



Facility Name & ID Number Alden Alma Nelson Manor

# 0044891 Report Period Beginning: 1/1/08 Ending: 12/31/08

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	268	Skilled (SNF)	268	98,088	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	268	TOTALS	268	98,088	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	15,758	4,588	15,664	36,010	8
9	SNF/PED					9
10	ICF	28,379	871		29,250	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	44,137	5,459	15,664	65,260	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 66.53%

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 08/01/2000

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

YES  Date 08/01/2000 NO

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

YES  NO  If YES, enter number of beds certified 128 and days of care provided 11,717

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: 12/31/08 Fiscal Year: 12/31/08

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

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 1/1/08 Ending: 12/31/08

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	<b>A. General Services</b>										
1	Dietary	341,953	55,198	10,800	407,951	1,492	409,443	5,741	415,184		1
2	Food Purchase		410,175		410,175	(32,612)	377,563	(27,464)	350,099		2
3	Housekeeping	346,489	71,864		418,353	1,312	419,665	5,261	424,926		3
4	Laundry	96,389	31,566		127,955	480	128,435		128,435		4
5	Heat and Other Utilities			279,879	279,879		279,879	(4,326)	275,553		5
6	Maintenance	99,574		139,006	238,580	975	239,555	65,727	305,282		6
7	Other (specify):* <b>Related Party Benefit</b>							8,028	8,028		7
8	<b>TOTAL General Services</b>	884,405	568,803	429,685	1,882,893	(28,353)	1,854,540	52,967	1,907,507		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			17,000	17,000		17,000		17,000		9
10	Nursing and Medical Records	3,839,547	352,045	6,432	4,198,024	(97,286)	4,100,738	64,967	4,165,705		10
10a	Therapy	96,985			96,985		96,985		96,985		10a
11	Activities	115,806	2,869	2,933	121,608	239	121,847		121,847		11
12	Social Services	104,448			104,448		104,448		104,448		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <b>Related Party Benefit</b>							10,113	10,113		15
16	<b>TOTAL Health Care and Programs</b>	4,156,786	354,914	26,365	4,538,065	(97,047)	4,441,018	75,080	4,516,098		16
	<b>C. General Administration</b>										
17	Administrative	141,365			141,365		141,365	90,816	232,181		17
18	Directors Fees										18
19	Professional Services			964,183	964,183	(25,724)	938,459	(858,767)	79,692		19
20	Dues, Fees, Subscriptions & Promotions			90,532	90,532		90,532	(67,496)	23,036		20
21	Clerical & General Office Expenses	407,418	28,707	106,492	542,617	479	543,096	240,701	783,797		21
22	Employee Benefits & Payroll Taxes			924,547	924,547	13,635	938,182	(21,227)	916,955		22
23	Inservice Training & Education										23
24	Travel and Seminar			6,720	6,720		6,720	3,973	10,693		24
25	Other Admin. Staff Transportation			19,259	19,259		19,259	15,802	35,061		25
26	Insurance-Prop.Liab.Malpractice			300,679	300,679	(2,320)	298,359	10,271	308,630		26
27	Other (specify):* <b>Bed Debt &amp; Related Party Benefit</b>			124,045	124,045		124,045	(56,400)	67,645		27
28	<b>TOTAL General Administration</b>	548,783	28,707	2,536,457	3,113,947	(13,930)	3,100,017	(642,327)	2,457,690		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,589,974	952,424	2,992,507	9,534,905	(139,330)	9,395,575	(514,279)	8,881,296		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 Alma Nelson Manor #0044891 Report Period Beginning: 1/1/08 Ending: 12/31/08

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			66,193	66,193	(975)	65,218	248,591	313,809			30
31	Amortization of Pre-Op. & Org.			8,080	8,080	(8,080)						31
32	Interest			189,303	189,303	10,400	199,703	585,858	785,561			32
33	Real Estate Taxes							195,929	195,929			33
34	Rent-Facility & Grounds			1,012,908	1,012,908		1,012,908	(1,012,908)				34
35	Rent-Equipment & Vehicles			25,054	25,054		25,054	49,513	74,567			35
36	Other (specify):* <b>M.I.P.</b>							53,120	53,120			36
37	<b>TOTAL Ownership</b>			1,301,538	1,301,538	1,345	1,302,883	120,103	1,422,986			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		696,859	1,192,049	1,888,908	137,985	2,026,893	39,903	2,066,796			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			147,132	147,132		147,132		147,132			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		696,859	1,339,181	2,036,040	137,985	2,174,025	39,903	2,213,928			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,589,974	1,649,283	5,633,226	12,872,483		12,872,483	(354,274)	12,518,209			45

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

Alden Alma Nelson Manor

IDPH Facility ID Number: #0044891

Reclassifications on Pgs 3 & 4 - Column 5

Report Period Beginning: 1/1/2008

Report Period Ending: 12/31/2008

---

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(32,612.00)	Employee Meals
	22	32,612.00	Employee Meals
22		(18,976.73)	Uniforms
	10	14,974.18	Uniforms
	1	1,492.02	Uniforms
	3	1,312.11	Uniforms
	4	479.75	Uniforms
	6		Uniforms
	11	239.22	Uniforms
	21	479.45	Uniforms
26		(2,320.00)	Interest - old policy/curr yr portion-1
	32	2,320.00	Interest - old policy/curr yr portion-1
10		(137,985.14)	Oxygen - to appropriate cost center
	39	137,985.14	Oxygen - to appropriate cost center
<u>Others, if any:</u>			
30		(974.88)	Deferred Maintains (Pg 22)
	6	974.88	Deferred Maintains (Pg 22)
19		(25,724.00)	Pathway - Clinincal Consultants
	10	25,724.00	Pathway - Clinincal Consultants
31		(8,080.00)	Amortiz Expense on Fin. Fees
	32	8,080.00	Amortiz Expense on Fin. Fees
Net		<hr/> 0.00	

