

		FOR BHF USE					

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2007
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2007)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0042192

Facility Name: Alden Orland Park Rehab & HCC

Address: 16450 South 97th Avenue Orland Park 60462
 Number City Zip Code

County: Cook

Telephone Number: (708) 403-6500 **Fax #** (708) 873-9774

HFS ID Number: 36-3901683

Date of Initial License for Current Owners: 01/08/98

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code _____	<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Other _____
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other _____	

In the event there are further questions about this report, please contact:
Name: Steven M. Kroll **Telephone Number:** (773) 286-3883

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/07 to 12/31/07 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed) _____	(Date) _____
	(Type or Print Name) <u>Joan Carl</u>	
	(Title) <u>Vice-President</u>	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) _____	
	(Firm Name & Address) _____	
	(Telephone) (____) _____ Fax # (____) _____	

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
 201 S. Grand Avenue East
 Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Alden Orland Park Rehab & HCC# 0042192 Report Period Beginning: 1/1/07 Ending: 12/31/07

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	<u>200</u>	Skilled (SNF)	<u>200</u>	<u>73,000</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>200</u>	TOTALS	<u>200</u>	<u>73,000</u>	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	<u>901</u>	<u>4,039</u>	<u>24,505</u>	<u>29,445</u>	8
9	SNF/PED					9
10	ICF	<u>11,067</u>	<u>12,860</u>		<u>23,927</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>11,968</u>	<u>16,899</u>	<u>24,505</u>	<u>53,372</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 73.11%

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)

NoneF. Does the facility maintain a daily midnight census? YesG. 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 01/19/98

J. Was the facility purchased or leased after January 1, 1978?

YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number
of beds certified 200 and days of care provided 22,017Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED
CASH* CASH* Is your fiscal year identical to your tax year? YES NO Tax Year: 12/31/07 Fiscal Year: 12/31/07

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

Facility Name & ID Number Alden Orland Park Rehab & HCC # 0042192 Report Period Beginning: 1/1/07 Ending: 12/31/07

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	577,901	44,340	12,000	634,241	1,548	635,789	2,721	638,510		1
2	Food Purchase		457,124		457,124	(24,630)	432,494	(29,971)	402,523		2
3	Housekeeping	278,481	81,563		360,044	872	360,916	4,318	365,234		3
4	Laundry	72,642	15,010	30	87,682	625	88,307		88,307		4
5	Heat and Other Utilities			254,794	254,794		254,794	864	255,658		5
6	Maintenance	57,022		225,499	282,521	85	282,606	43,785	326,391		6
7	Other (specify):* Related Party							7,592	7,592		7
8	TOTAL General Services	986,046	598,037	492,323	2,076,406	(21,500)	2,054,906	29,309	2,084,215		8
	B. Health Care and Programs										
9	Medical Director			36,000	36,000		36,000		36,000		9
10	Nursing and Medical Records	3,135,860	214,515	5,862	3,356,237	15,341	3,371,578	56,102	3,427,680		10
10a	Therapy	69,517			69,517		69,517		69,517		10a
11	Activities	116,167	5,159	1,669	122,995	94	123,089		123,089		11
12	Social Services	79,941			79,941		79,941		79,941		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party							9,132	9,132		15
16	TOTAL Health Care and Programs	3,401,485	219,674	43,531	3,664,690	15,435	3,680,125	65,234	3,745,359		16
	C. General Administration										
17	Administrative	75,504			75,504		75,504	92,719	168,223		17
18	Directors Fees										18
19	Professional Services			1,207,207	1,207,207	(11,848)	1,195,359	(1,106,967)	88,392		19
20	Dues, Fees, Subscriptions & Promotions			101,387	101,387		101,387	(76,192)	25,195		20
21	Clerical & General Office Expenses	301,682	41,411	93,123	436,216	439	436,655	221,957	658,612		21
22	Employee Benefits & Payroll Taxes			778,506	778,506	10,317	788,823	(12,257)	776,566		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,255	7,255		7,255	2,660	9,915		24
25	Other Admin. Staff Transportation			2,432	2,432		2,432	12,916	15,348		25
26	Insurance-Prop.Liab.Malpractice			193,527	193,527	(908)	192,619	14,454	207,073		26
27	Other (specify):* Related Party			13,414	13,414		13,414	48,761	62,175		27
28	TOTAL General Administration	377,186	41,411	2,396,851	2,815,448	(2,000)	2,813,448	(801,949)	2,011,499		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,764,717	859,122	2,932,705	8,556,544	(8,065)	8,548,479	(707,406)	7,841,073		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 Orland Park Rehab & HCC #0042192 Report Period Beginning: 1/1/07 Ending: 12/31/07

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			97,195	97,195		97,195	392,593	489,788		30
31	Amortization of Pre-Op. & Org.			1,100	1,100		1,100	965	2,065		31
32	Interest			169,099	169,099	908	170,007	812,636	982,643		32
33	Real Estate Taxes							627,873	627,873		33
34	Rent-Facility & Grounds			1,650,541	1,650,541		1,650,541	(1,650,541)			34
35	Rent-Equipment & Vehicles			21,819	21,819		21,819	39,049	60,868		35
36	Other (specify):* MIP							71,189	71,189		36
37	TOTAL Ownership			1,939,754	1,939,754	908	1,940,662	293,764	2,234,426		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		951,424	1,672,978	2,624,402	7,157	2,631,559	(34,771)	2,596,788		39
40	Barber and Beauty Shops	51,380			51,380		51,380		51,380		40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			109,500	109,500		109,500		109,500		42
43	Other (specify):*										43
44	TOTAL Special Cost Centers	51,380	951,424	1,782,478	2,785,282	7,157	2,792,439	(34,771)	2,757,668		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,816,097	1,810,546	6,654,937	13,281,580		13,281,580	(448,413)	12,833,167		45

