1
2	Intercompany interest is not allowed	(150,269)	32	2
3	Misc Income (Record Copies)	(62)	10	3
4	Marketing Manager & Aides (GL#6701-100-009)	(38,036)	21	4
5	Employee Benefits for Marketing Manager	(6,722)	22	5
6	Back out 30% PAC Fees from std IHCA Bills	(1,961)	20	6
7				7
8				8
9				9
10				10
11	Adj for ABC related party profit for 2008 - Page 12	(6)	30	11
12	Adj for ABC related party profit for 2009 - Page 12	(6)	30	12
13	Adj for ABC related party profit for 2010 - Page 12	(2)	30	13
14	Adj for ABC related party profit for 2011 - Page 12	7	30	14
15	Adj for ABC related party profit for 2012 - Page 12	18	30	15
16	Adj for ABC related party profit for 2013 - Page 12	14	30	16
17				17
18	Eliminate deprec exp on Pg 12 items <\$2,500	(3,982)	30	18
19	Eliminate deprec exp on Pg 13 items <\$2,500	(14,454)	30	19
20	Expense capital items <\$2,500 on Pg 13 - NP	24,543	6	20
21	Expense Pg 5 Capital Items <\$2,500 on Pg 12 NP	3,552	6	21
22	Adj Deprec Expense to Detail reports	(225)	30	22
23				23
24	Late Fees on Telephone	6,763	21	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	Total	(181,465)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	2,933	(9,828)	0	0	0	0	0	0	0	(6,895)	1
2	Food Purchase	(2,222)	0	0	(17,854)	0	0	0	0	0	0	0	(20,076)	2
3	Housekeeping	0	0	8,222	0	0	0	0	0	0	0	0	8,222	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(10,015)	0	3,409	0	0	0	0	0	0	0	0	(6,606)	5
6	Maintenance	28,095	7,094	22,330	0	0	0	564	0	0	0	0	58,083	6
7	Other (specify):*	0	0	7,790	1,110	0	0	0	0	0	0	0	8,900	7
8	TOTAL General Services	15,858	7,094	44,684	(26,572)	0	0	564	0	0	0	0	41,628	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(62)	0	49,403	1,351	(3,396)	0	0	0	0	0	0	47,296	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	7,612	0	0	0	0	0	0	0	0	7,612	15
16	TOTAL Health Care and Programs	(62)	0	57,015	1,351	(3,396)	0	0	0	0	0	0	54,908	16
	C. General Administration													
17	Administrative	0	0	128,365	0	0	0	0	0	0	0	0	128,365	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(2,619)	6,250	(532,608)	0	0	0	0	0	0	0	0	(528,977)	19
20	Fees, Subscriptions & Promotions	(38,899)	1,355	(29,592)	0	0	0	0	0	0	0	0	(67,136)	20
21	Clerical & General Office Expenses	(54,734)	0	301,663	23,356	50,624	0	0	0	0	0	0	320,909	21
22	Employee Benefits & Payroll Taxes	(6,722)	0	0	0	0	0	0	0	0	0	0	(6,722)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	902	0	0	0	0	0	0	0	0	902	24
25	Other Admin. Staff Transportation	0	0	17,468	0	0	0	0	0	0	0	0	17,468	25
26	Insurance-Prop.Liab.Malpractice	0	16,689	247	0	0	0	0	0	0	0	0	16,936	26
27	Other (specify):*	8,820	0	60,003	2,387	4,567	0	0	0	0	0	0	75,777	27
28	TOTAL General Administration	(94,154)	24,294	(53,552)	25,743	55,191	0	0	0	0	0	0	(42,478)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(78,358)	31,388	48,147	522	51,795	0	564	0	0	0	0	54,058	29

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2013 Ending:

Summary B

12/31/2013

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(190,491)	471,558	9,076	0	0	0	0	0	0	0	0	290,143	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(216,931)	1,919,824	150,157	0	1,354	0	0	0	0	0	0	1,854,404	32
33	Real Estate Taxes	0	178,243	6,285	0	534	0	0	0	0	0	0	185,062	33
34	Rent-Facility & Grounds	0	(1,588,739)	0	0	0	0	0	0	0	0	0	(1,588,739)	34
35	Rent-Equipment & Vehicles	0	0	57,737	0	0	0	0	0	0	0	0	57,737	35
36	Other (specify):*	0	100,104	0	0	0	0	0	0	0	0	0	100,104	36
37	TOTAL Ownership	(407,422)	1,080,990	223,255	0	1,888	0	0	0	0	0	0	898,711	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(42,456)	(102,933)	(22,452)	0	0	0	0	0	(167,841)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(42,456)	(102,933)	(22,452)	0	0	0	0	0	(167,841)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(485,780)	1,112,378	271,402	(41,934)	(49,250)	(22,452)	564	0	0	0	0	784,928	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as 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 PG6-Supp		See PG6-Supp		

