

		FOR BHF USE					

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2008
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2008)

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.

<p>I. IDPH License ID Number: <u>0017319</u></p> <p>Facility Name: <u>Alden Lakeland Rehab & Health Care Center</u></p> <p>Address: <u>820 West Lawrence</u> <u>Chicago</u> <u>60640</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(773) 769-2570</u> Fax # <u>(773) 769-7551</u></p> <p>HFS ID Number: <u>36-2687662</u></p> <p>Date of Initial License for Current Owners: <u>01/01/72</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input checked="" type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other _____</td> <td></td> </tr> </table>	<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 _____		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/08</u> to <u>12/31/08</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																							
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	<input type="checkbox"/> Other _____																								
<p>In the event there are further questions about this report, please contact: Name: <u>Steven M. Kroll</u> Telephone Number: <u>(773) 286 -3883</u> Email Address: _____</p>	<table border="1"> <tr> <td data-bbox="1462 779 1634 987">Officer or Administrator of Provider</td> <td data-bbox="1634 779 2483 824">(Signed) _____</td> </tr> <tr> <td></td> <td data-bbox="1634 824 2483 870">(Date) _____</td> </tr> <tr> <td></td> <td data-bbox="1634 870 2483 915">(Type or Print Name) <u>Joan Carl</u></td> </tr> <tr> <td></td> <td data-bbox="1634 915 2483 961">(Title) <u>Vice-President</u></td> </tr> <tr> <td data-bbox="1462 987 1634 1266">Paid Preparer</td> <td data-bbox="1634 987 2483 1032">(Signed) _____</td> </tr> <tr> <td></td> <td data-bbox="1634 1032 2483 1078">(Date) _____</td> </tr> <tr> <td></td> <td data-bbox="1634 1078 2483 1123">(Print Name and Title) _____</td> </tr> <tr> <td></td> <td data-bbox="1634 1123 2483 1169">(Firm Name & Address) _____</td> </tr> <tr> <td></td> <td data-bbox="1634 1169 2483 1214">(Telephone) () _____ Fax # () _____</td> </tr> </table> <p align="center">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</p>	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 # () _____						
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Paid Preparer	(Signed) _____																								
	(Date) _____																								
	(Print Name and Title) _____																								
	(Firm Name & Address) _____																								
	(Telephone) () _____ Fax # () _____																								

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319 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	300	Skilled (SNF)	300	109,800	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	300	TOTALS	300	109,800	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	41,636	4,104	6,166	51,906	8
9	SNF/PED					9
10	ICF	28,107	723		28,830	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	69,743	4,827	6,166	80,736	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.53%

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)

N/A

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

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

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

I. On what date did you start providing long term care at this location?
Date started 1/1/72

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 300 and days of care provided 5,173

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 Lakeland Rehab & Health Care Center

0017319

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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	292,670	42,490	10,800	345,960	825	346,785	7,518	354,303		1
2	Food Purchase		563,310		563,310	(35,805)	527,505	(172,372)	355,133		2
3	Housekeeping	271,202	42,996		314,198	708	314,906	6,509	321,415		3
4	Laundry	108,175	35,446	3,711	147,332	124	147,456		147,456		4
5	Heat and Other Utilities			421,618	421,618		421,618	(250)	421,368		5
6	Maintenance	41,253		168,448	209,701	33	209,734	60,119	269,853		6
7	Other (specify):* Security & Related Pa	109,705			109,705		109,705	11,628	121,333		7
8	TOTAL General Services	823,005	684,242	604,577	2,111,824	(34,115)	2,077,709	(86,848)	1,990,861		8
	B. Health Care and Programs										
9	Medical Director			64,000	64,000		64,000		64,000		9
10	Nursing and Medical Records	3,603,034	386,028	10,543	3,999,605	(147,797)	3,851,808	79,035	3,930,843		10
10a	Therapy	93,021			93,021		93,021		93,021		10a
11	Activities	269,909	5,745	94,555	370,209	(88,157)	282,052	3,308	285,360		11
12	Social Services	25,794			25,794		25,794		25,794		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party Benef							12,511	12,511		15
16	TOTAL Health Care and Programs	3,991,758	391,773	169,098	4,552,629	(235,954)	4,316,675	94,854	4,411,529		16
	C. General Administration										
17	Administrative	78,220			78,220	88,363	166,583	110,463	277,046		17
18	Directors Fees										18
19	Professional Services			967,279	967,279	(22,091)	945,188	(840,347)	104,841		19
20	Dues, Fees, Subscriptions & Promotions			74,368	74,368		74,368	(54,914)	19,454		20
21	Clerical & General Office Expenses	257,589	26,739	107,904	392,232	1,349	393,581	438,425	832,006		21
22	Employee Benefits & Payroll Taxes			913,164	913,164	27,689	940,853	(3,803)	937,050		22
23	Inservice Training & Education										23
24	Travel and Seminar			9,388	9,388		9,388	4,757	14,145		24
25	Other Admin. Staff Transportation			5,414	5,414		5,414	19,549	24,963		25
26	Insurance-Prop.Liab.Malpractice			327,805	327,805	(2,597)	325,208	11,035	336,243		26
27	Other (specify):* Bad Debt & Related Party Bef			350,663	350,663		350,663	(263,352)	87,311		27
28	TOTAL General Administration	335,809	26,739	2,755,985	3,118,533	92,713	3,211,246	(578,186)	2,633,060		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,150,572	1,102,754	3,529,660	9,782,986	(177,356)	9,605,630	(570,180)	9,035,450		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 Lakeland Rehab & Health Care Center

#0017319

Report Period Beginning:

1/1/08

Ending:

12/31/08

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			126,098	126,098		126,098	479,989	606,087		30
31	Amortization of Pre-Op. & Org.							100	100		31
32	Interest			165,786	165,786	(7,555)	158,231	703,936	862,167		32
33	Real Estate Taxes							289,158	289,158		33
34	Rent-Facility & Grounds			1,254,119	1,254,119		1,254,119	(1,254,119)			34
35	Rent-Equipment & Vehicles			11,758	11,758		11,758	61,255	73,013		35
36	Other (specify):* MIP							52,672	52,672		36
37	TOTAL Ownership			1,557,761	1,557,761	(7,555)	1,550,206	332,991	1,883,197		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers	1,084,583	1,057,749	752,541	2,894,873	184,911	3,079,784	(140,045)	2,939,739		39
40	Barber and Beauty Shops										40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			164,700	164,700		164,700		164,700		42
43	Other (specify):*										43
44	TOTAL Special Cost Centers	1,084,583	1,057,749	917,241	3,059,573	184,911	3,244,484	(140,045)	3,104,439		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,235,155	2,160,503	6,004,662	14,400,320		14,400,320	(377,234)	14,023,086		45