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning: 1/1/08

Ending: 12/31/08

**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	(52)	2		4
5	Telephone, TV & Radio in Resident Rooms	(4,680)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(2,540)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,208)	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	(15,460)	21		17
18	Fines and Penalties	(10,072)	32		18
19	Entertainment	(2,009)	20		19
20	Contributions	(9,256)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(10,099)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(124,045)	27		24
25	Fund Raising, Advertising and Promotional	(26,242)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (206,663)		\$	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)	52,163	Various	34
35	Other- Attach Schedule	(199,774)	PG 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (147,611)		36
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (354,274)		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	<b>TOTAL (C): (sum of lines 38-46)</b>			\$		47

BHF USE ONLY						
48		49		50		51
						52

Alden Alma Nelson Manor

ID# 0044891

Report Period Beginning: 1/1/08

Ending: 12/31/08

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on utilities	\$ (8,283)	5	1
2	Other Nursing income	(69)	10	2
3	Expenses Related Party Items < 2,500	774	6	3
4	Misc Income - Garnishment Processing	(251)	22	4
5	Misc Income - Record Copies	(95)	21	5
6	Misc Income - Jury Duty	(40)	22	6
7	Misc Income - Vending Machine	(942)	2	7
8	Misc Income - Food Rebate	(17)	2	8
9	Reduce Employee Benefit for Marketing	(20,936)	22	9
10	Vendor Settlements	(800)	21	10
11	Reduce deprec exp on Pg 12 items under \$2500 -Alma,LL	(2,824)	30	11
12	Reduce deprec exp on Pg 12 items under \$2500-Alma	(4,992)	30	12
13	Eliminate Depreciation on Building Goodwill	(42,973)	30	13
14	Expense capital items < \$2500 on Pg 12 items-Alma	20,233	6	14
15	Reduce deprec exp on Pg 13 items under \$2500	(2,584)	30	15
16	Expense capital items < \$2500 on Pg 13 items	16,619	6	16
17	30.30% Backout PAC fees -IHCA	(4,034)	20	17
18	Bank Fees paid by LLC	(115)	21	18
19	Deming Adjustment	(630)	24	19
20	Vendor Settlements - Relational Technology Services	800	6	20
21	Marketing Manager & Aides	(126,580)	21	21
22	Related Pary Int on Alma LLC with Rock Inv	(18,800)	32	22
23	Prior Year Interest Adj on Related Pary Loan	(2,676)	32	23
24	To correct YTD depreciation expense to detail	465	30	24
25	Record Depreciation for Deferred Maint.	1,345	6	25
26	Adj for ABC related party profit -Pg 12 items	(4)	30	26
27	Adj for ABC related party profit -Pg 13 items	(39)	30	27
28	American for Job Security	(2,327)	20	28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(199,774)		49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

1/1/08

Ending:

12/31/08

## 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)	
	<b>A. General Services</b>													
1	Dietary	0	0	7,493	(1,752)	0	0	0	0	0	0	0	5,741	1
2	Food Purchase	(3,219)	0	0	(24,245)	0	0	0	0	0	0	0	(27,464)	2
3	Housekeeping	0	0	5,261	0	0	0	0	0	0	0	0	5,261	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(8,283)	0	3,957	0	0	0	0	0	0	0	0	(4,326)	5
6	Maintenance	35,091	1,460	29,267	0	0	(91)	0	0	0	0	0	65,727	6
7	Other (specify):*	0	0	7,098	930	0	0	0	0	0	0	0	8,028	7
8	<b>TOTAL General Services</b>	<b>23,589</b>	<b>1,460</b>	<b>53,076</b>	<b>(25,067)</b>	<b>0</b>	<b>0</b>	<b>(91)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,967</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(69)	0	60,008	3,251	1,777	0	0	0	0	0	0	64,967	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	10,113	0	0	0	0	0	0	0	0	10,113	15
16	<b>TOTAL Health Care and Programs</b>	<b>(69)</b>	<b>0</b>	<b>70,121</b>	<b>3,251</b>	<b>1,777</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,080</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	90,816	0	0	0	0	0	0	0	0	90,816	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(10,099)	5,500	(854,168)	0	0	0	0	0	0	0	0	(858,767)	19
20	Fees, Subscriptions & Promotions	(43,868)	256	(23,884)	0	0	0	0	0	0	0	0	(67,496)	20
21	Clerical & General Office Expenses	(143,050)	115	313,722	25,098	44,816	0	0	0	0	0	0	240,701	21
22	Employee Benefits & Payroll Taxes	(21,227)	0	0	0	0	0	0	0	0	0	0	(21,227)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(630)	0	4,603	0	0	0	0	0	0	0	0	3,973	24
25	Other Admin. Staff Transportation	0	0	15,802	0	0	0	0	0	0	0	0	15,802	25
26	Insurance-Prop.Liab.Malpractice	0	10,012	259	0	0	0	0	0	0	0	0	10,271	26
27	Other (specify):*	(124,045)	0	62,392	2,668	2,585	0	0	0	0	0	0	(56,400)	27
28	<b>TOTAL General Administration</b>	<b>(342,919)</b>	<b>15,883</b>	<b>(390,458)</b>	<b>27,766</b>	<b>47,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(642,327)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(319,398)</b>	<b>17,343</b>	<b>(267,261)</b>	<b>5,950</b>	<b>49,178</b>	<b>0</b>	<b>(91)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(514,279)</b>	<b>29</b>

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

1/1/08

Ending:

12/31/08

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	(52,950)	297,351	2,842	0	1,348	0	0	0	0	0	0	248,591	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(34,088)	600,202	16,065	0	3,679	0	0	0	0	0	0	585,858	32
33	Real Estate Taxes	0	189,795	5,922	0	212	0	0	0	0	0	0	195,929	33
34	Rent-Facility & Grounds	0	(1,012,908)	0	0	0	0	0	0	0	0	0	(1,012,908)	34
35	Rent-Equipment & Vehicles	0	0	49,513	0	0	0	0	0	0	0	0	49,513	35
36	Other (specify):*	0	53,120	0	0	0	0	0	0	0	0	0	53,120	36
37	<b>TOTAL Ownership</b>	<b>(87,038)</b>	<b>127,560</b>	<b>74,342</b>	<b>0</b>	<b>5,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,103</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(67,830)	(87,071)	194,804	0	0	0	0	0	39,903	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(67,830)</b>	<b>(87,071)</b>	<b>194,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,903</b>	<b>44</b>
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	<b>(406,437)</b>	<b>144,903</b>	<b>(192,919)</b>	<b>(61,880)</b>	<b>(32,654)</b>	<b>194,804</b>	<b>(91)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(354,274)</b>	<b>45</b>

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 1/1/08 Ending: 12/31/08

**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
Alden Rockford Investments, LLC	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 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent Income	\$ 1,012,908	Alma Nelson Manor, LLC		\$	\$ (1,012,908)	1
2	V	32 Investment Income - RR	1,896	Alma Nelson Manor, LLC			(1,896)	2
3	V	32 Interest on Alma Note	76,306	Alma Nelson Manor, LLC			(76,306)	3
4	V	19 Accounting Fee		Alma Nelson Manor, LLC	0.00%	5,500	5,500	4
5	V	21 Bank Charges		Alma Nelson Manor, LLC	0.00%	115	115	5
6	V	33 Real Estate Tax		Alma Nelson Manor, LLC	0.00%	189,795	189,795	6
7	V	26 General Insurance Expenses		Alma Nelson Manor, LLC	0.00%	10,012	10,012	7
8	V	36 Mortgage Insurance Premium		Alma Nelson Manor, LLC	0.00%	53,120	53,120	8
9	V	32 Interest On Mortg. Note/ Other Interest		Alma Nelson Manor, LLC	0.00%	666,648	666,648	9
10	V	6 Repairs & Maintenance		Alma Nelson Manor, LLC	0.00%	1,460	1,460	10
11	V	30 Depreciation		Alma Nelson Manor, LLC	0.00%	297,351	297,351	11
12	V	32 Amortization		Alma Nelson Manor, LLC	0.00%	11,756	11,756	12
13	V	20 Licenses & Inspections		Alma Nelson Manor, LLC	0.00%	256	256	13
14	Total		\$ 1,091,110			\$ 1,236,013	\$ * 144,903	14

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

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning: 1/1/08

Ending: 12/31/08

## 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%	\$ 3,957	\$ 3,957	15
16	V	24 Trav & Seminar		Alden Management Services, Inc.		4,603	4,603	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		15,802	15,802	17
18	V	26 Insurance		Alden Management Services, Inc.		259	259	18
19	V	20 Dues & Subscriptions	24,600	Alden Management Services, Inc.		716	(23,884)	19
20	V	30 Depreciation		Alden Management Services, Inc.		2,842	2,842	20
21	V	32 Amortization		Alden Management Services, Inc.		80	80	21
22	V	33 Real Estate Tax		Alden Management Services, Inc.		5,922	5,922	22
23	V	35 Rent -Equip & Vehicles		Alden Management Services, Inc.		49,513	49,513	23
24	V	32 Interest		Alden Management Services, Inc.		15,985	15,985	24
25	V	1 Dietary		Alden Management Services, Inc.		7,493	7,493	25
26	V	3 Housekeeping		Alden Management Services, Inc.		5,261	5,261	26
27	V	7 Employee Benefits -Gen'L Servs		Alden Management Services, Inc.		7,098	7,098	27
28	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		60,008	60,008	28
29	V	15 Employee Benefits -Health Care		Alden Management Services, Inc.		10,113	10,113	29
30	V	17 Administrative Salary		Alden Management Services, Inc.		90,816	90,816	30
31	V	27 Employee Benefits - Admin		Alden Management Services, Inc.		62,392	62,392	31
32	V	19 Professional Fees	906,662	Alden Management Services, Inc.		52,494	(854,168)	32
33	V	21 Gen'I & Admin		Alden Management Services, Inc.		313,722	313,722	33
34	V	6 Repair & Maint.	15,336	Alden Management Services, Inc.		44,603	29,267	34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 946,598			\$ 753,679	\$ * (192,919)	39

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

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning: 1/1/08

Ending: 12/31/08

## VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	1	Diet. Consultant	\$ 10,800	Prism Health Care Services, Inc.	0.00%	\$ 2,733	\$ (8,067)	15
16	V	1	Dietarty Salary		Prism Health Care Services, Inc.		6,315	6,315	16
17	V	2	Tube Feeding	44,578	Prism Health Care Services, Inc.		20,333	(24,245)	17
18	V	10	Equip. Rental	6,660	Prism Health Care Services, Inc.		9,911	3,251	18
19	V	39	Ancillary Supplies	144,946	Prism Health Care Services, Inc.		77,116	(67,830)	19
20	V	21	Gen'l & Admin Salary		Prism Health Care Services, Inc.		15,082	15,082	20
21	V	27	Employee Benefits		Prism Health Care Services, Inc.		2,668	2,668	21
22	V	7	Employee Benefits		Prism Health Care Services, Inc.		930	930	22
23	V	21	Gen'l & Admin		Prism Health Care Services, Inc.		10,016	10,016	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		\$ 206,984				\$ 145,104	\$ * (61,880)	39