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	\$ 1,588,739	Alden Naperville, LLC	0.00%	\$	\$ (1,588,739)	1
2	V	32 Investment Income RR	244	Alden Naperville, LLC			(244)	2
3	V	19 Accounting Fee		Alden Naperville, LLC		6,250	6,250	3
4	V	20 Dues & Subscriptions/Rprt Fee		Alden Naperville, LLC		1,355	1,355	4
5	V	32 Debt Retirement Fee		Alden Naperville, LLC		270,026	270,026	5
6	V	33 Real Estate Tax		Alden Naperville, LLC		178,243	178,243	6
7	V	26 General Insurance		Alden Naperville, LLC		16,689	16,689	7
8	V	36 Mortgage Insurance Premium		Alden Naperville, LLC		100,104	100,104	8
9	V	32 Interest - Mortgage		Alden Naperville, LLC		1,053,000	1,053,000	9
10	V	30 Depreciation Expense		Alden Naperville, LLC		471,558	471,558	10
11	V	32 Amortization Expense		Alden Naperville, LLC		597,042	597,042	11
12	V	6 R&M Replacement Reserve		Alden Naperville, LLC		7,094	7,094	12
13	V			Alden Naperville, LLC				13
14	Total		\$ 1,588,983			\$ 2,701,361	\$ * 1,112,378	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%	\$ 3,409	\$	3,409	15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		902		902	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		17,468		17,468	17
18	V	26 Insurance		Alden Management Services, Inc.		247		247	18
19	V	20 Dues/Subscriptions	32,562	Alden Management Services, Inc.		2,970		(29,592)	19
20	V	30 Depreciation		Alden Management Services, Inc.		9,076		9,076	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		6,285		6,285	21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		57,737		57,737	22
23	V	32 Interest		Alden Management Services, Inc.		150,157		150,157	23
24	V	1 Diet. Salary		Alden Management Services, Inc.		2,933		2,933	24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		8,222		8,222	25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		7,790		7,790	26
27	V	10 Nurs & Med Record Salary		Alden Management Services, Inc.		49,403		49,403	27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		7,612		7,612	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		128,365		128,365	29
30	V	27 Employee Benefits-Administr.		Alden Management Services, Inc.		60,003		60,003	30
31	V	19 Professional Fees	585,229	Alden Management Services, Inc.		52,621		(532,608)	31
32	V	21 Gen'l & Administrative		Alden Management Services, Inc.		301,663		301,663	32
33	V	6 Repairs & Maniten.	34,329	Alden Management Services, Inc.		56,659		22,330	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 652,120			\$ 923,522	\$ *	271,402	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	\$ 22,800	Prism Health Care Services, Inc.	0.00%	\$ 71	\$ (22,729)
16	V	1 Diet Salary		Prism Health Care Services, Inc.		12,901	12,901
17	V	2 Tube Feeding	28,498	Prism Health Care Services, Inc.		10,644	(17,854)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		8,011	1,351
19	V	39 Supplies	84,719	Prism Health Care Services, Inc.		42,263	(42,456)
20	V	21 Salary G & A		Prism Health Care Services, Inc.		13,760	13,760
21	V	27 Employee Benefit		Prism Health Care Services, Inc.		2,387	2,387
22	V	7 Employee Benefit		Prism Health Care Services, Inc.		1,110	1,110
23	V	21 G & A		Prism Health Care Services, Inc.		9,596	9,596
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		\$ 142,677			\$ 100,743	\$ * (41,934)

* 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>	\$ 318,980	<u>Forum Extended Care Services, Inc.</u>	0.00%	\$ 263,251	\$ (55,729)
16	V	39 <u>I.V. Drugs</u>	256,900	<u>Forum Extended Care Services, Inc.</u>		212,017	(44,883)
17	V	39 <u>Wound Care</u>	13,289	<u>Forum Extended Care Services, Inc.</u>		10,968	(2,321)
18	V	10 <u>House Stock</u>	14,972	<u>Forum Extended Care Services, Inc.</u>		12,356	(2,616)
19	V	10 <u>Pharmacy Consultant</u>	4,466	<u>Forum Extended Care Services, Inc.</u>		3,686	(780)
20	V	27 <u>Employee Vaccination</u>	1,225	<u>Forum Extended Care Services, Inc.</u>		1,011	(214)
21	V	27 <u>Employee Benefit - G & A</u>		<u>Forum Extended Care Services, Inc.</u>		4,781	4,781
22	V	21 <u>Salary - G & A</u>		<u>Forum Extended Care Services, Inc.</u>		31,931	31,931
23	V	21 <u>General Administration</u>		<u>Forum Extended Care Services, Inc.</u>		18,693	18,693
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services, Inc.</u>		1,354	1,354
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services, Inc.</u>		534	534
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		\$ 609,832			\$ 560,582	\$ * (49,250)

* 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	\$ 1,186,394	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,163,942	\$ (22,452)
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		\$ 1,186,394			\$ 1,163,942	\$ * (22,452)