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

Reporting Period Beginning 1/1/2007

Reporting Period Ending 12/31/2007

Reclassifications - Pgs 3 and 4

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(24,630.00)	Employee Meals
	22	24,630.00	
10		(7,157.00)	Oxygen Costs
	39	7,157.00	
26		(908.00)	Insurance Expense
	32	908.00	
22		(14,313.00)	Employee Uniforms
	1	1,548.00	
	3	872.00	
	4	625.00	
	6	85.00	
	10	10,650.00	
	11	94.00	
	21	439.00	
19		(11,848.00)	Pathway service
	10	11,848.00	Pathway service
		<hr/>	
		-	

Facility Name & ID Number Alden Orland Park Rehab & HCC

0042192

Report Period Beginning: 1/1/07

Ending: 12/31/07

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				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	2,145	30		9
10	Interest and Other Investment Income	(4,561)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,794)	2		13
14	Non-Care Related Interest	(7,420)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(17,900)	21		17
18	Fines and Penalties	(15)	32		18
19	Entertainment	(1,309)	20		19
20	Contributions	(4,042)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(8,932)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(13,414)	27		24
25	Fund Raising, Advertising and Promotional	(26,703)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(18,037)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(200)	20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (104,182)		\$	30

BHF USE ONLY						
48		49		50		52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(225,770)		34
35	Other- Attach Schedule	(118,461)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (344,231)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (448,413)		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	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Alden Orland Park Rehab & HCC

ID# 0042192

Report Period Beginning: 1/1/07

Ending: 12/31/07

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on Utilities	\$ (3,818)	5	1
2	Late fees on Telephone	(34)	21	2
3	Intercompany interest	(9,049)	32	3
4				4
5	Misc Income (Food Credit)	(626)	2	5
6	Misc Income (Record Copies)	(20)	10	6
7	Misc Income (Jury Duty)	(34)	22	7
8	Marketing Manager	(75,539)	21	8
9	Deduct Mkts Manager Employee Benefits	(12,223)	22	9
10	Back out pac of 29.31% of IHCA dues	(3,529)	20	10
11	Vendor Settlement	1,616	5	11
12	Vendor Settlement Multiut Corp	(1,616)	21	12
13	Eliminate Collections Legal fees	(11,536)	19	13
14				14
15	Aj Deprec to correct detail	(3,450)	30	15
16	Expense Assets < \$2500	12,977	6	16
17	Depreciation adj for assets < \$2500	(9,938)	30	17
18	Landowners Bank Charges	(335)	21	18
19	Deming Leadership Training	192	24	19
20				20
21	Eliminate non-care marketing costs	(1,423)	20	21
22	Eliminate non-care G & A costs	(38)	21	22
23	Eliminate non-care R & M costs	(38)	6	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	Total	(118,461)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Orland Park Rehab & HCC

0042192

Report Period Beginning:

1/1/07

Ending:

12/31/07

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	6,192	(3,471)	0	0	0	0	0	0	0	2,721	1
2	Food Purchase	(4,420)	0	0	(25,551)	0	0	0	0	0	0	0	(29,971)	2
3	Housekeeping	0	0	4,318	0	0	0	0	0	0	0	0	4,318	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,202)	0	3,066	0	0	0	0	0	0	0	0	864	5
6	Maintenance	12,939	0	31,282	0	0	0	(436)	0	0	0	0	43,785	6
7	Other (specify):*	0	0	6,929	663	0	0	0	0	0	0	0	7,592	7
8	TOTAL General Services	6,317	0	51,787	(28,359)	0	0	(436)	0	0	0	0	29,309	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	(20)	0	52,315	1,708	2,099	0	0	0	0	0	0	56,102	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	9,132	0	0	0	0	0	0	0	0	9,132	15
16	TOTAL Health Care and Programs	(20)	0	61,447	1,708	2,099	0	0	0	0	0	0	65,234	16
	C. General Administration													
17	Administrative	0	0	92,719	0	0	0	0	0	0	0	0	92,719	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(20,468)	4,850	(1,091,349)	0	0	0	0	0	0	0	0	(1,106,967)	19
20	Fees, Subscriptions & Promotions	(37,206)	0	(38,986)	0	0	0	0	0	0	0	0	(76,192)	20
21	Clerical & General Office Expenses	(113,499)	4,288	259,596	14,749	56,823	0	0	0	0	0	0	221,957	21
22	Employee Benefits & Payroll Taxes	(12,257)	0	0	0	0	0	0	0	0	0	0	(12,257)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	192	0	2,468	0	0	0	0	0	0	0	0	2,660	24
25	Other Admin. Staff Transportation	0	0	12,916	0	0	0	0	0	0	0	0	12,916	25
26	Insurance-Prop.Liab.Malpractice	0	14,226	228	0	0	0	0	0	0	0	0	14,454	26
27	Other (specify):*	(13,414)	0	57,507	1,377	3,291	0	0	0	0	0	0	48,761	27
28	TOTAL General Administration	(196,652)	23,364	(704,901)	16,126	60,114	0	0	0	0	0	0	(801,949)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(190,355)	23,364	(591,667)	(10,525)	62,213	0	(436)	0	0	0	0	(707,406)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Orland Park Rehab & HCC # 0042192 Report Period Beginning: 1/1/07 Ending: 12/31/07

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(11,243)	399,083	3,226	0	1,527	0	0	0	0	0	0	392,593	30
31	Amortization of Pre-Op. & Org.	0	896	69	0	0	0	0	0	0	0	0	965	31
32	Interest	(21,045)	692,605	137,341	0	3,232	503	0	0	0	0	0	812,636	32
33	Real Estate Taxes	0	622,096	4,726	0	1,051	0	0	0	0	0	0	627,873	33
34	Rent-Facility & Grounds	0	(1,650,541)	0	0	0	0	0	0	0	0	0	(1,650,541)	34
35	Rent-Equipment & Vehicles	0	0	39,049	0	0	0	0	0	0	0	0	39,049	35
36	Other (specify):*	0	71,189	0	0	0	0	0	0	0	0	0	71,189	36
37	TOTAL Ownership	(32,288)	135,328	184,411	0	5,810	503	0	0	0	0	0	293,764	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	(43,072)	(142,163)	150,464	0	0	0	0	0	(34,771)	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	(43,072)	(142,163)	150,464	0	0	0	0	0	(34,771)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(222,643)	158,692	(407,256)	(53,597)	(74,140)	150,967	(436)	0	0	0	0	(448,413)	45