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

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 1/1/08 Ending: 12/31/08

## 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	\$ 269,254	Forum Extended Care Services II, Inc.	0.00%	\$ 391,464	\$ 122,210	15
16	V	39	IV	241,577	Forum Extended Care Services II, Inc.		35,222	(206,355)	16
17	V	39	Wound Care	14,436	Forum Extended Care Services II, Inc.		11,510	(2,926)	17
18	V	10	House Stock	16,954	Forum Extended Care Services II, Inc.		15,991	(963)	18
19	V	10	Pharmacy Consultant	6,432	Forum Extended Care Services II, Inc.		9,172	2,740	19
20	V	27	Employee Vaccin.	2,772	Forum Extended Care Services II, Inc.		2,211	(561)	20
21	V	27	Employee Benefits: G&A		Forum Extended Care Services II, Inc.		3,146	3,146	21
22	V	21	Gen'l & Admin. Salary		Forum Extended Care Services II, Inc.		27,094	27,094	22
23	V	21	Gen'l & Admin		Forum Extended Care Services II, Inc.		17,722	17,722	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		3,679	3,679	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		212	212	25
26	V	30	Depreciation		Forum Extended Care Services II, Inc.		1,348	1,348	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		\$ 551,425				\$ 518,771	\$ * (32,654)	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	\$ 1,151,298	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,346,102	\$ 194,804	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			\$ 1,151,298			\$ 1,346,102	\$ * 194,804	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 and Maintenance	\$ 15,947	Alden Bennett Construction Company, Inc.	0.00%	\$ 15,856	\$ (91)	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			\$ 15,947			\$ 15,856	\$ *	(91) 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			\$			\$		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			\$			\$ 0	\$ *	0 39

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

STATE OF ILLINIOS

Facility Name & ID Number Alden Alma Nelson Manor

Provider No. 0044891

Report Period Beginning:

1/1/08

Ending: 12/31/08

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

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 1/1/08 Ending: 12/31/08

## 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	170,344	2.144	0.05	Salary	\$ 9,656	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	63,600	2.144	0.05	Salary	3,605	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,002	2.144	0.05	Salary	2,097	6-7	3
4											4
5											5
6	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										6
7	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.										7
8	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.										8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 15,358		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 Alma Nelson Manor

# 0044891

Report Period Beginning: 1/1/08

Ending: 12/31/08

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	1,216,590	30	\$ 73,771	\$ 65,260	\$ 3,957	1
2	24	Trav & Seminar	Patient Days	1,216,590	30	85,812	65,260	4,603	2
3	25	Other Admin Travel	Patient Days	1,216,590	30	294,582	65,260	15,802	3
4	26	Insurance	Patient Days	1,216,590	30	4,828	65,260	259	4
5	20	Dues & Subscriptions	Patient Days	1,216,590	30	13,344	65,260	716	5
6	30	Depreciation	No of Providers/usage	30	30	98,652	1	2,842	6
7	31	Amortization	Patient Days	1,216,590	30	1,500	65,260	80	7
8	33	Real Estate Tax	Patient Days/ysage	1,216,590	30	125,958	65,260	5,922	8
9	35	Rent-Equip & Vehicle	Patient Days	1,216,590	30	923,032	65,260	49,513	9
10	32	Interest	Patient Days/usage	1,216,590	30	1,783,086	65,260	15,985	10
11	1	Dietary Salary	Patient Days	1,216,590	30	139,689	139,689	7,493	11
12	3	Housekeeping Salary	Patient Days	1,216,590	30	98,076	98,076	5,261	12
13	7	Employee Benefits -Gen'I Servs	Patient Days	1,216,590	30	132,325	65,260	7,098	13
14	10	Nurs & Med Records Salary	Patient Days	1,216,590	30	1,256,694	1,256,694	60,008	14
15	15	Employee Benefits -Health Care	Patient Days	1,216,590	30	188,531	65,260	10,113	15
16	17	Administrative Salary	Patient Days/usage	1,216,590	30	2,118,865	2,118,865	90,816	16
17	27	Employee Benefits - Admin	Patient Days	1,216,590	30	1,163,122	65,260	62,392	17
18	19	Professional fees	Patient Days	1,216,590	30	978,599	605,253	52,494	18
19	21	Gen'I & Admin	Patient Days	1,216,590	30	5,848,424	5,104,656	313,722	19
20	6	Repair & Maint.	Patient Days	1,216,590	30	831,505	644,276	44,603	20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 16,160,395	\$ 9,967,509	\$ 753,679	25

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 1/1/08 Ending: 12/31/08

## 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 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		8 Maturity Date	9 Interest Rate (4 Digits)	10 Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	<b>A. Directly Facility Related</b>											
	<b>Long-Term</b>											
1	Cambridge		X	Mortgage		09/04	\$ 12,036,800	\$ 11,505,082	09/39	5.6000	\$ 647,848	1
2	Interest on Refinancing Fees		X								19,836	2
3												3
4	Related Party-AMS			Malpractice Insurance							5,475	4
5	Related Party-Alden Design Gr	X		Working Capital		03/06	109,000	109,000	12'08	Variable	479	5
	<b>Working Capital</b>											
6	Gemino Healthcare Finance		X	Revolver		12/07	3,000,000	1,655,549	Revolver		96,604	6
7	Related Party-AMS		X	Working Capital							16,065	7
8	Related Party-FECII		X	Working Capital							3,679	8
9	TOTAL Facility Related						\$ 15,145,800	\$ 13,269,631			\$ 789,986	9
	<b>B. Non-Facility Related*</b>											
10	Int Income on Repl Reserve	X									(1,884)	10
11	Interest and Other Investment I	X									(2,540)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (4,425)	14
15	TOTALS (line 9+line14)						\$ 15,145,800	\$ 13,269,631			\$ 785,561	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 53,120 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:** 2007 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 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 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 2008 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.