* 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	\$ 41,886	Alden Bennett Construction Company, Inc.	0.00%	\$ 42,450	\$ 564	15	
16	V							16	
17	V							17	
18	V							18	
19	V							19	
20	V							20	
21	V							21	
22	V							22	
23	V							23	
24	V							24	
25	V							25	
26	V							26	
27	V							27	
28	V							28	
29	V							29	
30	V							30	
31	V							31	
32	V							32	
33	V							33	
34	V							34	
35	V							35	
36	V							36	
37	V							37	
38	V							38	
39	Total		\$ 41,886			\$ 42,450	\$ *	564	39

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

Facility Name & ID Number

Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heather Health Care Center, Inc.	Harvey	The Forum Profession	Chicago	Home Office rental	1
2			Alden-Lincoln Park Rehabilitation and Health Care	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Care	Chicago	Forum Extended Care Se	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Serv	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and Health Care	McHenry	Alden Gardens of Bloom	Bloomingtondale	Supportive Living Fac	6
7			Alden - Wentworth Rehabilitation and Health Care	Chicago	Alden Garden Courts of	DesPlaines	Assisted Living/Alzhei	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterfo	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health Care	Bloomingtondale	Alden Gardens of Water	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Youth	Bloomingtondale	Prism Health Care Servi	Schaumburg	Nursing and Durable	10
11			Alden - Orland Park Rehabilitation and Health Care	Orland Park	Community Physical The	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Care	Chicago	Alden Bennett Construct	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment	Fort Atkinson, WI	Nursing and Durable	13
14			Alden - Town Manor Rehabilitation and Health Care	Cicero				14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health Care	Hoffman Estates				16
17			Alden - North Shore Rehabilitation and Health Care	Skokie				17
18			Alden - Des Plaines Rehabilitation and Health Care	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24			Alden of Waterford, LLC	Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30			Alden Estates of Greenville, Inc.	Greenville, IL				30

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	177,304	1.664	4.16	Salary	\$ 7,696	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	66,781	1.664	4.16	Salary	2,899	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	38,873	1.664	4.16	Salary	1,687	6-7	3
4	Ina Schlossberg	Board Member	General Operation	0.00	100,841	1.664	4.16	Salary	4,377	17-7	4
5	Audra Elisco	Training Coordinator	Train quality assu	0.00	19,978	1.664	4.16	Salary	2,386	21-7	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	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our quality assurance program.										11
12											12
13								TOTAL	\$ 19,046		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: 01/01/2013

Ending: 2/31/2013

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,319,137	35	\$ 81,942	\$ 54,878	\$ 3,409	1
2	24	Travel/Seminar	Patient Days	1,319,137	35	21,681	54,878	902	2
3	25	Other Admin Travel	Patient Days	1,319,137	35	419,878	54,878	17,468	3
4	26	Insurance	Patient Days	1,319,137	35	5,945	54,878	247	4
5	20	Dues/Subscriptions	Patient Days	1,319,137	35	71,386	54,878	2,970	5
6	30	Depreciation	No of Providers/usage	35	35	331,030	54,878	9,076	6
7	33	Real Estate Tax	Patient Days/ysage	1,319,137	35	171,267	54,878	6,285	7
8	35	Rent-Equip & Vehicles	Patient Days	1,319,137	35	1,387,861	54,878	57,737	8
9	32	Interest	Patient Days/usage	1,319,137	35	2,365,205	54,878	150,157	9
10	1	Diet. Salary	Patient Days	1,319,137	35	70,514	70,514	2,933	10
11	3	Housekeeping Salary	Patient Days	1,319,137	35	197,635	197,635	8,222	11
12	7	Employee Benefits-Gen'l Servs	Patient Days	1,319,137	35	187,265	54,878	7,790	12
13	10	Nurs & Med Record Salary	Patient Days/usage	1,319,137	35	1,315,353	1,315,353	49,403	13
14	15	Employee Benefits-Health Care	Patient Days	1,319,137	35	182,984	54,878	7,612	14
15	17	Administrative Salary	Patient Days/usage	1,319,137	35	3,345,614	3,345,614	128,365	15
16	27	Employee Benefits-Adminstr.	Patient Days	1,319,137	35	1,442,333	54,878	60,003	16
17	19	Professional Fees	Patient Days	1,319,137	35	1,264,885	822,981	52,621	17
18	21	Gen'l & Administrative	Patient Days	1,319,137	35	7,251,269	6,199,389	301,663	18
19	6	Repairs & Maniten.	Patient Days	1,319,137	35	1,361,952	1,077,972	56,659	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 21,475,999	\$ 13,029,458	\$ 923,522	25