Facility Name & ID Number Alden Orland Park Rehab & HCC

0042192

Report Period Beginning:

1/1/07

Ending:

12/31/07

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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	34 Lease revenue	\$ 1,650,541	Orland Associates Limited Partnership		\$	\$ (1,650,541)	1
2	V	32 Interest-Income-Tenant	147,551	Orland Associates Limited Partnership			(147,551)	2
3	V	19 Accounting Fees		Orland Associates Limited Partnership		4,850	4,850	3
4	V	21 Misc Admin Fees		Orland Associates Limited Partnership		4,288	4,288	4
5	V			Orland Associates Limited Partnership				5
6	V	33 Real Estate Tax Expense		Orland Associates Limited Partnership		622,096	622,096	6
7	V	26 Insurance Expense		Orland Associates Limited Partnership		14,226	14,226	7
8	V	32 Interest Expense		Orland Associates Limited Partnership		844,351	844,351	8
9	V	36 Mortgage Insurance Expense		Orland Associates Limited Partnership		71,189	71,189	9
10	V	30 Depreciation		Orland Associates Limited Partnership		399,083	399,083	10
11	V	31 Amortization		Orland Associates Limited Partnership		896	896	11
12	V	32 Interest-Income-RR	4,195				(4,195)	12
13	V							13
14	Total		\$ 1,802,287			\$ 1,960,979	\$ * 158,692	14

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

Facility Name & ID Number Alden Orland Park Rehab & HCC # 0042192 Report Period Beginning: 1/1/07 Ending: 12/31/07

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	\$ 1,138,045	Alden Management Services, Inc.	100.00%	\$ 46,696	\$ (1,091,349)	15
16	V	21 Gen'l & Admin		Alden Management Services, Inc.		259,596	259,596	16
17	V	5 Utilities		Alden Management Services, Inc.		3,066	3,066	17
18	V	6 Repair/Mainten.	8,251	Alden Management Services, Inc.		39,533	31,282	18
19	V	24 Travel/Seminar		Alden Management Services, Inc.		2,468	2,468	19
20	V	26 Insurance		Alden Management Services, Inc.		228	228	20
21	V	20 Dues/Subscriptions	39,510	Alden Management Services, Inc.		524	(38,986)	21
22	V	30 Depreciation		Alden Management Services, Inc.		3,226	3,226	22
23	V	31 Amortization		Alden Management Services, Inc.		69	69	23
24	V	33 Real Estate Taxes		Alden Management Services, Inc.		4,726	4,726	24
25	V	35 Rent-Equip & Vehic		Alden Management Services, Inc.		39,049	39,049	25
26	V	32 Interest		Alden Management Services, Inc.		137,341	137,341	26
27	V	7 Gen'l Service Salary		Alden Management Services, Inc.		6,929	6,929	27
28	V	15 Health Care Salary		Alden Management Services, Inc.		9,132	9,132	28
29	V							29
30	V	25 Other Admin Travel		Alden Management Services, Inc.		12,916	12,916	30
31	V	1 Dietary		Alden Management Services, Inc.		6,192	6,192	31
32	V	3 Housekeeping		Alden Management Services, Inc.		4,318	4,318	32
33	V	27 Employee Benefits-Admin		Alden Management Services, Inc.		57,507	57,507	33
34	V	10 Nurse Medical Records		Alden Management Services, Inc.		52,315	52,315	34
35	V	17 Administrative Salary		Alden Management Services, Inc.		92,719	92,719	35
36	V			Alden Management Services, Inc.				36
37	V							37
38	V							38
39	Total		\$ 1,185,806			\$ 778,550	\$ * (407,256)	39

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

Facility Name & ID Number Alden Orland Park Rehab & HCC

0042192

Report Period Beginning: 1/1/07

Ending: 12/31/07

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	\$ 12,000	Prism Health Care Services, Inc.	100.00%	\$ 4,124	\$ (7,876)	15
16	V	1 Dietary Sal & Wages		Prism Health Care Services, Inc.		4,405	4,405	16
17	V	2 Tube Feeding	37,986	Prism Health Care Services, Inc.		12,435	(25,551)	17
18	V	10 Equipment Rental-patient care	3,060	Prism Health Care Services, Inc.		4,768	1,708	18
19	V	39 Ancillary supplies	82,596	Prism Health Care Services, Inc.		39,524	(43,072)	19
20	V	7 Employee Benefits		Prism Health Care Services, Inc.		663	663	20
21	V	27 Gen'l & Admin Salaries		Prism Health Care Services, Inc.		1,377	1,377	21
22	V	21 Gen'l & Admin Expense		Prism Health Care Services, Inc.		5,869	5,869	22
23	V	21 Gen'l & Admin		Prism Health Care Services, Inc.		8,880	8,880	23
24	V			Prism Health Care Services, Inc.				24
25	V			Prism Health Care Services, Inc.				25
26	V			Prism Health Care Services, Inc.				26
27	V			Prism Health Care Services, Inc.				27
28	V			Prism Health Care Services, Inc.				28
29	V			Prism Health Care Services, Inc.				29
30	V			Prism Health Care Services, Inc.				30
31	V			Prism Health Care Services, Inc.				31
32	V			Prism Health Care Services, Inc.				32
33	V			Prism Health Care Services, Inc.				33
34	V			Prism Health Care Services, Inc.				34
35	V			Prism Health Care Services, Inc.				35
36	V							36
37	V							37
38	V							38
39	Total		\$ 135,642			\$ 82,045	\$ * (53,597)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	39	Drugs	\$ 441,995	Forum Extended Care Services II, Inc.	100.00%	\$ 655,577	\$ 213,582	15
16	V	10	House Stock	6,754	Forum Extended Care Services II, Inc.		6,445	(309)	16
17	V	39	IV	398,063	Forum Extended Care Services II, Inc.		43,673	(354,390)	17
18	V	39	Wound Care	6,589	Forum Extended Care Services II, Inc.		5,234	(1,355)	18
19	V	10	Pharmacy Consulting	6,990	Forum Extended Care Services II, Inc.		9,398	2,408	19
20	V	27	Employee Vaccin	3,363	Forum Extended Care Services II, Inc.		2,637	(726)	20
21	V	27	Employee Benefits G & A		Forum Extended Care Services II, Inc.		4,017	4,017	21
22	V	21	Salary Gen'l Admin		Forum Extended Care Services II, Inc.		30,486	30,486	22
23	V	21	Gen'l Admin		Forum Extended Care Services II, Inc.		26,337	26,337	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		3,232	3,232	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		1,051	1,051	25
26	V	30	Depreciation		Forum Extended Care Services II, Inc.		1,527	1,527	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		\$ 863,754				\$ 789,614	\$ * (74,140)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 1,604,344	Community Physical Therapy & Associates, Ltd.	100.00%	\$ 1,754,808	\$ 150,464	15
16	V	32	Interest Expense		Community Physical Therapy & Associates, Ltd.		503	503	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			\$ 1,604,344			\$ 1,755,311	\$ * 150,967	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	6	Repairs & Maintenance	\$ 32,012	Alden Bennett Construction Company, Inc.	0.00%	\$ 31,576	\$ (436)	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			\$ 32,012			\$ 31,576	\$ *	(436) 39