**2007 LONG TERM CARE REAL ESTATE TAX STATEMENT**

FACILITY NAME Alden Alma Nelson Manor COUNTY Winnebago

FACILITY IDPH LICENSE NUMBER 0044891

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 2007 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 2007.

(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 Serv</u>	\$ <u>295,853.00</u>	\$ <u>5,922.00</u>
2. <u>See attached supplement</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>28,917.00</u>	\$ <u>212.00</u>
3. <u>12-27-152-001</u>	<u>Nursing Homes Facility</u>	\$ <u>94,785.16</u>	\$ <u>94,785.16</u>
4. <u>12-27-152-002</u>	<u>Nursing Homes Facility</u>	\$ <u>97,247.40</u>	\$ <u>97,247.40</u>
5. <u>12-27-152-003</u>	<u>Nursing Homes Facility</u>	\$ <u>5,062.72</u>	\$ <u>5,062.72</u>
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
<b>TOTALS</b>		\$ <u>521,865.28</u>	\$ <u>203,229.28</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 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008.

**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 Alma Nelson Manor

# 0044891

Report Period Beginning:

1/1/08

Ending:

12/31/08

**X. BUILDING AND GENERAL INFORMATION:**

A. Square Feet: 60,952 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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>60,952</u>	<u>2000</u>	<u>\$ 835,364</u>	<u>1</u>
2					<u>2</u>
3	<b>TOTALS</b>	<b>60,952</b>		<b>\$ 835,364</b>	<b>3</b>

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

1/1/08

Ending:

12/31/08

**XI. OWNERSHIP COSTS (continued)**

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	268		2000		\$ 7,000,000	\$ 222,222	31.5	\$ 222,222		\$ 1,870,369	4
5											5
6											6
7											7
8	Related Party-Forum			1978	14,056		25			14,056	8
	Improvement Type**										
9		GT Mechanical - replace 75 ton compressor		2000	23,550	2,355	10	2,355		19,625	9
10		Building Improvements		2000	5,142	257	20	257		2,121	10
11		Alden Design - HVAC		2000	3,089	154	20	154		1,273	11
12		Alden Bennett Const.		2001	16,737	1,674	10	1,674		13,251	12
13		Pro com systems		2001	4,055	406	10	406		3,212	13
14		Alden Bennett Const.		2001	2,098	210	10	210		1,626	14
15		New Horz. Comm		2001	1,701	170	10	170		1,304	15
16		Alden Bennett Const.		2001	1,816	182	10	182		1,394	16
17		Alden Bennett Const.		2001	2,263	226	10	226		1,715	17
18		Alden Bennett Const.		2001	2,828	283	10	283		2,122	18
19		Seams -rebuild engine		2001	4,938	494	10	494		3,663	19
20		Alden Bennett Const.		2001	1,632	163	10	163		1,210	20
21		CSI Coker - belt/heating element		2001	5,256	526	10	526		3,768	21
22		Alden Bennett Const.		2001	3,198	320	10	320		2,292	22
23		GT Mechanical - heater		2001	2,406	241	10	241		1,706	23
24		Alden Design - elect./plumbing		2001	22,472	1,124	20	1,124		8,990	24
25		Alden Design - misc		2001	22,412	1,121	20	1,121		8,966	25
26		Alden Design - misc		2001	94,243	4,712	20	4,712		37,304	26
27		ABC - laundry room repairs		2001	11,608	580	20	580		4,400	27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

1/1/08

Ending:

12/31/08

**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	GT Mechanical, Inc. - Repair Air Conditioner	2002	\$ 11,519	\$ 1,152	10	\$ 1,152	\$	\$ 7,488	37
38	Pro Com Systems - Repair Nurse Call System	2002	1,862	186	10	186		1,241	38
39	GT Mechanical, Inc. - Repair Heater	2002	1,996	200	10	200		1,382	39
40	FE Moran - Repair - Fire Alarm System	2002	1,825	183	10	183		1,173	40
41	Nelson Carlson - Repair Water Main	2002	2,407	241	10	241		1,666	41
42	ABC - Carpet	2002	1,231	62	20	62		452	42
43	ABC - Chimney	2002	3,032	152	20	152		911	43
44	Medline - Window Blinds	2003	1,706	244	7	244		1,443	44
45	Tyco - installation of smoke detectors	2003	6,753	450	15	450		2,701	45
46	Code Alert - Update system	2003	5,007	334	15	334		1,837	46
47	ABC - 4 doors	2003	2,449	245	10	245		1,245	47
48	ABC - Light Fixtures	2003	2,283		5			2,283	48
49	GT Mech - Replace Pump	2003	1,532	153	10	153		868	49
50	Simplex - Repair Smoke Detector system	2003	4,238	424	10	424		2,402	50
51	ABC - Roof Repair	2003	3,953	264	15	264		1,495	51
52	CSI Coker - Repair Dishwasher	2003	3,291	470	7	470		2,546	52
53	ABC - Repair C wing main A/C power	2003	2,177	218	10	218		1,180	53
54	ABC - Repair Boiler	2003	23,646	1,576	15	1,576		8,012	54
55	ABC-Roof repairs	2004	3,102	310	10	310		1,421	55
56	ABC-Roof repairs	2004	3,486	349	10	349		1,686	56
57	ABC-Roof repairs	2004	4,565	457	10	457		2,132	57
58	Equipment Int'l LTD-repair laundry	2004	1,714	171	10	171		841	58
59	CSI Coker - Repair Dishwasher	2004	2,387	239	10	239		1,155	59
60	CSI Coker - Repair Dishwasher	2004	2,915	292	10	292		1,386	60
61	GT Mechanical-furnace repair	2004	1,765	177	10	177		825	61
62	GT Mechanical-a/c repair	2004	2,128	213	10	213		994	62
63	ABC-boiler repairs	2004	1,877	188	10	188		846	63
64	GT Mechanical-Expansion tank replacement	2004	5,925	593	10	593		2,470	64
65	GT Mechanical-heater repair	2004	5,536	554	10	554		2,262	65
66									66
67									67
68									68
69									69
70	<b>TOTAL (lines 4 thru 69)</b>		\$ 7,361,807	\$ 247,513		\$ 247,513	\$	\$ 2,060,710	70