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

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		(35,805.00)	Employee Meals
	22	35,805.00	Employee Meals
22		(8,116.00)	Uniforms
	10	5,853.00	Uniforms
	1	825.00	Uniforms
	3	708.00	Uniforms
	4	124.00	Uniforms
	6	33.00	Uniforms
	11	206.00	Uniforms
	21	367.00	Uniforms
26		(2,597.00)	Interest - old policy/curr yr portion
	32	2,597.00	Interest - old policy/curr yr portion
11		(88,362.57)	Move Contracted Admin. Salary
	17	88,362.57	Move Contracted Admin. Salary
10		(184,911.00)	Oxygen - to appropriate cost center
	39	184,911.00	Oxygen - to appropriate cost center
32		(10,152.00)	Reclass Settlement from Dept of Labor to Nursing
	10	10,152.00	Reclass Settlement from Dept of Labor to Nursing
<u>Others, if any:</u>			
19		(21,109.00)	Clinical Coordinators to Line 10 (Pathway)
	10	21,109.00	Clinical Coordinators to Line 10 (Pathway)
19		(981.72)	Medi-Com Software Service
	21	981.72	Medi-Com Software Service

Net

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VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(5,217)	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	81,775	30		9
10	Interest and Other Investment Income	(11,592)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,830)	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	(38)	21		17
18	Fines and Penalties	(10,455)	32		18
19	Entertainment	(4,793)	20		19
20	Contributions	(6,356)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(21,176)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(350,663)	27		24
25	Fund Raising, Advertising and Promotional	(11,261)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (341,606)		\$	30

BHF USE ONLY					
48		49		50	
				51	
					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)	188,086	Various	34
35	Other- Attach Schedule	(223,714)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (35,628)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (377,234)		37

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

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

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

Alden Lakeland Rehab & Health Care Center

ID# 0017319

Report Period Beginning: 1/1/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Late Fees on Utilities	\$ (5,146)	5	1
2	Intercompany Interest	(151,799)	32	2
3	Bank Fees (NSF)	(53)	19	3
4	Misc Income (Record Copies)	(1,675)	10	4
5	Misc Income (Jury Duty)	(35)	21	5
6	Misc Income (Food Rebate)	(1,747)	2	6
7	Misc Income (Wage Service Fee)	(432)	21	7
8	Marketing Manager & Aides	(64,575)	21	8
9	Back out 1% of employee benefits for Mktg Mangr	(3,803)	22	9
10	Back out 32.3% of PAC fees from IHCA bills	(3,923)	20	10
11	Vendor Settlements (Relational Fund)	(800)	21	11
12	Vendor Settlements (Relational Fund)	800	6	12
13	Deming Cost Adj.	(938)	24	13
14	Eliminate Census Solutions	(10,000)	19	14
15	Add back adjustment relating to prior year	3,308	11	15
16	Reduce Depreciation Expense - pg. 12 <\$2,500	(2,221)	30	16
17	Expense Capital Additions <\$2,500 - pg. 12 items	7,230	6	17
18	Adj Deferred Maint. To Actual	(477)	6	18
19	Expense Related Party Items < \$2,500	774	6	19
20	Reduce Depreciation Expense < \$2,500 - pg 12	(719)	30	20
21	Elim Deprec on Pg 13 < \$2,500	(8,761)	30	21
22	Expense Pg 13 items < \$2,500	16,826	6	22
23	Eliminate PAC fee	(5,617)	20	23
24	Adj for ABC related party profit - Pg 12	(65)	30	24
25	Adj for ABC related party profit - Pg 13	(20)	30	25
26	Add Back Dept. of Labor Settlement	10,152	32	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	(223,714)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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)	
	A. General Services													
1	Dietary	0	0	9,270	(1,752)	0	0	0	0	0	0	0	7,518	1
2	Food Purchase	(3,577)	0	0	(168,795)	0	0	0	0	0	0	0	(172,372)	2
3	Housekeeping	0	0	6,509	0	0	0	0	0	0	0	0	6,509	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(5,146)	0	4,896	0	0	0	0	0	0	0	0	(250)	5
6	Maintenance	19,936	0	40,392	0	0	0	(209)	0	0	0	0	60,119	6
7	Other (specify):*	0	0	8,781	2,847	0	0	0	0	0	0	0	11,628	7
8	TOTAL General Services	11,213	0	69,848	(167,700)	0	0	(209)	0	0	0	0	(86,848)	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	(1,675)	0	74,239	3,251	3,220	0	0	0	0	0	0	79,035	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	3,308	0	0	0	0	0	0	0	0	0	0	3,308	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	12,511	0	0	0	0	0	0	0	0	12,511	15
16	TOTAL Health Care and Program	1,633	0	86,750	3,251	3,220	0	0	0	0	0	0	94,854	16
	C. General Administration													
17	Administrative	0	0	110,463	0	0	0	0	0	0	0	0	110,463	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(31,229)	9,140	(818,258)	0	0	0	0	0	0	0	0	(840,347)	19
20	Fees, Subscriptions & Promotions	(31,950)	750	(23,714)	0	0	0	0	0	0	0	0	(54,914)	20
21	Clerical & General Office Expenses	(65,880)	0	388,116	76,850	39,339	0	0	0	0	0	0	438,425	21
22	Employee Benefits & Payroll Taxes	(3,803)	0	0	0	0	0	0	0	0	0	0	(3,803)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(938)	0	5,695	0	0	0	0	0	0	0	0	4,757	24
25	Other Admin. Staff Transportation	0	0	19,549	0	0	0	0	0	0	0	0	19,549	25
26	Insurance-Prop.Liab.Malpractice	0	10,715	320	0	0	0	0	0	0	0	0	11,035	26
27	Other (specify):*	(350,663)	0	77,188	8,168	1,955	0	0	0	0	0	0	(263,352)	27
28	TOTAL General Administration	(484,462)	20,605	(240,641)	85,018	41,294	0	0	0	0	0	0	(578,186)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(471,616)	20,605	(84,043)	(79,431)	44,514	0	(209)	0	0	0	0	(570,180)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center # 0017319 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 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	69,990	405,809	2,842	0	1,348	0	0	0	0	0	0	479,989	30
31	Amortization of Pre-Op. & Org.	0	0	100	0	0	0	0	0	0	0	0	100	31
32	Interest	(163,694)	706,625	157,775	0	3,230	0	0	0	0	0	0	703,936	32
33	Real Estate Taxes	0	281,646	7,326	0	186	0	0	0	0	0	0	289,158	33
34	Rent-Facility & Grounds	0	(1,254,119)	0	0	0	0	0	0	0	0	0	(1,254,119)	34
35	Rent-Equipment & Vehicles	0	0	61,255	0	0	0	0	0	0	0	0	61,255	35
36	Other (specify):*	0	52,672	0	0	0	0	0	0	0	0	0	52,672	36
37	TOTAL Ownership	(93,704)	192,633	229,298	0	4,764	0	0	0	0	0	0	332,991	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	(40,177)	(24,572)	(75,296)	0	0	0	0	0	(140,045)	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	(40,177)	(24,572)	(75,296)	0	0	0	0	0	(140,045)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(565,320)	213,238	145,255	(119,608)	24,706	(75,296)	(209)	0	0	0	0	(377,234)	45