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

STATE OF ILLINIOS

Facility Name & ID Number

Alden - Orland Park Rehabilitation and Health Care Center, I Provider No. 004-2192

Report Period Beginning:

1/1/2007

Ending:

12/31/2007

RELATED NURSING HOMES		OTHER RELATED BUSINESS ENTITIES		
Name	City	Name	City	Type of Business
		The Forum Professional Center, LP	Chicago	Home Office rental
Heather Health Care Center, Inc.	Harvey			
Alden-Long Grove Rehabilitation and Health Care Center, Inc.	Long Grove	Forum Extended Care Services II, Inc.	Chicago	Pharmacy
Alden-Lincoln Park Rehabilitation and Health Care Center, Inc.	Chicago	Alden Management Services, Inc.	Chicago	Management
Alden-Northmoor Rehabilitation and Health Care Center, Inc.	Chicago			
Alden-Lakeland Rehabilitation and Health Care Center, Inc.	Chicago			
Alden of Old Town East, Inc.	Bloomingtondale	Alden Garden Courts of DesPlaines, LLC	DesPlaines	Assisted Living/Alzheimers Facility
Alden Terrace of McHenry Rehabilitation and Health Care Center, Inc.	McHenry	Alden Courts of Waterford, LLC	Aurora	Alzheimers Facility
Alden - Wentworth Rehabilitation and Health Care Center, Inc.	Chicago	Alden Gardens of Waterford, LLC	Aurora	Assisted Living
Alden - Naperville Rehabilitation and Health Care Center, Inc.	Naperville	Prism Health Care Services, Inc.	Schaumburg	Nursing and Durable Equipment
Alden - Valley Ridge Rehabilitation and Health Care Center, Inc.	Bloomingtondale	Community Physical Therapy & Associates, Ltd.	Wood Dale	Therapy Provider
Alden Village Health Facility for Children and Young Adults, Inc.	Bloomingtondale	Alden Bennett Construction Company, Inc.	Chicago	General Contractor
Alden - Orland Park Rehabilitation and Health Care Center, Inc.	Orland Park			
Alden - Princeton Rehabilitation and Health Care Center, Inc.	Chicago			
Alden of Old Town West, Inc.	Bloomingtondale			
Alden - Town Manor Rehabilitation and Health Care Center, Inc.	Cicero			
Alden Trails, Inc.	Bloomingtondale			
Alden - Poplar Creek Rehabilitation and Health Care Center, Inc.	Hoffman Estates			
Alden - North Shore Rehabilitation and Health Care Center, Inc.	Skokie			
Alden - Des Plaines Rehabilitation and Health Care Center, Inc.	Des Plaines			
Alden Estates of Evanston, Inc.	Evanston			
Alden - Alma Nelson Manor, Inc.	Rockford			
Alden - Park Strathmoor, Inc.	Rockford			
Alden - Meadow Park Health Care Center, Inc.	Clinton, WI			
Alden Estates of Barrington, Inc.	Barrington			
Alden of Waterford, LLC	Aurora			
Alden Springs, Inc.	Bloomingtondale			

Facility Name & ID Number Alden Orland Park Rehab & HCC # 0042192 Report Period Beginning: 1/1/07 Ending: 12/31/07

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	163,096	1.848	0.05	Salary	\$ 7,904	18-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	61,500	1.848	0.05	Salary	2,980	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	36,205	1.848	0.05	Salary	1,755	6-7	3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 12,639		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 Orland Park Rehab & HCC

0042192

Report Period Beginning:

1/1/07

Ending: 12/31/07

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	1,154,703	29	\$ 66,329	\$ 53,372	\$ 3,066	1
2	24	Travel & Seminar	Patient Days	1,154,703	29	53,403	53,372	2,468	2
3	25	Other Admin Travel	Patient Days	1,154,703	29	279,431	53,372	12,916	3
4	26	Insurance	Patient Days	1,154,703	29	4,925	53,372	228	4
5	20	Dues & Subscription	Patient Days	1,154,703	29	11,328	53,372	524	5
6	30	Depreciation	Patient Days	29	93,554		1	3,226	6
7	31	Amortization	Patient Days	1,154,703	29	1,500	53,372	69	7
8	33	Real estates Tax	Patient Days	1,154,703	29	102,244	53,372	4,726	8
9	35	Rent - Equip & Vehicles	Patient Days	1,154,703	29	844,835	53,372	39,049	9
10	32	Interest	Patient Days	1,154,703	29	2,971,370	53,372	137,341	10
11	1	Dietary	Patient Days	1,154,703	29	133,965	133,965	6,192	11
12	3	Housekeeping	Patient Days	1,154,703	29	93,421	93,421	4,318	12
13	7	Employee benefits - Gen'l Srvc	Patient Days	1,154,703	29	149,914	53,372	6,929	13
14	10	Nurs & Med Records Salary	Patient Days	1,154,703	29	1,131,830	1,178,420	52,315	14
15	15	Employee benefits - Health care	Patient Days	1,154,703	29	197,574	53,372	9,132	15
16	17	Administrative Salary	Patient Days	1,154,703	29	2,005,974	1,091,420	92,719	16
17									17
18	27	Employee benefits - Admin	Patient Days	1,154,703	29	1,244,170	53,372	57,507	18
19	19	Professional Fees	Patient Days	1,154,703	29	1,010,272	531,592	46,696	19
20	21	Gen'l & Admin	Patient Days	1,154,703	29	5,616,348	4,942,836	259,596	20
21	6	Repair & Maintenance	Patient Days	1,154,703	29	855,298	666,770	39,533	21
22									22
23									23
24									24
25	TOTALS				\$ 16,867,685	\$ 8,638,424		\$ 778,550	25