Facility Name & ID Number

Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	Name of Lender	2		3	4	5	6		8	9	10	Reporting Period Interest Expense				
		Related**					Monthly Payment Required	Date of Note					Amount of Note		Maturity Date	Interest Rate (4 Digits)
		YES	NO										Original	Balance		
	A. Directly Facility Related															
	Long-Term															
1	Cambridge (GL 2505/7055)		X	Mortgage	\$76,408.80	10/13	\$ 20,349,200	\$ 20,287,686	09/2053	0.0330	\$ 167,543	1				
2	Cambridge (GL 2505/7055)		X	Mortgage-Refinanced	\$115,860.81	06/09	20,349,200		11/2048	0.0625	885,457	2				
3												3				
4	Early retirement of debt			Mortgage							270,026	4				
5	Insurance Interest (GL 7053)		X	Medical Malpractice							3,416	5				
	Working Capital															
6	Related party-AMS		x								150,157	6				
7	Related party-FECII		x								1,354	7				
8												8				
9	TOTAL Facility Related				\$192,269.61		\$ 40,698,400	\$ 20,287,686			\$ 1,477,953	9				
	B. Non-Facility Related*															
10	Int Inc (Corp)		X								(8)	10				
11	Int Inc (Corp)		X	Public Aid Interest							(66,620)	11				
12	Interest Income Repl Reserve		X								(244)	12				
13	Amortization - Refinancing fees		X								597,042	13				
14	TOTAL Non-Facility Related						\$	\$			\$ 530,170	14				
15	TOTALS (line 9+line14)						\$ 40,698,400	\$ 20,287,686			\$ 2,008,123	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 100,104 Line # 36

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1.	Real Estate Tax accrual used on 2012 report.	\$	<u>157,200</u>		1
2.	Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	<u>165,243</u>		2
3.	Under or (over) accrual (line 2 minus line 1).	\$	<u>8,043</u>		3
4.	Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>170,200</u>		4
5.	Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$			5
6.	Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$			6
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	<u>178,243</u>		7
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax		\$	<u>6,819.00</u>
		Total Real Estate Tax Expense, Sch V, Line 33		\$	<u>185,062</u>
Real Estate Tax Bill for Calendar Year:	2008	<u>136,925</u>	8	FOR BHF USE ONLY	
	2009	<u>141,148</u>	9	13	FROM R. E. TAX STATEMENT FOR 2012 \$ 13
	2010	<u>143,183</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2011	<u>152,587</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2012	<u>165,243</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
<u>the current year accrual is based on an estimated 3% increase of the prior year tax</u>					

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates of Naperville COUNTY Dupage
 FACILITY IDPH LICENSE NUMBER 0022509
 CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll
 TELEPHONE 773-286-3883 FAX #: 773-286-8038

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2012 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 2012.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>308,970.00</u>	\$ <u>6,285.00</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>35,681.00</u>	\$ <u>534.00</u>
3. <u>08-29-307-001</u>	<u>Nursing Home Facility</u>	\$ <u>165,243.30</u>	\$ <u>165,243.30</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>509,894.30</u></u>	\$ <u><u>172,062.30</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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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: 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).

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

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-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		711,036	5
6										6
7										7
8										8
Improvement Type**										
9	bells/doors		1981	\$ 876	\$	20	\$	\$	\$ 876	9
10	elevator repair		1982	2,796		8			2,796	10
11	repair water sys;roof;install windows/grab bars		1983	21,739		5-20			21,739	11
12	circuit breaker repair		1984	4,478		20			4,478	12
13	electical repair & water tower repair		1987	5,403		3			5,403	13
14	complete building renovation		1987	43,055		3-20			43,055	14
15	complete building renovation		1988	728,446	1,972	3-30	1,972		721,947	15
16	water tower repair/electrical repair		1987	7,293		3			7,293	16
17	repair telphone sys;electical laundry		1988	3,890		5			3,890	17
18	repair pumppls./laundry;decoratoin		1989	19,459		5-20			19,459	18
19	water heater		1990	8,793		5			8,793	19
20	renovation		1991	24,099		5-20			24,099	20
21	repari water heater boiler freezer condenser		1991	8,380		5			8,380	21
22	repair water heater/frecZer/ssprinkler syst/a/c		1992	19,357	95	5-25	95		19,315	22
23	wallcovering hot water heater/paving/doors alarm syst		1993	45,517		5-15			45,517	23
24	plumbing /valves/pvaving		1994	22,139	514	10-20	514		21,967	24
25	repair water tower/fire alarms electical /roof wash.mach		1995	45,492		10-20			45,492	25
26	install door/frame		1996	2,200		10			2,200	26
27	replace condenser		1996	5,073		15			5,073	27
28	new cooling tower		1996	15,140		15			15,140	28
29	install amp panel/new circuits		1997	2,670		5			2,670	29
30	new valve		1997	1,710		5			1,710	30
31	recaulking		1997	7,475		5			7,475	31
32	new bearings/hvac/etc.		1998	4,317		5			4,317	32
33	Gen'l Parts- boiler repairs		1997	4,033	202	20	202		3,280	33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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	CSI (replaced valves,relief)	1998	3,200		5			3,200	37
38	Atash(cleaned & tested dampers)	1998	3,465		5			3,465	38
39	Climate Service (fixed compressor and plate)	1998	8,747	195	15	195		8,747	39
40	ETC Carpet (carpet)	1998	1,118		5			1,118	40
41	Climate Service (repair chiller and safety controls)	1998	3,718		10			3,718	41
42	Patten (repair generator)	1998	1,986	99	20	99		1,529	42
43	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		3,032	43
44	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	44
45	Chicago Cooling(repair a/c)	1999	2,171		10			2,171	45
46	Chicago Cooling(repair a/c pump)	1999	2,835		10			2,835	46
47	Harold Scales(4 dehumidifiers)	1999	2,115		10			2,115	47
48	Climate Services(ice machine repair)	1999	2,055		10			2,055	48
49	Fox Valley Fire & Safety(install door holders)	1999	1,568		10			1,568	49
50	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	50
51	ABC: MISC LABOR	1999	2,278		10			2,278	51
52	ABC: CARPENTRY REPAIRS	1999	2,404		10			2,404	52
53	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	53
54	Climate Services, Inc (boiler repair)	2000	9,048		10			9,048	54
55	Climate Services, Inc (boiler repair)	2000	1,654		10			1,654	55
56	Climate Services, Inc (Replace dampers)	2000	6,950		10			6,950	56
57	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,593	20	1,593		22,032	57
58	Poblocki & Sons (room ID'S)	2000	5,398	270	20	270		3,712	58
59	D. B. S Contracting (signs lighting)	2000	2,300		12			2,300	59
60	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696		10			1,696	60
61	Fox Valley Fire & Safety (safety system)	2000	2,351		10			2,351	61
62	GT Mechanical, INC (heater safety defrost fan relay)	2000	1,700		10			1,700	62
63	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658		5			4,658	63
64	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684		10			6,684	64
65	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906		10			5,906	65
66	Alden Bennett Const-time/material build.improv.	2000	3,248		10			3,248	66
67	Coker Service, Inc (dishwasher repair)	2001	1,926		10			1,926	67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 8,971,112	\$ 321,642		\$ 149,757	\$ (171,885)	\$ 4,021,653	70