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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
<u>The Alden Group, Ltd.</u>	<u>100</u>	<u>See Pg 6K</u>		<u>See Pg 6K</u>		

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	<u>34 Rental Income</u>	\$ <u>1,254,119</u>	<u>Lawrence Avenue Building, L.L.C.</u>		\$	\$ (1,254,119)	1
2	V	<u>32 Interest Income Repl Reserve</u>	<u>818</u>	<u>Lawrence Avenue Building, L.L.C.</u>			(818)	2
3	V	<u>19 Accounting Fees</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>5,500</u>	<u>5,500</u>	3
4	V	<u>19 Professional Fees</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>3,587</u>	<u>3,587</u>	4
5	V	<u>19 Bank Charges</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>53</u>	<u>53</u>	5
6	V	<u>20 Dues & Subscriptions</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>750</u>	<u>750</u>	6
7	V	<u>33 Real Estate Tax Expense</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>281,646</u>	<u>281,646</u>	7
8	V	<u>26 General Insurance Expense</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>10,715</u>	<u>10,715</u>	8
9	V	<u>36 Mortgage Insurance Premium</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>52,672</u>	<u>52,672</u>	9
10	V	<u>32 Interest - Mortgage</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>705,794</u>	<u>705,794</u>	10
11	V	<u>30 Depreciation Expense</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>405,809</u>	<u>405,809</u>	11
12	V	<u>32 Amortization Expense</u>		<u>Lawrence Avenue Building, L.L.C.</u>		<u>1,649</u>	<u>1,649</u>	12
13	V							13
14	Total		\$ <u>1,254,937</u>			\$ <u>1,468,175</u>	\$ * <u>213,238</u>	14

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

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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%	\$ 4,896	\$ 4,896	15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		5,695	5,695	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		19,549	19,549	17
18	V	26 Insurance		Alden Management Services, Inc.		320	320	18
19	V	20 Dues & Subscriptions	24,600	Alden Management Services, Inc.		886	(23,714)	19
20	V	30 Depreciation		Alden Management Services, Inc.		2,842	2,842	20
21	V	31 Amortization		Alden Management Services, Inc.		100	100	21
22	V	33 Real Estate Taxes		Alden Management Services, Inc.		7,326	7,326	22
23	V	35 Rent-Equipment & Vehicles		Alden Management Services, Inc.		61,255	61,255	23
24	V	32 Interest		Alden Management Services, Inc.		157,775	157,775	24
25	V	1 Dietary		Alden Management Services, Inc.		9,270	9,270	25
26	V	3 Housekeeping Salary		Alden Management Services, Inc.		6,509	6,509	26
27	V	7 Employee Benefits - Gen'l Servs		Alden Management Services, Inc.		8,781	8,781	27
28	V	10 Nurs/Med Records Salary		Alden Management Services, Inc.		74,239	74,239	28
29	V	15 Employee Benefits - Health Care		Alden Management Services, Inc.		12,511	12,511	29
30	V	17 Administrative Salary		Alden Management Services, Inc.		110,463	110,463	30
31	V	27 Employee Benefits - Administrative		Alden Management Services, Inc.		77,188	77,188	31
32	V	19 Professional Fees	883,200	Alden Management Services, Inc.		64,942	(818,258)	32
33	V	21 General & Admin.		Alden Management Services, Inc.		388,116	388,116	33
34	V	6 Repair & Maintenance	14,789	Alden Management Services, Inc.		55,181	40,392	34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 922,589			\$ 1,067,844	\$ * 145,255	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary Consultant	\$ 10,800	Prism Health Care Services, Inc.	0.00%	\$ 2,733	\$ (8,067)	15
16	V	1 Dietary Salaries		Prism Health Care Services, Inc.		6,315	6,315	16
17	V	2 Tube Feeding	251,211	Prism Health Care Services, Inc.		82,416	(168,795)	17
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		9,911	3,251	18
19	V	39 Ancillary Supplies	365,093	Prism Health Care Services, Inc.		205,684	(159,409)	19
20	V	39 Vent Rental		Prism Health Care Services, Inc.		119,232	119,232	20
21	V	21 Gen'l & Admin Salaries		Prism Health Care Services, Inc.		46,179	46,179	21
22	V	27 Employee Benefits		Prism Health Care Services, Inc.		8,168	8,168	22
23	V	7 Employee Benefits		Prism Health Care Services, Inc.		2,847	2,847	23
24	V	21 Gen'l & Admin Costs		Prism Health Care Services, Inc.		30,671	30,671	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		\$ 633,764			\$ 514,156	\$ * (119,608)	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 <u>Drugs</u>	\$ 261,805	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 380,634	\$ 118,829	15
16	V	39 <u>I.V.</u>	160,671	<u>Forum Extended Care Services II, Inc.</u>		23,426	(137,245)	16
17	V	39 <u>Wound Care</u>	30,369	<u>Forum Extended Care Services II, Inc.</u>		24,213	(6,156)	17
18	V	10 <u>House Stock</u>	17,340	<u>Forum Extended Care Services II, Inc.</u>		16,355	(985)	18
19	V	10 <u>Pharmacy Consult.</u>	9,869	<u>Forum Extended Care Services II, Inc.</u>		14,074	4,205	19
20	V	27 <u>Employee Vaccin.</u>	3,984	<u>Forum Extended Care Services II, Inc.</u>		3,177	(807)	20
21	V	27 <u>Employee Benefits: Gen'l & Admin</u>		<u>Forum Extended Care Services II, Inc.</u>		2,762	2,762	21
22	V	21 <u>Salary - Gen'l & Admin</u>		<u>Forum Extended Care Services II, Inc.</u>		23,782	23,782	22
23	V	21 <u>Gen'l & Admin</u>		<u>Forum Extended Care Services II, Inc.</u>		15,557	15,557	23
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services II, Inc.</u>		3,230	3,230	24
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services II, Inc.</u>		186	186	25
26	V	30 <u>Depreciation</u>		<u>Forum Extended Care Services II, Inc.</u>		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		\$ 484,038			\$ 508,744	\$ * 24,706	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	\$ 738,623	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 663,327	\$	(75,296)	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		\$ 738,623			\$ 663,327	\$ *	(75,296)	39