Facility Name & ID Number Alden Orland Park Rehab & HCC # 0042192 Report Period Beginning: 1/1/07 Ending: 12/31/07

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											
										Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
											YES	NO				Original	Balance			
A. Directly Facility Related																				
Long-Term																				
1	Cambridge		X	Mortgage	\$84,306.29	4/2003	\$ 12,105,000	\$	4/2043	5.9300	\$ 696,800	1								
2	Cambridge		X	Operating	\$13,979.00	4/2003	2,499,003		4/2043	5.9300	147,551	2								
3	Bank of Leumi		X	LOC-Leumi acct Closed			2,000,000			Varies	5,064	3								
4												4								
5	Insurance Interest-see reclass		x								908	5								
Working Capital																				
6	Related Party - CPT	X		Working Capital							503	6								
7	Related Party - AMS	X		Working Capital							137,341	7								
8	Related Party - FECII	X		Working Capital							3,232	8								
9	TOTAL Facility Related				\$98,285.29		\$ 16,604,003	\$			\$ 991,399	9								
B. Non-Facility Related*																				
10	Interest Income on RR		x								(4,195)	10								
11	Interest Income on Corp		x								(3,712)	11								
12	Patient Interest Income on Corp		x								(849)	12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (8,756)	14								
15	TOTALS (line 9+line14)						\$ 16,604,003	\$			\$ 982,643	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 71,189 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.)

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2006 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2006 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2006.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2006 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2007 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2006 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Orland Park Rehab & HCC COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0042192

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 2006 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 2006.

(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 (12 Pg Supplement)</u>	<u>Related Party-Alden Management Serv</u>	\$ <u>241,399.00</u>	\$ <u>4,726.00</u>
2. <u>See Attached (12 Pg Supplement)</u>	<u>Related Party-Forum Professional Cen</u>	\$ <u>37,806.00</u>	\$ <u>1,051.00</u>
3. <u>27-21-401-003-0000</u>	<u>Nursing Home Facility</u>	\$ <u>610,196.00</u>	\$ <u>610,196.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
	TOTALS	\$ <u>889,401.00</u>	\$ <u>615,973.00</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 & 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 2006 tax bills which were listed in Section A to this statement. Be sure to use the 2006 tax bill which is normally paid during 2007.

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

Facility Name & ID Number Alden Orland Park Rehab & HCC

0042192 Report Period Beginning:

1/1/07 Ending:

12/31/07

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 92,048 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Nursing Home</u>	<u>350,871</u>	<u>1997</u>	<u>\$ 584,920</u>	1
2					2
3	TOTALS	350,871		\$ 584,920	3

Facility Name & ID Number Alden Orland Park Rehab & HCC

0042192

Report Period Beginning:

1/1/07

Ending:

12/31/07

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	200		1998	1997	12,679,210	314,835	40	316,980	2,145	3,168,319	4
5											5
6											6
7											7
8	Related Party-Forum			1978	14,541		25			14,541	8
	Improvement Type**										
9		RUN CABLE TO BUILDING/INSTALL 6 OUTLETS		1998	2,975	298	10	298		2,902	9
10		RELOCATION OF OUTLETS & POWER CIRCUIT		1998	1,648	165	10	165		1,635	10
11		INSTALL 6 WALL JACKS		1998	2,158		5			2,158	11
12		INSTALL CABLE		1998	4,446	444	10	444		4,446	12
13		REPLACE SPRINKLER HEADS		1998	6,236	624	10	624		5,977	13
14		INSTALL WALL PLATES		1998	4,608		5			4,608	14
15		Climate Service(boiler maintenance)		1999	14,529	726	20	726		6,537	15
16		Directional Boring(sprinkler system)		1999	5,400	360	15	360		3,180	16
17		Chicago Cooling(a/c unit repair)		1999	2,070	138	15	138		1,184	17
18		Church Landscape(floating swan island)		1999	3,400		5			3,400	18
19		Church Landscape(floating swan island)		1999	2,000		5			2,000	19
20		Watermangement(compressor)		1999	2,625	175	15	175		1,473	20
21		New Horizons Communications (light telephone sys)		2000	9,767	977	10	977		7,814	21
22		New Horizons Communications (light telephone sys)		2000	7,765	777	10	777		6,213	22
23		System Electric (wiring)		2000	1,384	69	20	69		553	23
24		Climate Services (pipe)		2000	1,674	84	20	84		670	24
25		Climate Services (pipe)		2000	1,689	84	20	84		675	25
26		Climate Services (pipe)		2000	1,684	84	20	84		673	26
27		Climate Services (pipe)		2000	2,376	119	20	119		951	27
28		GT Mechanical (heating/compressor repair)		2000	5,079	508	10	508		4,063	28
29		New Horizons Communications (light telephone sys)		2000	7,765	777	10	777		6,213	29
30		Alden Bennett Cons (time and billing material)		2000	2,073	207	10	207		1,519	30
31		Alden Bennett Cons (time and billing material)		2000	2,798	280	10	280		1,983	31
32		New Horizons Comm. (phone insall)		2000	4,437	444	10	444		3,550	32
33		Fox Valley Fire & Safety (sprinkler system)		2000	2,290	153	15	153		1,095	33
34		Alden Bennett Construction (time and material)		2000	2,915	292	10	292		2,066	34
35		Capps Plumbing (srvc/repair pump)		2001	1,977	132	15	132		890	35
36		Alden Bennett Construction (paving)		2001	9,328	622	15	622		3,783	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