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

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

1/1/08

Ending:

12/31/08

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 7,361,807	\$ 247,513		\$ 247,513	\$	\$ 2,060,710	1
2	GT Mechanical-heater repairs	2005	5,310	531	10	531		2,035	2
3	GT Mech-water pump repair	2005	2,032	203	10	203		761	3
4	Long Elevator-elevator repairs	2005	2,138	214	10	214		749	4
5	Patten Ind-generator battery replacement	2005	2,735	547	5	547		1,869	5
6	GT Mech-compressor replacement	2005	1,957	196	10	196		653	6
7	ABC-boiler tube replacement	2005	4,240	424	10	424		1,343	7
8	GT Mech-heater motor replacement	2005	1,591	159	10	159		504	8
9	GT Mech-laundry room repairs	2005	741	74	10	74		234	9
10	Top Notch-kitchen boiler repairs	2005	3,853	385	10	385		1,187	10
11	ABC-fire alarm panel replacements	2005	11,532	1,152	10	1,152		3,552	11
12	ABC-door locks	2005	2,203	220	10	220		770	12
13	ABC-door locks	2005	2,203	220	10	220		752	13
14	ABC-door locks	2005	1,825	183	10	183		625	14
15	ABC-new automatic door	2006	5,644	564	10	564		1,505	15
16	ABC-new water heater	2006	13,771	918	15	918		2,448	16
17	ABC-roof & gutter repairs	2006	4,926	493	10	493		1,231	17
18	Gt Mechanical Inc.-HVAC repairs	2007	3,625	363	10	363		695	18
19	ABC- replace boiler tubes	2007	2,798	280	10	280		467	19
20	ABC-replace boiler tubes	2007	3,834	383	10	383		575	20
21	ABC-roof leak	2007	10,686	534	20	534		757	21
22	ABC-Boiler repair	2007	7,668	511	15	511		724	22
23	TopNotch Commerc. Kitchen-Freezer Door	2007	4,553	911	5	911		1,139	23
24	ABC-new paving	2007	73,725	6,441	10	6,441		7,055	24
25	November AMS Maint Alloc	2007	32,048	3,205	10	3,205		3,472	25
26	ABC Repl Plumbing Electrical Hardware & Fix	2007	4,065	508	8	508		550	26
27	ABC-New Gasketing Fire Doors	2007	2,981	298	10	298		298	27
28	Patten Ind-generator repairs metal.	2007	2,735	547	5	547		1,094	28
29	Top Notch Services- replace boiler assembly	2007	3,853	385	10	385		770	29
30	ABC -new automatic door	2007	5,644	564	10	564		1,128	30
31	ABC -new water heater	2007	13,771	918	15	918		1,836	31
32	ABC - repaire roof	2007	4,926	493	10	493		986	32
33	Paving	2007	27,958	3,495	8	3,495		4,369	33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,633,379	\$ 273,831		\$ 273,831	\$	\$ 2,106,843	34

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

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

1/1/08

Ending:

12/31/08

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		\$ 7,633,379	\$ 273,831		\$ 273,831	\$	\$ 2,106,843	1
2	ABC -replace boiler tubes	2007	2,798	280	10	280		327	2
3	ABC -replace boiler tubes	2007	3,834	383	10	383		447	3
4	Top Notch -kichen appliance repairs	2007	3,452	690	5	690		805	4
5	ABC- New Flooring, Carpentry,Cabintry,SecurityDoor	2008	21,812	121	15	121		121	5
6	ABC- new Secrty Hardware/Doors/Frames, Cameras	2008	22,312		15				6
7	Equipment international, Ltd.- washer major repair	2008	3,230	350	5	350		350	7
8	ABC -Install worn, cilling tile, floor tile, roofing & Plumbing	2008	5,603	420	10	420		420	8
9	Gt Mechanical, Inc.- Refri Cooling Start Up Maint.	2008	2,838	142	10	142		142	9
10	ABC- new egress hardware Fire safety code	2008	8,344	139	10	139		139	10
11	OctAMS Maint Allocation	2008	5,006	167	10	167		167	11
12	GT Mechanical- Instld flame safe guard	2008	2,829		10				12
13	ABC- fire proof/repl boiler-Job #7031	2008	5,888		10				13
14	ABC- Install alarm monitor to control Oxygen level	2008	10,240	853	10	853		853	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)		\$ 7,731,565	\$ 277,378		\$ 277,378	\$	\$ 2,110,615	34

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

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

1/1/08

Ending:

12/31/08

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 7,731,565	\$ 277,378		\$ 277,378	\$	\$ 2,110,615	1
2	<b>Related Party-Forum Prof Center Building:</b>								2
3	Leasehold Improvement-Remodeling	1980	10,666		15			10,666	3
4	Leasehold Improvement-Remodeling	1980	16,708		20			16,708	4
5	Leasehold Improvement-Tenant Improvement	1987	864		13			864	5
6	Leasehold Improvement-AMS Remodel	1988	13,861		10			13,861	6
7	Leasehold Improvement-Roof	1994	3,097	194	16	194		2,711	7
8	Leasehold Improvement-Build.Improv.	1996	1,092	68	16	68		884	8
9	Leasehold Improvement-Asphalting	2000	85		3			85	9
10	Leasehold Improvement-DAI	2001	149	15	10	15		107	10
11	Leasehold Improvement-Bathrooms	2002	645	58	7	58		436	11
12	Leasehold Improvement-Suite Renovation	2003	1,583	157	10	157		950	12
13	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	1,982	375	7	375		1,546	13
14	Leasehold Improvement-sidewalks-City of Chic.	2007	102	20	5	20		41	14
15	Leasehold Improvement-Carpet: Superior Install.	2007	94	19	5	19		37	15
16	Leasehold Improvement-Condensing Unit: Suite 140	2007	813	116	5	116		232	16
17	Leasehold Improvement-Add-on Improvement, fixture base	1980	69		23			69	17
18	Leasehold Improvement-Add-on Improvement, lighting base	2001	119		5			119	18
19	Leasehold Improvements-fire extinguishers	2007	22	4	5	4		6	19
20	Leasehold Improvements-paving/glasswork/hvac/carpet	2008	392	24	5	24		24	20
21									21
22									22
23	<b>Related Party-AMS:</b>								23
24	Leasehold Improvement-Remodeling	1993	5,740		7			5,740	24
25	Leasehold Improvement-Remodeling	2002	4,699	671	7	671		3,944	25
26	Leasehold Improvement-Remodeling	2003	4,915	702	7	702		4,110	26
27									27
28									28
29	Forum Extended Care, LLC-building/building improv	1999	9,295	232	30	232		2,372	29
30									30
31	ABC- Adjustment for realted party profit	2008	(424)	(4)		(4)		(9)	31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 7,808,134	\$ 280,030		\$ 280,030	\$	\$ 2,176,118	34

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

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 1/1/08 Ending: 12/31/08

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	\$ 197,631	\$ 24,271	\$ 24,271	\$	various	\$ 125,784	71
72	Current Year Purchases	327,483	8,042	8,042		various	8,360	72
73	Fully Depreciated Assets	632,735	1,466	1,466		various	632,735	73
74								74
75	TOTALS	\$ 1,157,849	\$ 33,779	\$ 33,779	\$		\$ 766,879	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				\$	\$	\$	\$		\$	76
77										77
78										78
79	Related Party-AMS	Various	98-'04	4,563				3	4,563	79
80	TOTALS			\$ 4,563	\$	\$	\$		\$ 4,563	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)	\$ 9,805,910	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 313,809	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 313,809	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,947,560	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	Renovatopm	\$ 100,000	92
93			93
94			94
95		\$ 100,000	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					<u>Related Party -Cost is Backed Out</u>			5
6								6
7	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:

Beginning 08/01/2000

Ending 07/31/2010

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

Fiscal Year Ending	Annual Rent
--------------------	-------------

12.	<u>/2009</u>	\$ <u>1,046,826</u>
13.	<u>/2010</u>	\$ <u>1,046,826</u>
14.	<u>/2011</u>	\$ <u>1,046,826</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: \$ 13,898 Description: Copy Machine Lease

(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>Non-patient transport</u>		\$ <u>929.64</u>	\$ <u>11,156</u>	17
18	<u>Related Party - AMS</u>		<u>#####</u>	<u>28,444</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$ <u>#####</u>	\$ <u>39,600</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.

**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 nurses 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)	
<b>TOTAL TRAINED</b>	

- (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	\$		\$ 451,403	\$		\$ 451,403	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			81,440			81,440	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			617,741			617,741	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				391,464		391,464	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):	39-1, 39-3, if any				194,804	329,944		524,748	12
13	Other (specify):	See Pg 16A								13
14	TOTAL			\$		\$ 1,345,388	\$ 721,408		\$ 2,066,796	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)

Service Description	Col. 1: Ref. No.	To Pg 16: Col. No.	
1. OT	39-3	To Col 5	\$451,402.56
2. ST	39-3	To Col 5	81,440.07
3.			
4. PT	39-3	To Col 5	617,741.35
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			269,254.14
Manual Input from Related Party- Forum Drugs			122,210.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	<b>391,464.14</b>
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)			<b>0.00</b>
13. Other:	See Pg 16A		
13. Col 5: Manual Input: Related Party - CPT		To Col 5	194,804.00
Other			469,070.11
Manual Input: Related Party - Prism			(67,830.00)
Manual Input: Related Party FECII - I.V.			(206,355.00)
Manual Input: Related Party FECII - Wound Care			(2,926.00)
Oxygen, from reclass worksheet -			137,985.00
13. Col 6: Supplies Total		To Col 6	<b>329,944.11</b>
13. Total Line 13, Column 8			524,748.11
14. Total			2,066,796.23

Facility Name & ID Number Alden Alma Nelson Manor# 0044891Report Period Beginning: 1/1/08

Ending:

12/31/08

## XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/08

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>227,999</u> )	2,810,651	2,810,651	3
4	Supply Inventory (priced at )	848	848	4
5	Short-Term Investments			5
6	Prepaid Insurance		9,103	6
7	Other Prepaid Expenses	10,580	53,452	7
8	Accounts Receivable (owners or related parties)		6,322	8
9	Other(specify): <u>Due From 3rd Parties</u>	146,838	235,344	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 2,968,917	\$ 3,115,720	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		700,000	13
14	Buildings, at Historical Cost		7,000,000	14
15	Leasehold Improvements, at Historical Cost	521,874	1,296,614	15
16	Equipment, at Historical Cost	261,210	459,953	16
17	Accumulated Depreciation (book methods)	(347,010)	(3,160,025)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		1,489,000	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		326,895	21
22	Other Long-Term Assets (spe <u>Fin Fees, net</u>	32,320	392,829	22
23	Other(specify): <u>CIP</u>		100,000	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 468,394	\$ 8,605,266	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 3,437,311	\$ 11,720,986	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 956,275	\$ 943,711	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	158,886	158,886	28
29	Short-Term Notes Payable	1,723,571	1,723,571	29
30	Accrued Salaries Payable	461,520	461,520	30
31	Accrued Taxes Payable (excluding real estate taxes)	82,902	82,902	31
32	Accrued Real Estate Taxes(Sch.IX-B)		203,000	32
33	Accrued Interest Payable	14,205	67,895	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accued Exp &amp; ST of LT Debt</u>	51,354	195,905	36
37	<u>Due to Affiliates &amp; DHFS</u>	5,169,477	3,885,674	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 8,618,190	\$ 7,723,064	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,360,532	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 11,360,532	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 8,618,190	\$ 19,083,595	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (5,180,879)	\$ (7,362,609)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 3,437,311	\$ 11,720,986	48

\*(See instructions.)