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

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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	6 Repairs & Maintenance	\$ 36,550	Alden Bennett Construction Company, Inc.	0.00%	\$ 36,341	\$	(209)	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		\$ 36,550			\$ 36,341	\$ *	(209)	39

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

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

Provider No. 0017319

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 Lakeland Rehab & Health Care Cent # 0017319 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	168,055	2.656	0.07	Salary	\$ 11,945	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	62,745	2.656	0.07	Salary	4,460	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	36,504	2.656	0.07	Salary	2,595	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	\$ 19,000		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 Lakeland Rehab & Health Care Center # 0017319 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*	30	\$ 73,771		80,736	\$ 4,896	1	
2	24	Travel/Seminar	patient days*	30	85,812		80,736	5,695	2	
3	25	Other Admin Travel	patient days*	30	294,582		80,736	19,549	3	
4	26	Insurance	patient days*	30	4,828		80,736	320	4	
5	20	Dues/Subscriptions	patient days*	30	13,344		80,736	886	5	
6	30	Depreciation	no. of providers	30	98,652		1	2,842	6	
7	31	Amortization	patient days*	30	1,500		80,736	100	7	
8	33	Real Estate Tax	patient days*	30	125,958		80,736	7,326	8	
9	35	Rent-Equip/Vehicle	patient days*	30	923,032		80,736	61,255	9	
10	32	Interest	patient days*	30	1,783,086		80,736	157,775	10	
11	1	Dietary Salary	patient days*	30	139,689	139,689	80,736	9,270	11	
12	3	Housekeeping Salary	patient days*	30	98,076	98,076	80,736	6,509	12	
13	7	Employee Benef-Gen'l Servs	patient days*	30	132,325		80,736	8,781	13	
14	10	Nurs/Med Rec Salary	patient days*	30	1,256,694	1,256,694	80,736	74,239	14	
15	15	Employee Benef-Health Care	patient days*	30	188,531		80,736	12,511	15	
16	17	Administrative Salary	patient days*	30	2,118,865	2,118,865	80,736	110,463	16	
17	27	Employee Benef-Administrative	patient days*	30	1,163,122		80,736	77,188	17	
18	19	Professional Fees	patient days*	30	978,599	605,253	80,736	64,942	18	
19	21	Gen'l & Admin	patient days*	30	5,848,424	5,104,656	80,736	388,116	19	
20	6	Repair & Mainten.	patient days*	30	831,505	644,276	80,736	55,181	20	
21									21	
22		*The allocation is based on patient days, however, there may be some instances in which a home office cost could be directly associated with the provider.								22
23		In those rare cases, the cost would not be part of the overall allocation process but directly allocated to the appropriate provider.								23
24									24	
25	TOTALS				\$ 16,160,395	\$ 9,967,509		\$ 1,067,844	25	

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center # 0017319 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	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 Realty		X	Mortgage	\$87,518.00	8/27/02	\$ 11,977,000	\$ 11,449,345	8/26/2042	6.1400	\$ 705,794	1								
2												2								
3												3								
4												4								
5	Insurance Interest		X	Insurance							7,778	5								
Working Capital																				
6												6								
7	Related Party-AMS		X	working capital							157,775	7								
8	Related Party-FECII		X	working capital							3,230	8								
9	TOTAL Facility Related				\$87,518.00		\$ 11,977,000	\$ 11,449,345			\$ 874,577	9								
B. Non-Facility Related*																				
10	Interest Income Repl Reserve	X									(818)	10								
11	Interest and Other Invest Inc	X									(11,592)	11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$	\$			\$ (12,410)	14								
15	TOTALS (line 9+line14)						\$ 11,977,000	\$ 11,449,345			\$ 862,167	15								

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 52,672 Line # 36

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

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

Facility Name & ID Number **Alden Lakeland Rehab & Health Care Center**

0017319 Report Period Beginning: **1/1/08**

Ending: **12/31/08**

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

B. Real Estate Taxes

<p>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</p>																		
1. Real Estate Tax accrual used on 2007 report.		\$ 306,100	1															
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ 296,274	2															
3. Under or (over) accrual (line 2 minus line 1).		\$ (9,826)	3															
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 291,472	4															
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$	5															
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	6															
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 281,646	7															
	Plus: Related Party Taxes - See Pg 10A	7512																
Real Estate Tax History:		\$ 289,158																
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr> <td>2003</td> <td>315,686</td> <td>8</td> </tr> <tr> <td>2004</td> <td>322,699</td> <td>9</td> </tr> <tr> <td>2005</td> <td>337,321</td> <td>10</td> </tr> <tr> <td>2006</td> <td>297,199</td> <td>11</td> </tr> <tr> <td>2007</td> <td>296,274</td> <td>12</td> </tr> </table>	2003	315,686	8	2004	322,699	9	2005	337,321	10	2006	297,199	11	2007	296,274	12		
2003	315,686	8																
2004	322,699	9																
2005	337,321	10																
2006	297,199	11																
2007	296,274	12																
The current year accrual is based on an estimated 3% increase of the prior year tax.																		
			FOR BHF USE ONLY															
			13 FROM R. E. TAX STATEMENT FOR 2007 \$ 13															
			14 PLUS APPEAL COST FROM LINE 5 \$ 14															
			15 LESS REFUND FROM LINE 6 \$ 15															
			16 AMOUNT TO USE FOR RATE CALCULATION \$ 16															

NOTES:

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

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 Lakeland Rehab & Health Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0017319

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 Ser</u>	<u>\$ 295,853.00</u>	<u>\$ 7,326.00</u>
2. <u>See attached supplement</u>	<u>Related Party-Forum Extended Care</u>	<u>\$ 28,917.00</u>	<u>\$ 186.00</u>
3. <u>14-08-419-040-000</u>	<u>Nursing Home</u>	<u>\$ 296,274.00</u>	<u>\$ 296,274.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ 621,044.00	\$ 303,786.00

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.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 89,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

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

(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>300 Bed Facility</u>		<u>1995</u>	<u>\$ 1,040,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 1,040,000	3