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XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Capps Plumbing (repair pump)	2002	\$ 7,214	\$ 481	15	\$ 481	\$	\$ 3,767	37
38	Med-Con (alarm system)	2002	813	81	10	81		460	38
39	Alden Bennett Construction (time & material)	2002	4,008	267	15	267		1,514	39
40	Alden Bennett Construction (time & material)	2002	2,809	187	15	187		1,076	40
41	Alden Bennett Construction (time & material)	2002	2,365	158	15	158		920	41
42	Alden Bennett Cons.-2002 cost adjustment	2003	(4,558)	(304)	15	(304)		(1,697)	42
43	Alden Bennett Cons..auto. Door opener	2003	3,915	391	10	391		1,761	43
44	Alden Bennet Cons. laundry press/gas/ellec	2003	6,825	455	15	455		2,275	44
45	GT Mechanical-repair heat pump	2003	1,797	359	5	359		1,766	45
46	CSI Coker-rebuild dishwasher	2003	4,333	433	10	433		1,985	46
47	Real Green-sprinkler system repair	2003	3,600	720	5	720		3,300	47
48	Real Green-sprinkler system repair	2003	1,750	350	5	350		1,663	48
49	CSI Coker kitchen exhaust pipe repair	2003	1,728	346	5	346		1,527	49
50	CSI Coker-walk in freezer repair	2003	1,560	312	5	312		1,378	50
51	Alden Bennett Cons.-ejector pump repair	2003	1,182	236	5	236		1,043	51
52	Controlled Irrigation-sprinkler systen repair	2003	2,552	510	5	510		2,211	52
53	Alden Bennett Cons-ejector pump repairs	2003	2,991	598	5	598		2,642	53
54	B&K Landscaping-crushed stone walkway base	2003	1,400	140	10	140		572	54
55									55
56	Alden Bennett - Repairs	2004	1,700	113	15	113		349	56
57	Top Notch - Repairs	2004	2,189	146	15	146		450	57
58	Alden Bennett Construction - laundrv press/gas/electric/pipe	2004	4,062	203	20	203		761	58
59	GT Mechanical-repair heat pump	2004	1,083	54	20	54		203	59
60	GT Mechanical-replace A/C compressor unit	2004	8,600	573	15	573		2,006	60
61	Insurance refund on above asset	2004	(3,600)	(240)	15	(240)		(840)	61
62	GT Mechanical-repair heater leak	2004	583	117	5	117		389	62
63	GT Mechanical-repair valve leak	2004	718	144	5	144		456	63
64	GT Mechanical-heater repair	2004	753	151	5	151		478	64
65	New Horizons - Phone line repair	2004	2,793	279	10	279		884	65
66	B & K Landscaping- crushedstone walkway base	2004	2,420	161	15	161		591	66
67	Alden Bennett - Plumbing Repair	2004	866	173	5	173		577	67
68	GT Mechanical - Repair compressor leak	2004	700	140	5	140		478	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,879,996	\$ 331,107		\$ 333,252	\$ 2,145	\$ 3,300,016	70

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,879,996	\$ 331,107		\$ 333,252	\$ 2,145	\$ 3,300,016	1
2	GT Mechanical - Repair cooling fan	2004	1,256	251	5	251		837	2
3	GT Mechanical - Repairs	2004	679	136	5	136		440	3
4	Top Notch - Repairs	2004	839	168	5	168		602	4
5	GT Mechanical - AC maintenance/repair	2004	1,108	222	5	222		832	5
6	GT Mechanical - Replace CFM & contactor	2004	1,126	113	10	113		414	6
7	Replace condenser fan motor	2004	1,204	120	10	120		451	7
8	Building Repairs	2004	5,871	391	15	391		1,304	8
9	A&B Custom Cable TV Service, Inc. - Inst cable jacks	2004	8,120	812	10	812		3,248	9
10	GTMECH-Replace Gas Valve in the RTU	2005	2,165	144	15	144		432	10
11	TOPNOT Commercial Kitchen	2005	1,735	116	15	116		348	11
12	New Horizons Phone Repair	2005	2,461	246	10	246		677	12
13	Dryer and Condensing Unit	2005	1,309	131	10	131		360	13
14									14
15	ABC Installed Cabinets and Drawers	2005	5,332	355	15	355		888	15
16	New Horizons CRD 6 Circuit	2005	2,285	229	10	229		515	16
17	New Furnance	2005	2,299	460	5	460		997	17
18	12 New Phones	2005	3,559	356	10	356		742	18
19	ABC repair work on entry ramp and ramp walls	2005	5,211	347	15	347		694	19
20	Millcar Milliken Carpets	2005	18,160	1,816	10	1,816		4,389	20
21	Asphalt the Parking Lot	2005	1,806	181	10	181		407	21
22	Asphalt the Parking Lot	2005	1,787	179	10	179		403	22
23	Millcar Milliken Carpets	2005	(15,609)	(1,561)	10	(1,561)		(5,333)	23
24	Parking Lot	2006	217,356	27,170	8	27,170		36,226	24
25	Installed new seal and started on HP-1	2006	2,528	253	10	253		485	25
26	Installed new power supply	2006	4,274	214	20	214		410	26
27	Removed and replaced carpet	2006	3,848	770	5	770		1,283	27
28	Repair Generator	2006	2,819	564	5	564		987	28
29	Installed new vanity countertop	2006	3,277	328	10	328		573	29
30	Installed sewage ejector pump	2006	4,453	297	15	297		346	30
31	Carpet for the second floor	2006	31,104	6,221	5	6,221		6,739	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,202,358	\$ 372,132		\$ 374,277	\$ 2,145	\$ 3,360,711	34

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

Facility Name & ID Number Alden Orland Park Rehab & HCC

0042192

Report Period Beginning:

1/1/07

Ending:

12/31/07

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 13,202,358	\$ 372,132		\$ 374,277	\$ 2,145	\$ 3,360,711	1
2									2
3	New Carpet at Orland	2007	38,166	7,633	5	7,633		7,633	3
4	Adjustment Alden bennett 2002 costs	2007	(4,558)	(203)	15	(203)		(203)	4
5	New Park Benches	2007	2,606	174	5	174		174	5
6	Install intercom system	2007	5,825	291	10	291		291	6
7	replaced worn and broken locksets	2007	6,137	614	5	614		614	7
8	Modifications to irrigation system	2007	22,716	2,272	5	2,272		2,272	8
9	Major repair to Dryer	2007	5,088	170	10	170		170	9
10	Porch repair	2007	2,695	180	5	180		180	10
11	new carpet	2007	19,420	971	5	971		971	11
12	Topnot Booster Heater	2007	5,462	46	10	46		46	12
13	Replaced damaged parking lot with new material	2007	6,020	63	8	63		63	13
14	Additional work on parking lot	2007	7,771	162	8	162		162	14
15	Fence around parking lot	2007	6,996	146	8	146		146	15
16	install sewage ejector pump	2007	4,453	223	10	223		223	16
17	power supply new Horizon	2007	4,274	427	5	427		427	17
18	install seal and starter on HP	2007	2,528	253	5	253		253	18
19	Repaired generator-Patten	2007	2,819	282	5	282		282	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)		\$ 13,340,776	\$ 385,834		\$ 387,979	\$ 2,145	\$ 3,374,413	34

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

Facility Name & ID Number Alden Orland Park Rehab & HCC

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Ending:

12/31/07

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 13,340,776	\$ 385,834		\$ 387,979	\$ 2,145	\$ 3,374,413	1
2									2
3	Related Party-Forum Prof Center Building:								3
4	Leasehold Improvement-Remodeling	1980	11,034		15			11,034	4
5	Leasehold Improvement-Remodeling	1980	17,284		20			17,284	5
6	Leasehold Improvement-Tenant Improvement	1987	893		13			893	6
7	Leasehold Improvement-AMS Remodel	1988	14,339		10			14,339	7
8	Leasehold Improvement-Roof	1994	3,204	200	16	200		2,604	8
9	Leasehold Improvement-Build.Improv.	1996	1,130	71	16	71		843	9
10	Leasehold Improvement-Asphalting	2000	88		3			88	10
11	Leasehold Improvement-DAI	2001	154	15	10	15		95	11
12	Leasehold Improvement-Bathrooms	2002	667	73	7	73		391	12
13	Leasehold Improvement-Suite Renovation	2003	1,638	164	10	164		819	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	2,050	391	7	391		1,213	14
15	Leasehold Improvement-sidewalks-City of Chic.	2007	106	21	5	21		21	15
16	Leasehold Improvement-Carpet: Superior Install.	2007	97	19	5	19		19	16
17	Leasehold Improvement-Condensing Unit: Suite 140	2007	841	168	5	168		168	17
18	Leasehold Improvement-Add-on Improvement, fixture base	1980	71		23			71	18
19	Leasehold Improvement-Add-on Improvement, lighting base	2001	123		5			123	19
20	Leasehold Improvements-fire extinguishers	2007	10	2	5	2		2	20
21									21
22									22
23									23
24	Related Party-AMS:								24
25	Leasehold Improvement-Remodeling	1993	5,938		7			5,938	25
26	Leasehold Improvement-Remodeling	2002	4,861	694	7	694		3,386	26
27	Leasehold Improvement-Remodeling	2003	5,085	726	7	726		3,525	27
28									28
29									29
30	Forum Extended Care, LLC-building/building improv	1999	10,485	266	30	266		2,711	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,420,875	\$ 388,645		\$ 390,790	\$ 2,145	\$ 3,439,980	34

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

Facility Name & ID Number Alden Orland Park Rehab & HCC # 0042192 Report Period Beginning: 1/1/07 Ending: 12/31/07

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	\$ 1,313,783	\$ 96,859	\$ 96,859	\$	Various	\$ 847,983	71
72	Current Year Purchases	24,160	788	788		Various	788	72
73	Fully Depreciated Assets	126,156	1,014	1,014		Various	126,156	73
74								74
75	TOTALS	\$ 1,464,099	\$ 98,661	\$ 98,661	\$		\$ 974,927	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	Car Engine/Bus/Van	Various/Dodge	98-04	\$ 8,164	\$	\$	\$	3	\$ 8,164	76
77	Midwest Transit	Ford Eldorado	2000	49,826				5	49,826	77
78	Water hoses relace on Auto	Various	2005	1,537	307	307		5	845	78
79	Related Party-AMS	Lumina/Chev/2004	2004	117	29	29		3	117	79
80	TOTALS			\$ 59,644	\$ 337	\$ 337	\$		\$ 58,952	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)		\$ 15,529,538	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$ 487,643	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$ 489,788	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$ 2,145	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$ 4,473,860	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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 04/1/96

Ending 4/1/2016

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

Fiscal Year Ending Annual Rent

12.	<u>/2008</u>	\$ <u>Varies</u>
13.	<u>/2009</u>	\$ <u>Varies</u>
14.	<u>/2010</u>	\$ <u>Varies</u>

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 21,819 Description: Copy Machine Lease -17,219 & Postage Meter -4,600

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Related Party- AMS</u>	<u>Various</u>	\$ <u>#####</u>	\$ <u>22,245</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>22,245</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 Orland Park Rehab & HCC # 0042192 Report Period Beginning: 1/1/07 Ending: 12/31/07

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	\$		\$ 820,143	\$		\$ 820,143	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			86,075			86,075	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			698,126			698,126	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				655,578		655,578	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	39-1, 39-3, if any								12
13	Other (specify): See Pg 16A					150,464	186,402		336,866	13
14	TOTAL			\$		\$ 1,754,808	\$ 841,980		\$ 2,596,788	14