**XVI. STATEMENT OF CHANGES IN EQUITY**

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,573,903)	1
2	Restatements (describe):		2
3	external audit adjustment made after 2006 cost report was	(15,099)	3
4	submitted. These have no effect on prior years report.		4
5	Bad Debt, Medicare revenues (non allowables).		5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,589,002)	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	(591,877)	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	<b>TOTAL Additions (deductions) (sum of lines 7-16)</b>	<b>\$ (591,877)</b>	<b>17</b>
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	<b>TOTAL Transfers (sum of lines 18-22)</b>	<b>\$</b>	<b>23</b>
24	<b>BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)</b>	<b>\$ (5,180,879)</b>	<b>24 *</b>

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

Facility Name &amp; ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning: 1/1/08

Ending: 12/31/08

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

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

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 11,970,811	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 11,970,811	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	207,489	6
7	Oxygen	32,346	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 239,835	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	608	13
14	Non-Patient Meals	52	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	20,389	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	577	20
21	Other Medical Services	24,210	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 45,836	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	2,540	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 2,540	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	See page -19A	21,584	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 21,584	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 12,280,606	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,882,893	31
32	Health Care	4,538,065	32
33	General Administration	3,113,947	33
<b>B. Capital Expense</b>			
34	Ownership	1,301,538	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,888,908	35
36	Provider Participation Fee	147,132	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 12,872,483	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	(591,877)	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ (591,877)	43

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

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? Not yet done If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

STATE OF ILLINOIS

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning:

1/1/08

Ending:

12/31/08

**Details of Page 19, Line 28**

Meals (private only, not offset on Schdl V)	1,344
Miscellaneous Income gl 4977 (describe) (is offset againts Schdl V.)	
Wage Service Fee- Backed out with line reference 22 on page 5A	
Record Copies- Backed out with line reference 22 on page 5A	
Jury Duty- Backed out with line reference 22 on page 5A	
Food Rebates- Backed out with line reference 2 on page 5A	
Recovery of Bad Debts (private only, is not offset on Schld V)	7,752
Adjustment to prior year expense (related to prior yr, not offset on Schdl V)	(80)
Gain on Sale of Assets (related to prior yr, not offset on Schdl V)	12,568
	21,583

Total of line 28

Facility Name & ID Number Alden Alma Nelson Manor

# 0044891

Report Period Beginning: 1/1/08

Ending:

12/31/08

**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	2,056	2,080	\$ 89,477	\$ 43.02	1
2	Assistant Director of Nursing	1,659	1,683	57,361	34.08	2
3	Registered Nurses	14,818	15,627	481,719	30.83	3
4	Licensed Practical Nurses	53,291	56,693	1,469,180	25.91	4
5	CNAs & Orderlies	110,793	120,683	1,526,513	12.65	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,664	6,378	96,985	15.21	8
9	Activity Director	2,048	2,072	33,837	16.33	9
10	Activity Assistants	7,982	8,685	81,969	9.44	10
11	Social Service Workers	5,896	5,904	104,448	17.69	11
12	Dietician					12
13	Food Service Supervisor	1,904	1,904	37,889	19.90	13
14	Head Cook					14
15	Cook Helpers/Assistants	28,008	30,315	304,064	10.03	15
16	Dishwashers					16
17	Maintenance Workers	4,160	4,160	99,574	23.94	17
18	Housekeepers	32,358	34,701	346,490	9.99	18
19	Laundry	8,547	9,353	96,389	10.31	19
20	Administrator	2,080	2,080	92,409	44.43	20
21	Assistant Administrator	1,360	1,360	48,956	36.00	21
22	Other Administrative	9,880	9,904	268,614	27.12	22
23	Office Manager	2,080	2,080	38,991	18.75	23
24	Clerical	8,539	8,853	99,811	11.27	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,208	4,216	118,757	28.17	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Manager Sub	6,171	6,939	96,541	13.91	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	313,502	335,670	\$ 5,589,974 *	\$ 16.65	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	900/Monthly	\$ 10,800	1-3	35
36	Medical Director	1416/Monthly	17,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	536/Monthly	6,432	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	48	2,808	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	48	\$ 37,040		49

**C. CONTRACT NURSES**

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



Facility Name & ID Number Alden Alma Nelson Manor

Report Period Beginning: 1/1/08 Ending:

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	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2	Painting>\$1500 YTD 2004	03/04	1,753	5	0	0	0	175				
3	Patton-generator repairs	08/05	1,615	5	135	323	323	323				
4	Patton-generator repairs	08/05	1,656	5	138	331	331	331				
5	Patton-generator repairs	08/05	1,728	5	144	346	346	346				
6	SeptAMS -Painting	09/08	2,550	5	0	0	0	170				
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS		\$ 9,302		\$ 417	\$ 1,000	\$ 1,000	\$ 1,345	\$	\$	\$	\$

**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. \$8,455
- (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? 7.5 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 34,980 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. \$ 147,132  
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. \$ 32,612 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation  
a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.  
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ 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. \$ N/A**
- (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? No 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.