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	300			1978	8,882,363	222,111	40	222,059	(52)	3,226,111	4
5			1995		577	14	40	14	14	190	5
6			1995		245	6	40	6	6	81	6
7				1996	13,250	331	40	331		3,615	7
8		Related Party-Forum		1978	14,056		25			14,056	8
		Improvement Type**									
9		GENERAL REMODELING		1994	\$ 1,640,753	\$ 46,074	15	\$ 112,813	\$ 66,739	\$ 1,542,874	9
10		NEW AIR CONDITIONER		1994	185,718	4,827	15	12,381	7,554	167,807	10
11		OXYGEN AND SUCTION SYSTEM		1994	89,080	2,315	15	5,939	3,624	82,809	11
12		3RD FLOOR NURSES STATION		1994	14,234	370	15	949	579	12,956	12
13		REBUILD SHOWERS AND STALL		1994	47,131	1,225	15	3,142	1,917	43,338	13
14		PATIENT ROOM LIGHTING		1994	34,763	903	15	2,318	1,415	31,644	14
15		CARPETING		1994	20,688		10			20,688	15
16		NEW DOOR LOCK AND HARDWARE		1994	25,312		10			25,312	16
17		VARIOUS OTHER ITEMS		1994	85,896		10			85,896	17
18		DECORATING		1986	5,000		3			5,000	18
19		DOCORATING,PUMPS, ROOF REPAIR, COMPRESSOR REPAIR		1987	15,543		3-5			15,543	19
20		ELECTRICAL REPAIRS, CARPENTRY,PUMP REPAIR		1988	15,804		5			15,804	20
21		PUMP REPAIR		1989	2,510		5			2,510	21
22		REPAIR: PUMPS AND COMPRESSOR		1990	32,782		5-10			32,782	22
23		REPAIR: PUMPS, FANS, HEATER,ROOF		1991	16,753		5			16,753	23
24		REPAIR: BOILER,FANS, THERMOSTAT		1992	32,033		5-20			32,033	24
25		COLOR RENDERING,REPAIR: COOLING TOWER, ELECT TIMEI		1993	8,916	211	5-15	211		8,916	25
26		DRAPERIES AND CUBICLES; COMPRESSOR REPAIR		1994	45,438	565	5-20	565		44,951	26
27		REPAIR: ELEVATOR, LAUNDRY ROOM, PUMPS,A.C, INSULLATI		1995	415,705	17,541	5-20	17,541	(0)	314,280	27
28		NEW ELECTRIC GENERATOR, NEW COOLING TOWER		1996	191,725	9,510	5-20	9,510		123,566	28
29		INSTALL NEW CIRCUITS		1997	2,176		5			2,176	29
30		CLEAN FAN COILS		1997	4,622		5			4,622	30
31		REPAIR LIGHTING CIRCUIT & BALLAST		1997	2,327		5			2,327	31
32		REBUILD COMPRESSOR		1997	4,268		5			4,268	32
33		REPAIR CALL LIGHTS		1997	2,350		5			2,350	33
34		ISTALL NEW SMOKE DETECTOR		1997	2,661		5			2,661	34
35		SPRAYED FIREPROOFING		1997	3,965		5			3,965	35
36											36

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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	Climate Service, Inc (replace fans)	1998	4,725		5			4,725	37
38	***Wigdahl(replaced outlets)	1998	2,300	19	10	19		2,300	38
39	Wigdahl(replaced outlets)	1998	334	4	10	4		334	39
40	Long Elevator(modify restrictors)	1998	2,200	110	20	110		1,192	40
41	Incorporation(kickplates & correr guards)	1998	2,309		5			2,309	41
42	Incorporation(kickplates & larone)	1998	4,547		5			4,547	42
43	Shine Rite Maintenance (strip and refinish 30 rooms)	1998	6,480		5			6,480	43
44	Star Contractors (install locks)	1998	5,581	93	10	93		5,581	44
45	Supreme Sheet Metal (Fire dampers)	1998	10,000	667	15	667		7,001	45
46	CSI (replace fan coil units)	1998	6,340	423	15	423		4,369	46
47	Atash Fire & Safety (install annunciator panel)	1998	5,890	393	15	393		4,157	47
48	CSI (rebuild compressor)	1998	7,056	470	15	470		4,859	48
49	Supreme Sheet Metal (install fire dampers)	1998	11,680	876	10	876		11,680	49
50	Alden Bennett Construction (plan of correction)	1998	2,222	186	10	186		2,222	50
51	Supreme Sheet Metal (install fire dampers)	1998	7,750	710	10	710		7,750	51
52									52
53	Patton (repair generator)	1999	1,702	113	15	113		1,133	53
54	Alden Bennett Construction(general)	1999	11,471	1,147	10	1,147		10,801	54
55	Welding Supply(oxygen piping installed)	1999	13,176	659	20	659		6,095	55
56	ISS/Chicago Sound & Comm.(call system)	1999	28,500	1,900	15	1,900		17,417	56
57	Alden Bennett Construction(general)	1999	23,560	1,571	15	1,571		14,268	57
58	Alden Bennet Construction- oxygen tank	1999	9,475	474	20	474		4,265	58
59	Alden Bennett Construction(oxyg tank)	1999	35,016	1,751	20	1,751		15,829	59
60									60
61	Climate Service, Inc (repair boiler)	2000	4,892	245	20	245		2,202	61
62	A&B custom cable-install cable tv	2000	13,824	1,382	10	1,382		12,094	62
63	Fox Valley-install new fire safety pump	2000	4,423	221	20	221		1,934	63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,084,097	\$ 319,417		\$ 401,192	\$ 81,795	\$ 6,047,427	70

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

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,084,097	\$ 319,417		\$ 401,192	\$ 81,775	\$ 6,047,427	1
2	Fox Valley-repair hvac pump	2000	1,969	98	20	98		860	2
3	System electric-circuit for sump pump	2000	2,361	118	20	118		1,023	3
4	System electric-emergency lighting	2000	5,190	346	15	346		2,970	4
5	System Electric-install circuits	2000	1,570	78	20	78		665	5
6	Fox Valley-install tank system	2000	1,755	70	25	70		596	6
7	GT Mechanical-repair boiler	2000	2,698	135	20	135		1,147	7
8	ABC-fireproofing	2000	2,503	125	20	125		1,042	8
9	ABC-seal & stripe parking lot	2000	977	98	10	98		799	9
10	Richard G. Radke-color rendering	1993	6,620		5			6,620	10
11	Remodeling-Lawrence Ave Partnership (building)	1994	140,050	3,501	40	3,501		49,017	11
12	ABC-oxygen tank wiring	2000	26,715		3			26,715	12
13	ABC-wallpapering	2000	3,543		3			3,543	13
14	EWS - Oxygen tank repairs	2001	2,157	270	8	270		2,069	14
15	Simplex Time Recorder (fire alarm repairs)	2001	1,810	121	15	121		916	15
16	Simplex Time Recorder (fire alarm repairs)	2001	1,529	102	15	102		773	16
17	GT Mechanical-replace trane rooftop unit	2001	17,800	1,187	15	1,187		8,901	17
18	Long Elevator-repair elevator	2001	757	76	10	76		563	18
19	Long Elevator-replace boards	2001	4,659	466	10	466		3,456	19
20	Alden Bennett - various	2001	1,720	172	10	172		1,304	20
21	Alden Bennett - various	2001	8,688	579	15	579		4,295	21
22	Alden Bennett - various	2001	11,481	765	15	765		5,548	22
23	Medline Industries	2002	1,205	120	10	120		751	23
24	GT Mechanical-replace relay board/compressor	2002	1,696	113	15	113		735	24
25	CSI Coker- booster heater	2002	5,238	349	15	349		2,414	25
26	Alden Bennett -building improvement	2002	3,358	224	15	224		1,512	26
27	Alden Bennett -building improvement	2002	2,478	248	10	248		1,508	27
28	Alden Bennett -building improvement	2002	3,161	316	10	316		1,975	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,347,784	\$ 329,095		\$ 410,869	\$ 81,775	\$ 6,179,144	34