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

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

XIV. Special Services (Direct Cost)

Service Description	Col. 1: Ref. No.	To Pg 16: Col. No.	
1. OT	39-3	To Col 5	\$820,143.00
2. ST	39-3	To Col 5	86,075.00
3.			
4. PT	39-3	To Col 5	698,126.00
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			441,997.00
Manual Input from Related Party- Forum Drugs			213,581.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	655,578.00
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	150,464.00
Other			578,062.00
Manual Input: Related Party - Prism			(43,072.00)
Manual Input: Related Party FECII - I.V.			(354,390.00)
Manual Input: Related Party FECII - Wound Care			(1,355.00)
Oxygen, from reclass worksheet			7,157.00
13. Col 6: Supplies Total		To Col 6	186,402.00
13. Total Line 13, Column 8			186,402.00
14. Total			2,596,788.00

Facility Name & ID Number Alden Orland Park Rehab & HCC# 0042192Report Period Beginning: 1/1/07

Ending:

12/31/07

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/07

(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	\$	\$ 4,078	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>68,000</u>)	1,972,004	1,972,004	3
4	Supply Inventory (priced at)	10,000	10,000	4
5	Short-Term Investments			5
6	Prepaid Insurance		10,509	6
7	Other Prepaid Expenses	13,903	37,569	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd Parties</u>	35,855	337,950	9
	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,031,762	\$ 2,372,110	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	16,001	16,001	12
13	Land		584,920	13
14	Buildings, at Historical Cost		12,593,418	14
15	Leasehold Improvements, at Historical Cost	580,256	643,130	15
16	Equipment, at Historical Cost	320,649	1,470,478	16
17	Accumulated Depreciation (book methods)	(424,589)	(4,305,488)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		747,656	21
22	Other Long-Term Assets (spe <u>Finan Fee,net</u>	38,321	69,839	22
23	Other(specify): <u>Due from Affiliates</u>	4,121,128	2,384,132	23
	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,651,766	\$ 14,204,086	24
	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,683,528	\$ 16,576,196	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,005,723	\$ 1,005,973	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	255,132	255,132	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	530,521	530,521	30
	Accrued Taxes Payable (excluding real estate taxes)	31,340	31,340	31
32	Accrued Real Estate Taxes(Sch.IX-B)		628,500	32
33	Accrued Interest Payable	51,940	122,039	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr ins, exps, idpa, sale tax</u>	35,694	35,694	36
37	<u>Short term portion of long term debt</u>		121,996	37
	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,910,350	\$ 2,731,195	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,478,909		39
40	Mortgage Payable		11,605,791	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,478,909	\$ 11,605,791	45
	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,389,259	\$ 14,336,986	46
47	TOTAL EQUITY (page 18, line 24)	\$ 2,294,269	\$ 2,239,210	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,683,528	\$ 16,576,196	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 320,073	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 320,073	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	1,974,196	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)	\$ 1,974,196	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)	\$ 2,294,269	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Orland Park Rehab & HCC# 0042192Report Period Beginning: 1/1/07Ending: 12/31/07**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 15,116,904	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,116,904	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	28,357	6
7	Oxygen	3,123	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 31,480	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	471	12
13	Barber and Beauty Care	46,348	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	14,477	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	25,025	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 86,321	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	4,561	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,561	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Page 19A</u>	16,510	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 16,510	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,255,776	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,076,406	31
32	Health Care	3,664,690	32
33	General Administration	2,815,448	33
B. Capital Expense			
34	Ownership	1,939,754	34
C. Ancillary Expense			
35	Special Cost Centers	2,675,782	35
36	Provider Participation Fee	109,500	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,281,580	40
41	Income before Income Taxes (line 30 minus line 40)**	1,974,196	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,974,196	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.

Reporting Period Beginning

1/1/2007

Reporting Period Ending

12/31/2007

Column 1
Amount

Page 19A

Miscellaneous Income gl 4977 Food Credit	680.00
Prior year adjustment	10,850.00
Gain on Sale of Assets	4,980.00
	<hr/>
Total of line 28	16,510.00
	<hr/> <hr/>

PA Pg 19 P & L

Facility Name & ID Number Alden Orland Park Rehab & HCC

0042192

Report Period Beginning:

1/1/07

Ending:

12/31/07

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,920	1,920	\$ 79,903	\$ 41.62	1
2	Assistant Director of Nursing	1,256	1,256	43,528	34.66	2
3	Registered Nurses	35,010	37,224	1,130,793	30.38	3
4	Licensed Practical Nurses	21,035	22,330	535,717	23.99	4
5	CNAs & Orderlies	84,044	90,987	1,116,179	12.27	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,670	2,166	33,024	15.25	8
9	Activity Director	2,080	2,080	59,679	28.69	9
10	Activity Assistants	5,235	5,598	56,488	10.09	10
11	Social Service Workers	4,120	4,120	79,941	19.40	11
12	Dietician					12
13	Food Service Supervisor	4,160	4,160	64,722	15.56	13
14	Head Cook	6,568	6,568	101,073	15.39	14
15	Cook Helpers/Assistants	42,406	43,845	412,106	9.40	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	57,022	27.41	17
18	Housekeepers	21,539	23,739	278,480	11.73	18
19	Laundry	7,519	8,061	72,642	9.01	19
20	Administrator	1,520	1,600	55,375	34.61	20
21	Assistant Administrator	552	552	20,129	36.47	21
22	Other Administrative	11,825	11,919	289,864	24.32	22
23	Office Manager	1,944	1,960	26,711	13.63	23
24	Clerical	2,812	2,815	21,600	7.67	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,103	2,103	62,289	29.62	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director/Alz	10,564	10,986	167,452	15.24	32
33	Other(specify) <u>Beautician</u>	2,080	2,080	51,380	24.70	33
34	TOTAL (lines 1 - 33)	274,042	290,149	\$ 4,816,097 *	\$ 16.60	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	1,000/Monthly	\$ 12,000	1-3	35
36	Medical Director	3,000/Monthly	36,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	400/Monthly	4,800	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	5	465	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	5	\$ 53,265		49

C. CONTRACT NURSES

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

Facility Name & ID Number Alden Orland Park Rehab & HCC

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Il. Health Care Assoc. \$8,511
- (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. \$ 40,166 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 109,500
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. \$ 24,630 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. \$ N/A
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: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. Not required.
- (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.