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

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 8,971,112	\$ 321,642		\$ 149,757	\$ (171,885)	\$ 4,021,653	1
2	Dav.Sol.- repair relief valve	2002	1,893		5			1,893	2
3	GT Mechanical, Inc.-replace burnt wire/motor hvac)	2002	1,992		10			1,992	3
4	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	1,486	15	1,486		18,699	4
5	Alden Bennett Const-time/material build.improv.	2002	5,797		10			5,797	5
6	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		8,951	6
7	Dave Soltwich -repair water line	2003	1,531		5			1,531	7
8	CSI-Coker--repair dishwasher	2003	1,704		5			1,704	8
9	Simplex Grinnell-repair fire alarm&wiring	2003	3,179		5			3,179	9
10	Capps Plumbing-repair mejector pump	2003	1,398		5			1,398	10
11	Alden Bennett Const.- Awning	2004	2,350	157	15	157		1,517	11
12	Alden Bennett Const. -carpeting	2004	841		5			841	12
13	DSL-cable upgrade	2004	704	70	10	70		697	13
14	Alden Bennett Const. -nursing station repairs	2004	1,788		15			1,788	14
15	Alden Bennett Const. -new roof	2004	5,023	502	10	502		4,644	15
16	Alden Bennett Const. -ceiling tiles	2004	3,205	267	12	267		2,515	16
17	Alden Bennett Const. Asphalt repair	2004	6,580	658	10	658		6,525	17
18	CSI Coker-repair pewash pump	2004	2,325	233	10	233		2,310	18
19	Alden Bennett Const. -auto door operating equipment	2004	2,788	279	10	279		2,766	19
20	Alden Bennett Const. -kitchen repairs	2004	2,335	233	10	233		2,138	20
21	Cybor Fire Protection-fire sprinkler	2005	1,510		7			1,510	21
22	GT Mechanical-tower pump replacement	2005	1,750	175	10	175		1,531	22
23	Alden Bennett Const. -resident bathroom replacement	2005	1,867	187	10	187		1,512	23
24	Capps Plumbing-furnish & install 20 ft of piping	2005	1,985	199	10	199		1,724	24
25	Top Notch-repair rinse motor on dishwasher	2005	2,829	283	10	283		2,476	25
26	ABCUSC-Custom cable	2005	2,986	299	10	299		2,591	26
27	ABCUSC-Custom cable	2005	5,200	520	10	520		4,637	27
28	ABCUSC-master antenna	2005	6,300	630	10	630		5,617	28
29	Replace Various Mtrs and Kitchen storage room thermastat	2006	4,677	467	10	467		3,698	29
30	Install satellite TV in all common areas and rooms	2006	4,500	450	10	450		3,413	30
31	remove and replace 500 sq ft of roof above room 201	2006	2,655	266	10	266		1,995	31
32	Install satellite TV	2006	9,000	900	10	900		6,450	32
33	charge for addtl fire alarm protection per state	2006	17,800	1,780	10	1,780		12,608	33
34	TOTAL (lines 1 thru 33)		\$ 9,112,590	\$ 332,396		\$ 160,511	\$ (171,885)	\$ 4,142,299	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:

01/01/2013 Ending: 12/31/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 9,112,590	\$ 332,396		\$ 160,511	\$ (171,885)	\$ 4,142,299	1
2	Condensing Unit	2006	11,688	779	15	779		6,167	2
3	Engineering Fee for preparation of fire alarm drawings	2006	3,500	233	15	233		1,845	3
4	Concrete Slab replacement	2006	1,515	101	15	101		800	4
5	Concrete Slab replacement	2006	3,431	229	15	229		1,698	5
6	Leasehold Imp - Install new sidewalk	2007	21,571	1,438	15	1,438		9,826	6
7	Alden Bennett Construction -concrete slab replace	2007	10,593	1,059	10	1,059		7,238	7
8	GT Mechanical - rebuild tower pump	2007	7,674		5			7,674	8
9	Top Notch - install new compressor	2007	5,539	462	12	462		3,038	9
10	Pattern - repair generator	2007	9,531		5			9,531	10
11	Top Notch - replace new booster	2007	5,751	575	10	575		2,971	11
12	A&B CustomCable - rackout cable line	2008	4,380	438	10	438		2,592	12
13	ABC - Repaired plumbing	2008	5,999	600	10	600		3,500	13
14	GT Mechanical - repaired leak pumps	2008	3,972	397	10	397		2,118	14
15									15
16	Adj for ABC related party profit	2008	(34)	(6)		(6)		(33)	16
17									17
18	Top Notch - new condensing unit	2009	5,988	599	10	599		2,745	18
19	GT Mech - Air condition repaired	2009	3,042	608	5	608		2,736	19
20	GT Mech - repaired cracked chiller	2009	6,779	1,356	5	1,356		6,102	20
21	ABC - Pantry addition - LLC	2009	20,518	1,368	15	1,368		6,840	21
22	Shingles/basement;floor prep;haul away;touchup - LLC	2009	19,672	3,934	5	3,934		19,670	22
23	windows/signs/firetop sealants/countertop/grout - LLC	2009	13,946	2,789	5	2,789		13,945	23
24	Adj for ABC related party profit	2009	(271)	(6)		(6)		(27)	24
25	ABC-Storm Sewer Repair	2010	4,076	815	5	815		2,513	25
26	Adj for ABC related party profit	2010	(50)	(2)		(2)		(6)	26
27									27
28	GARPAV-Asphalt/Paint/Cement blocks for Parking Lot	2011	3,975	497	8	497		1,201	28
29	ABC - Tree Work/Removal	2011	3,736	747	5	747		1,557	29
30	ABC - Window replacement-LLC	2011	48,514	4,851	10	4,851		10,107	30
31	Adj for ABC related party profit	2011	407	7		7		18	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,338,032	\$ 356,266		\$ 184,381	\$ (171,885)	\$ 4,268,664	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:

01/01/2013 Ending: 12/31/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,338,032	\$ 356,266		\$ 184,381	\$ (171,885)	\$ 4,268,664	1
2	Forum Prof Ctr: Remodeling	1979	15,057		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	29,324		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	925		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,289		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,317		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,170		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,830	8
9	Forum Prof Ctr: Remodel/electrical	2001	720	13	7	13		694	9
10	Forum Prof Ctr: bathroom remodel	2002	637		5			637	10
11	Forum Prof Ctr: remodel suites/etc.	2003	818		9			818	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	93	7	93		2,384	12
13	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		577	13
14	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	53	7	53		442	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	420	51	7	51		335	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	10	82		346	17
18	Forum Prof Ctr: Building Renovations	2010	1,455	295	5	295		971	18
19	Forum Prof Ctr: Building Renovations	2011	6,379	648	10	648		1,451	19
20	Forum Prof Ctr: Building Renovations	2012	278	38	15	38		75	20
21	Forum Prof Ctr: Building Renovations	2013	476	25	7	25		25	21
22	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	22
23	Alden Mgt Servs: Remodel suites	2002	282		7			282	23
24	Alden Mgt Servs: Remodel suites	2003	6,115	11	7	11		6,115	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)		\$ 9,424,798	\$ 357,577		\$ 185,692	\$ (171,885)	\$ 4,348,614	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 9,424,798	\$ 357,577		\$ 185,692	\$ (171,885)	\$ 4,348,614	1
2	ABC - Duct Work Installation	2012	5,321	355	15	355		503	2
3	OAKFIR - Damper Link Testing Repairs	2012	9,975	998	10	998		1,164	3
4	Adj for ABC related party profit	2012	329	18		18		27	4
5									5
6	GT Mech - Fire Dampers	2013	6,837	684	10	684		684	6
7	ABC - Fire Dampers	2013	12,693	952	10	952		952	7
8	GT Mech - Fire Dampers	2013	9,475	474	10	474		474	8
9	EQUINT - Washer Motor	2013	2,799	233	5	233		233	9
10	JMALLE - Drywall	2013	2,923	49	15	49		49	10
11	JMALLE - Drywall	2013	3,398	76	15	76		76	11
12	ABC - Drywall/Metal Studs	2013	2,611	58	15	58		58	12
13	EQUINT - Washer parts/maint	2013	2,634	88	5	88		88	13
14	Adj for ABC related party profit	2013	206	14		14		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)		\$ 9,483,999	\$ 361,574		\$ 189,689	\$ (171,885)	\$ 4,352,934	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-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	\$ 1,848,915	\$ 168,539	\$ 168,539	\$	Various	\$ 877,968	71
72	Current Year Purchases	18,380	1,480	1,480		Various	677	72
73	Fully Depreciated Assets	837,296	6,700	6,700		Various	837,296	73
74								74
75	TOTALS	\$ 2,704,591	\$ 176,719	\$ 176,719	\$		\$ 1,715,941	75