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

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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		\$ 12,347,784	\$ 329,095		\$ 410,869	\$ 81,775	\$ 6,179,144	1
2	GT Mechanical-rebuild compressor	2003	6,500	433	15	433	0	2,564	2
3	Simplex Grinnell -replace smoke detectors	2003	4,225	423	10	423	(0)	2,501	3
4	Simplex Grinnell-repair fire pump	2003	2,094	209	10	209	0	1,186	4
5	Simplex Grinnell fire system connection	2003	1,710	171	10	171		969	5
6	CSI Coker-Hobart dishwasher	2003	1,522	178	5	178		1,522	6
7	Simplex Grinnell-2 duct smoke detectors	2003	1,620	162	10	162	0	864	7
8	Simplex Grinnell-2 duct smoke detectors & electric	2003	1,961	196	10	196	(0)	1,029	8
9	GT Mechanical-repair boiler	2003	1,340	223	5	223	0	1,340	9
10	GT Mechanical-replace boiler relief valve	2003	931	156	5	156	0	931	10
11	Alden Bennett Cons.-roof repair & rails installed	2003	7,517	752	10	752	(0)	3,947	11
12	GT Mchanical-back up pump bearing	2004	1,713	171	10	171		827	12
13	GT Mchanical-main house pump	2004	1,555	156	10	156		728	13
14	GT Mechanical-cooling towwe repairs	2004	1,259	125	10	125		1,259	14
15	CAPPS Plumbing-replaced kitchen faucets, drains	2004							15
16	ABC-repair kitchen,freezer doors and misc repairs	2004	8,038	804	10	804		3,752	16
17	Oak First Signal Circuit-elevator repair	2004	2,075	208	10	208		936	17
18	ABC misc repairs	2004	6,005	600	10	600		2,750	18
19	GT Mechanical-laundry motor replacement	2004	2,966	297	10	297		1,336	19
20	GT Mechanical-cooling gtower fan motor	2004	4,181	418	10	418		1,881	20
21	ISS/chicao Sound/ repair address sound	2004	2,092	209	10	209		923	21
22	ABC misc repairs	2004	5,832	583	10	583		2,575	22
23	GT Mechanical-A/C for East side of bldg	2004	1,007	101	10	101		446	23
24	System Electric-walk in cooler lights	2004	904	60	15	60		260	24
25	Oak First-installation of smoke dectors in front of elevators	2004	6,500	650	10	650		2,763	25
26	Top Notch-repaired faucet/drains	2004	1,627	163	10	163		666	26
27	ABC-Medical Gas Revisions	2004	27,009	2,700	10	2,700		12,826	27
28	CAPPS Plumbing-replaced kitchen faucets, drains	2005	1,320	66	20	66		330	28
29	Cybor Fire Protection Fire Sprinkler	2005	3,195	456	7	456		1,558	29
30	ABC New water cooling system	2005	153,553	7,678	20	7,678		27,513	30
31	ABC New water cooling system	2005	12,097	605	20	605		2,067	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,620,132	\$ 348,048		\$ 429,822	\$ 81,775	\$ 6,261,393	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 12,620,132	\$ 348,048		\$ 429,822	\$ 81,775	\$ 6,261,393	1
2									2
3	Related Party-Forum Prof Center Building:								3
4	Leasehold Improvement-Remodeling	1980	10,666		15			10,666	4
5	Leasehold Improvement-Remodeling	1980	16,708		20			16,708	5
6	Leasehold Improvement-Tenant Improvement	1987	864		13			864	6
7	Leasehold Improvement-AMS Remodel	1988	13,861		10			13,861	7
8	Leasehold Improvement-Roof	1994	3,097	194	16	194		2,905	8
9	Leasehold Improvement-Build.Improv.	1996	1,092	68	16	68		952	9
10	Leasehold Improvement-Asphalting	2000	85		3			85	10
11	Leasehold Improvement-DAI	2001	149	15	10	15		122	11
12	Leasehold Improvement-Bathrooms	2002	645	58	7	58		494	12
13	Leasehold Improvement-Suite Renovation	2003	1,583	157	10	157		1,107	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	1,982	375	7	375		1,921	14
15	Leasehold Improvement-sidewalks-City of Chic.	2007	102	20	5	20		61	15
16	Leasehold Improvement-Carpet: Superior Install.	2007	94	19	5	19		56	16
17	Leasehold Improvement-Condensing Unit: Suite 140	2007	813	116	5	116		348	17
18	Leasehold Improvement-Add-on Improvement, fixture base	1980	69		23			69	18
19	Leasehold Improvement-Add-on Improvement, lighting base	2001	119		5			119	19
20	Leasehold Improvements-fire extinguishers	2007	22	4	5	4		10	20
21	Leasehold Improvements-paving/glasswork/hvac/carpet	2008	392	24	5	24		48	21
22									22
23									23
24	Related Party-AMS:								24
25	Leasehold Improvement-Remodeling	1993	5,740		7			5,740	25
26	Leasehold Improvement-Remodeling	2002	4,699	671	7	671		4,615	26
27	Leasehold Improvement-Remodeling	2003	4,915	702	7	702		4,812	27
28									28
29									29
30	Forum Extended Care, LLC-building/building improv	1999	9,295	232	30	232		2,604	30
31									31
32	Adj for ABC related party profit	2008	(782)	(65)		(65)		(65)	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,696,343	\$ 350,639		\$ 432,413	\$ 81,775	\$ 6,329,495	34