D. Vehicle Costs. (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	\$ 3,911	\$	\$	\$	3	\$ 3,911	76
77										77
78										78
79										79
80	TOTALS			\$ 3,911	\$	\$	\$		\$ 3,911	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)	\$ 12,848,501	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 538,293	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 366,408	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (171,885)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,072,786	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 costs are eliminated

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

If NO, see instructions. YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning 7/1/2005

Ending 7/1/2015

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

Fiscal Year Ending Annual Rent

12. 12/31/14 \$ Varies

13. 12/31/15 \$ Varies

14. 12/31/16 \$ Varies

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized _____
 by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? YES NO

16. Rental Amount for movable equipment: \$ 22,916 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>22,406</u>	17
18					18
19	<u>Auto Lease gl 6890</u>	<u>various</u>	<u>788.54</u>	<u>9,462</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>31,868</u>	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Alden Estates of Naperville # 0022509 Report Period Beginning: 01/01/2013 Ending: 12/31/2013
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	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39-3	hrs	\$		\$	477,412	\$		\$	477,412	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				84,707				84,707	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				624,275				624,275	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					263,251			263,251	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): <u>Except. Care</u>	39-1, 39-3, if any										12
13	Other (specify): <u>See Pg 16A</u>						(22,452)	356,981			334,529	13
14	TOTAL			\$		\$	1,163,942	\$	620,232	\$	1,784,174	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	\$477,412.08
2.	ST	39-3	To Col 5	84,707.11
3.				
4.	PT	39-3	To Col 5	624,274.97
5.				
6.				
7.				
8.	Pharmacy Supplies per GL			318,979.34
	Manual Input from Related Party- Forum Drugs			(55,728.00)
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	----- 263,251.34 -----
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	(22,452.00)
Other		399,921.13
Manual Input: Related Party - Prism		(42,456.00)
Manual Input: Related Party FECII - I.V.		(44,882.00)
Manual Input: Related Party FECII - Wound Care		(2,322.00)
Oxygen, from reclass worksheet (Pg 4A)		46,719.64

13. Col 6: Supplies Total	To Col 6	356,980.77

13. Total Line 13, Column 8		334,528.77

14. Total		1,784,174.27
		=====

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>15,000</u>)	2,561,991	2,561,991	3
4	Supply Inventory (priced at)	5,253	5,253	4
5	Short-Term Investments			5
6	Prepaid Insurance		15,117	6
7	Other Prepaid Expenses	25,274	101,584	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	635	112,135	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,593,153	\$ 2,796,079	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		4,300,000	13
14	Buildings, at Historical Cost		12,515,508	14
15	Leasehold Improvements, at Historical Cost	1,555,492	1,728,412	15
16	Equipment, at Historical Cost	1,310,971	2,787,279	16
17	Accumulated Depreciation (book methods)	(2,609,136)	(5,423,755)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		295,495	21
22	Other Long-Term Assets (spec <u>Refinancing Fee</u>		272,341	22
23	Other(specify): <u>Due from Affiliate</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 257,327	\$ 16,475,280	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,850,480	\$ 19,271,359	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 573,544	\$ 496,363	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	214,332	214,332	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	551,670	551,670	30
31	Accrued Taxes Payable (excluding real estate taxes)	22,887	22,887	31
32	Accrued Real Estate Taxes(Sch.IX-B)		170,200	32
33	Accrued Interest Payable		55,791	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/Ins,d/t PA,SaleTx,etc.</u>	156,383	172,874	36
37	<u>Due to affiliates & ST portion of LT Debt</u>	1,422,405	1,673,594	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,941,221	\$ 3,357,710	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		20,036,497	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	6,938,381	4,665,644	43
44	<u>Sharehold.loan, other</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 6,938,381	\$ 24,702,141	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 9,879,602	\$ 28,059,851	46
47	TOTAL EQUITY (page 18, line 24)	\$ (7,029,122)	\$ (8,788,492)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,850,480	\$ 19,271,359	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (6,704,192)	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded		3
4	after prior year report submitted:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (6,704,192)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(324,930)	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)	\$ (324,930)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (7,029,122)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Naperville# 0022509Report Period Beginning: 01/01/2013Ending: 12/31/2013

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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 11,965,577	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,965,577	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	274,097	6
7	Oxygen	13,902	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 287,999	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	1,503	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,496	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,999	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	66,628	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 66,628	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)	7,327	27
28	See Page 19A		28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,327	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,330,530	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,059,695	31
32	Health Care	4,090,627	32
33	General Administration	2,357,018	33
B. Capital Expense			
34	Ownership	1,842,258	34
C. Ancillary Expense			
35	Special Cost Centers	1,905,295	35
36	Provider Participation Fee	400,567	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,655,460	40
41	Income before Income Taxes (line 30 minus line 40)**	(324,930)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (324,930)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,602,242	44
45	Private Pay - Net Inpatient Revenue	650,923	45
46	Medicare - Net Inpatient Revenue	4,528,254	46
47	Other-(specify) Hospice/Insurance	917,005	47
48	Other-(specify) Veterans/Sales Allow.	267,153	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 11,965,577	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? [not yet avail.](#) 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.

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (discribe) (is offset against Sch.# V)	
Misc Income (Record copies)	\$ 446
Misc Income (Jury Duty)	92
Misc Income (Donations)	124
Gain on Sale of Prior Year Assets	\$ 4,201
Refund from the State of Illinois for late license fee payments	\$ 2,464
Line 28 Total:	<u><u>7,327</u></u>

Ending: 12/31/2013

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

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	\$ 98,519	\$ 47.36	1
2	Assistant Director of Nursing	2,056	2,056	80,385	39.10	2
3	Registered Nurses	29,528	32,315	1,058,301	32.75	3
4	Licensed Practical Nurses	20,080	21,531	592,610	27.52	4
5	CNAs & Orderlies	96,814	103,068	1,381,507	13.40	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,368	3,035	52,182	17.19	8
9	Activity Director	2,080	2,080	40,111	19.28	9
10	Activity Assistants	5,521	6,056	97,011	16.02	10
11	Social Service Workers	1,960	2,175	48,244	22.18	11
12	Dietician					12
13	Food Service Supervisor	1,896	1,896	53,407	28.17	13
14	Head Cook	5,272	5,507	110,168	20.01	14
15	Cook Helpers/Assistants	32,485	34,782	400,549	11.52	15
16	Dishwashers					16
17	Maintenance Workers	4,160	4,160	103,605	24.91	17
18	Housekeepers	19,504	20,881	280,220	13.42	18
19	Laundry	7,278	8,050	127,231	15.81	19
20	Administrator	2,080	2,080	87,812	42.22	20
21	Assistant Administrator	2,080	2,080	70,977	34.12	21
22	Other Administrative	7,280	7,312	176,167	24.09	22
23	Office Manager	2,080	2,080	35,805	17.21	23
24	Clerical	2,576	2,685	27,257	10.15	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,104	4,189	159,193	38.00	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Alzheimers Spervi</u>	5,140	5,661	86,413	15.26	33
34	TOTAL (lines 1 - 33)	258,422	275,759	\$ 5,167,674 *	\$ 18.74	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	\$ 22,800	1-3	35
36	Medical Director	Monthly	10,800	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,466	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	4,220	11-3	44
45	Social Service Consultant	Varies	820	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 43,106		49

C. CONTRACT NURSES

	1	2	3	
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	8	\$ 537	50
51	Licensed Practical Nurses			51
52	Certified Nurse Assistants/Aides			52
53	TOTAL (lines 50 - 52)	8	\$ 537	53

Alden Estates of Naperville		
Legal Fee Support		
2013		
Legal Fees Reported on Pg 21, Section C:	\$	47,009.19
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(2,619.00)
Less: Non-allowable legal fees, if any, deducted or Pg 5A (AMS Allocated Legal Fees)		(43,992.00)
Allowable Legal Fees	\$	<u>398.19</u>

Total Allow. Legal Fees should be the sum of the invoices you are providing.

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	Fuel Pump	3/96	\$ 2,066	15	\$	\$	\$ 138	\$ 138	\$ 23	\$	\$	\$
2	Water Pump	3/96	1,302	15			87	87	15			
3	Evaporator Fan	9/96	1,887	15			126	126	84			
4												
5	Alden Bennett Constructi	1/02	3,719	15			248	248	248	248	248	248
6	Alden Bennett Constructi	3/02	1,755	15			117	117	117	117	117	117
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS		\$ 10,729		\$	\$	\$ 716	\$ 716	\$ 486	\$ 365	\$ 365	\$ 365

Facility Name & ID Number Alden Estates of Naperville

0022509

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

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/HEACOU = \$8312
- (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. \$ 56,752 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. n/a
- (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. \$ 400,567
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. \$ 37,694 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? No
Attach invoices and a summary of services for all architect and appraisal fees.