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

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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 12D, Carried Forward		\$ 12,696,343	\$ 350,639		\$ 432,413	\$ 81,775	\$ 6,329,495	1
2	OakFire - install smoke detectors in elevator shaft	2006	8,528	853	10	853		1,990	2
3	ABC - install new sheet flooring in resident/ laundry room	2006	4,368	437	10	437		1,202	3
4	New Motor Blower	2007	3,295	330	10	330		605	4
5	Roof Repair	2007	7,020	702	10	702		1,170	5
6	Damaged Tarkett vinyl tiling replaced	2007	36,006	3,601	10	3,601		5,701	6
7	Cleaned Tower	2007	3,023	302	10	302		478	7
8	New Carpeting	2007	5,969	597	10	597		846	8
9	Chiller Room Exhaust	2007	33,741	3,374	10	3,374		4,780	9
10	Chiller	2007	4,075	408	10	408		578	10
11	Suction System	2007	19,666	1,967	10	1,967		2,623	11
12	Electrical and Plumbing Replacement	2007	3,303	330	10	330		440	12
13	Replaced broken plumbing	2007	3,177	318	10	318		397	13
14	Replaced broken plumbing	2007	2,965	297	10	297		371	14
15	New Concrete Pad	2007	7,076	708	10	708		826	15
16	New parts for motors roof fans	2007	4,644	464	10	464		541	16
17	New Floor Drain New Supply Lines	2007	8,564	856	10	856		927	17
18	New concrete pad and trough basin	2007	5,247	525	10	525		569	18
19	New Boiler Tubes-ABC	2007	15,820	1,582	10	1,582		1,582	19
20	Replace Exterior Delivery Ramp-ABC	2008	3,074	34	15	34		34	20
21	New Boiler Tubes-ABC	2008	20,180	1,233	15	1,233		1,233	21
22	Fire Alarm Annunciator Panel-ABC	2008	8,527	640	10	640		640	22
23	Laundry Cart Hardware-ABC	2008	4,301	645	5	645		645	23
24	New Boiler Tubes-ABC	2008	6,886	344	15	344		344	24
25	Generator	2008	2,842	379	5	379		379	25
26	Room Riser (HVAC)-ABC	2008	22,702	1,009	15	1,009		1,009	26
27	Carpet on 2nd & 3rd Floors-ABC	2008	48,802	6,507	5	6,507		6,507	27
28	Oxygen Wall Outlets-ABC	2008	8,380	279	20	279		279	28
29	Pump/Bearing Assembly/Valve Actuator	2008	10,480	524	10	524		524	29
30	Chiller Control & Sensor	2008	3,814	127	15	127		127	30
31	Dual Temp Risers/ Propress Piping	2008	12,809	285	15	285		285	31
32	Replace Ceiling Tile-ABC	2008	2,916	24	10	24		24	32
33	Boiler Tube-ABC	2008	11,140	743	10	743		743	33
34	TOTAL (lines 1 thru 33)		\$ 13,039,683	\$ 381,061		\$ 462,836	\$ 81,775	\$ 6,367,893	34

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

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center # 0017319 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	\$ 1,843,458	\$ 134,441	\$ 134,441	\$		\$ 1,658,361	71
72	Current Year Purchases	75,984	7,291	7,291			7,311	72
73	Fully Depreciated Assets	360,342	1,519	1,519			360,342	73
74								74
75	TOTALS	\$ 2,279,784	\$ 143,251	\$ 143,251	\$		\$ 2,026,014	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)	\$ 16,364,030	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 524,312	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 606,087	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 81,775	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,398,470	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

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 26,916 Description: Copy Machine Lease & Other minor office equip rental.

(Attach a schedule detailing the breakdown of movable equipment)

10. Effective dates of current rental agreement:

Beginning 03/31/04

Ending 03/31/14

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

Fiscal Year Ending Annual Rent

12. /2009 \$ varies

13. /2010 \$ varies

14. /2011 \$ varies

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>2,932.42</u>	\$ <u>35,189</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>2,932.42</u>	\$ <u>35,189</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?</p> <p><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. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility			Total
		1	2	3	
		Drop-outs	Completed	Contract	
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2		4	5	6	7	8						
			Staff	Cost							Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)
											Units of Service	Cost			
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 263,872	\$		\$ 263,872	1					
2	Licensed Speech and Language Development Therapist	39-3	hrs			49,952			49,952	2					
3	Licensed Recreational Therapist		hrs							3					
4	Licensed Physical Therapist	39-3	hrs			295,853			295,853	4					
5	Physician Care		visits							5					
6	Dental Care		visits							6					
7	Work Related Program		hrs							7					
8	Habilitation		hrs							8					
9	Pharmacy	See Pg 16A	# of prescrpts				380,635		380,635	9					
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10					
11	Academic Education		hrs							11					
12	Other (specify): <u>Exceptional Care</u>	39-1, 39-3, if any		1,084,583			161,377		1,245,960	12					
13	Other (specify): <u>See Pg 16A</u>					(75,296)	778,764		703,468	13					
14	TOTAL			\$ 1,084,583		\$ 534,380	\$ 1,320,775		\$ 2,939,739	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	\$263,871.59
2. ST	39-3	To Col 5	49,951.74
3.			
4. PT	39-3	To Col 5	295,853.04
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			261,805.51
Manual Input from Related Party- Forum Drugs			118,829.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	----- 380,634.51 -----
10.			
11.			
12. Exceptional Care-Salaries:	See pg 16A	To Col. 3	1,084,582.74
12. Exceptional Care-Supplies:	See pg 16A	To Col. 6	161,376.88
Total Exceptional Care (Line 12, Col 8)			----- 1,245,959.62 -----
13. Other:	See Pg 16A		
13. Col 5: Manual Input: Related Party - CPT		To Col 5	(75,296.00)
Other			777,431.04
Manual Input: Related Party - Prism			(40,177.00)
Manual Input: Related Party FECII - I.V.			(137,245.00)
Manual Input: Related Party FECII - Wound Care			(6,156.00)
Oxygen, from reclass worksheet			184,911.00
13. Col 6: Supplies Total		To Col 6	----- 778,764.04 -----
13. Total Line 13, Column 8			----- 778,764.04 -----
14. Total			----- 2,939,738.54 =====

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

Report 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*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance <u>97,500</u>)	3,183,704	3,183,704	3
4	Supply Inventory (priced at _____)			4
5	Short-Term Investments			5
6	Prepaid Insurance		9,496	6
7	Other Prepaid Expenses	2,300	45,122	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due From 3rd Parties</u>	171,182	277,403	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,357,186	\$ 3,515,724	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,040,001	13
14	Buildings, at Historical Cost		8,884,435	14
15	Leasehold Improvements, at Historical Cost	1,767,796	5,881,621	15
16	Equipment, at Historical Cost	732,361	803,297	16
17	Accumulated Depreciation (book methods)	(1,814,422)	(7,289,461)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		65,981	19
20	Accumulated Amortization - Organization & Pre-Operating Costs		(10,447)	20
21	Restricted Funds		156,254	21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Due From Affiliates</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 685,735	\$ 9,531,681	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,042,921	\$ 13,047,406	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,269,916	\$ 1,150,951	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	137,281	137,281	28
29	Short-Term Notes Payable		104,787	29
30	Accrued Salaries Payable	448,755	448,755	30
31	Accrued Taxes Payable (excluding real estate taxes)	90,327	90,327	31
32	Accrued Real Estate Taxes(Sch.IX-B)		305,200	32
33	Accrued Interest Payable		58,582	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>accr ins, exps, idpa, sales tax, etc.</u>	58,905	58,905	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,005,184	\$ 2,354,789	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,344,558	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	17,782,851	16,579,293	43
44	<u>Shareholder Loans/Others</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 17,782,851	\$ 27,923,851	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 19,788,035	\$ 30,278,640	46
47	TOTAL EQUITY (page 18, line 24)	\$ (15,745,114)	\$ (17,231,234)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,042,921	\$ 13,047,406	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (15,642,929)	1
2	Restatements (describe):		2
3	External audit adjustments made after the 2007 cost report		3
4	was submitted. These have no effect on prior years report:		4
5	Fines, Penalties, and Unallowable Cost	(144,486)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (15,787,415)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	42,301	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)	\$ 42,301	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)	\$ (15,745,114)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,901,400	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 13,901,400	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	146,041	6
7	Oxygen	364,097	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 510,139	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	(837)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ (837)	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	11,592	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 11,592	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Page 19A</u>	20,327	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 20,327	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 14,442,621	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,111,824	31
32	Health Care	4,552,629	32
33	General Administration	3,118,533	33
B. Capital Expense			
34	Ownership	1,557,761	34
C. Ancillary Expense			
35	Special Cost Centers	2,894,873	35
36	Provider Participation Fee	164,700	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,400,320	40
41	Income before Income Taxes (line 30 minus line 40)**	42,301	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 42,301	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 Lakeland Rehab & Health Care Center# 0017319

Report Period Beginning:

1/1/08

Ending:

12/31/08

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc Income related to employee jury duty	\$ 35
Misc Income related to vendor food rebates	1,747
Misc Income related to payroll wage service fee	432
Misc Income related to medical record copies	1,674
Gain on Sale of Assets	16,439
Line 28 Total:	<u><u>20,327</u></u>

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

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	2,160	2,168	\$ 93,839	\$ 43.28	1
2	Assistant Director of Nursing	152	152	6,251	41.13	2
3	Registered Nurses	48,726	51,808	1,837,659	35.47	3
4	Licensed Practical Nurses	37,943	39,945	1,102,483	27.60	4
5	CNAs & Orderlies	104,818	111,408	1,217,486	10.93	5
6	CNA Trainees					6
7	Licensed Therapist	9,149	9,671	281,444	29.10	7
8	Rehab/Therapy Aides	4,050	4,310	58,242	13.51	8
9	Activity Director	1,920	1,920	24,626	12.83	9
10	Activity Assistants	4,563	5,012	50,825	10.14	10
11	Social Service Workers	1,560	1,560	25,794	16.53	11
12	Dietician					12
13	Food Service Supervisor	2,337	2,337	50,070	21.42	13
14	Head Cook					14
15	Cook Helpers/Assistants	21,056	22,927	242,599	10.58	15
16	Dishwashers					16
17	Maintenance Workers	2,072	2,072	41,253	19.91	17
18	Housekeepers	23,857	25,880	271,202	10.48	18
19	Laundry	8,583	9,133	108,175	11.84	19
20	Administrator	960	960	40,797	42.50	20
21	Assistant Administrator	880	880	37,423	42.53	21
22	Other Administrative	9,512	9,536	236,416	24.79	22
23	Office Manager	2,069	2,069	31,925	15.43	23
24	Clerical	2,427	2,466	24,027	9.74	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,180	4,183	126,196	30.17	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,456	1,487	22,259	14.97	31
32	Other Health C: Behavioral Care	9,725	10,338	194,459	18.81	32
33	Other(specify) Security	10,676	11,356	109,705	9.66	33
34	TOTAL (lines 1 - 33)	314,831	333,578	\$ 6,235,155 *	\$ 18.69	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/Month	\$ 10,800	1-3	35
36	Medical Director	5350/Month	64,200	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	600/Month	7,200	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	88	6,528	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	88	\$ 88,728		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 Lakeland Rehab & Health Care Center

0017319

Report Period Beginning: 1/1/08

Ending:

12/31/08

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	Pumps	\$ 11,976	15	\$ 798	\$ 798	\$ 798	\$ 798	\$ 798	\$ 798	\$ 338	\$	\$
2	A/C Repair - controls	1,317	15	88	88	88	88	88	88	41		
3	Boiler	2,054	20	103	103	103	103	103	103	103	103	103
4	Insulation	496	15	33	33	33	33	33	33	17		
5	Compressor	3,508	15	234	234	234	234	234	234	134		
6	Water Leak	4,258	15	284	284	284	284	284	284	164		
7	Pipes	4,900	15	327	327	327	327	327	327	327	50	
8	Feeder Pump & Motor	1,636	15	109	109	109	109	109	109	109	46	
9	Boiler	1,389	20	69	69	69	69	69	69	69	69	69
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$ 31,534		\$ 2,045	\$ 2,045	\$ 2,045	\$ 2,045	\$ 2,045	\$ 2,045	\$ 1,302	\$ 268	\$ 172

Facility Name & ID Number Alden Lakeland Rehab & Health Care Center

0017319

Report Period Beginning: 1/1/08

Ending: 12/31/08

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 \$8221
- (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. \$ 22,087 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. \$ 164,700
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. \$ 35,805 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. \$ 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. Audit is of The Alden Group, LTD.
- (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.

Lakeland
2008

C. Professional Services

<u>Vendor/Payee</u>	<u>Type</u>	<u>Amount</u>	<u>Description</u>
Medi-com	Software Service	981.72	Reclassified on 4A
Census Solutions	Census Program Builder	10,000.00	Eliminated on 5A
First Advantage	Tax Consulting Service	360.00	
Anthony's Mobile Fingerprinting	Fingerprinting Service	80.00	
Esquire Deposition Services	Deposition Transcript Copy	279.60	
		<u>11,701.32</u>	