

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192 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	200	Skilled (SNF)	200	73,200	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	200	TOTALS	200	73,200	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				
		2 Medicaid Recipient	3 Private Pay	4 Other	5 Total	
		8	SNF	910	3,944	
9	SNF/PED					9
10	ICF	11,172	12,556		23,728	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	12,082	16,500	25,953	54,535	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.50%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 01/19/98

J. Was the facility purchased or leased after January 1, 1978?
YES Date _____ NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 200 and days of care provided 23,996

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.

STATE OF ILLINOIS

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Facility Name & ID Number Alden Orland Park Rehab & Health Care Ce # 0042192 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				Reclassification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
A. General Services											
1	Dietary	641,034	39,427	10,800	691,261	2,712	693,973	4,510	698,483		1
2	Food Purchase		493,191		493,191	(27,099)	466,092	(22,826)	443,266		2
3	Housekeeping	293,164	88,508		381,672	3,606	385,278	4,396	389,674		3
4	Laundry	79,279	26,285	645	106,209	93	106,302		106,302		4
5	Heat and Other Utilities			279,382	279,382		279,382	(4,520)	274,862		5
6	Maintenance	58,901		252,658	311,559	688	312,247	48,560	360,807		6
7	Other (specify):* Security & Rel Party			84	84		84	6,584	6,668		7
8	TOTAL General Services	1,072,378	647,411	543,569	2,263,358	(20,000)	2,243,358	36,704	2,280,062		8
B. Health Care and Programs											
9	Medical Director			41,600	41,600		41,600		41,600		9
10	Nursing and Medical Records	3,212,166	258,835	5,500	3,476,501	26,792	3,503,293	55,116	3,558,409		10
10a	Therapy	83,777	304		84,081		84,081		84,081		10a
11	Activities	121,731	3,075	2,729	127,535	103	127,638		127,638		11
12	Social Services	72,024			72,024		72,024		72,024		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party Benef							8,451	8,451		15
16	TOTAL Health Care and Programs	3,489,698	262,214	49,829	3,801,741	26,895	3,828,636	63,567	3,892,203		16
C. General Administration											
17	Administrative	130,249			130,249		130,249	107,453	237,702		17
18	Directors Fees										18
19	Professional Services			1,352,100	1,352,100	(20,163)	1,331,937	(1,256,036)	75,901		19
20	Dues, Fees, Subscriptions & Promotions			78,899	78,899		78,899	(60,604)	18,295		20
21	Clerical & General Office Expenses	301,944	39,199	71,966	413,109	1,921	415,030	293,269	708,299		21
22	Employee Benefits & Payroll Taxes			779,288	779,288	11,347	790,635	(12,028)	778,607		22
23	Inservice Training & Education										23
24	Travel and Seminar			7,467	7,467		7,467	3,007	10,474		24
25	Other Admin. Staff Transportation			4,620	4,620		4,620	13,205	17,825		25
26	Insurance-Prop.Liab.Malpractice			218,631	218,631	(1,731)	216,900	11,837	228,737		26
27	Other (specify):* Bad Debt & relat party benef			133,460	133,460		133,460	(74,163)	59,297		27
28	TOTAL General Administration	432,193	39,199	2,646,431	3,117,823	(8,626)	3,109,197	(974,060)	2,135,137		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,994,269	948,824	3,239,829	9,182,922	(1,731)	9,181,191	(873,789)	8,307,402		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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			83,367	83,367		83,367	417,147	500,514			30
31	Amortization of Pre-Op. & Org.			905	905	(905)						31
32	Interest			218,872	218,872	2,636	221,508	734,186	955,694			32
33	Real Estate Taxes			685,358	685,358	(685,358)		708,376	708,376			33
34	Rent-Facility & Grounds			998,594	998,594	685,358	1,683,952	(1,683,952)				34
35	Rent-Equipment & Vehicles			12,762	12,762		12,762	41,376	54,138			35
36	Other (specify):*							70,595	70,595			36
37	TOTAL Ownership			1,999,858	1,999,858	1,731	2,001,589	287,728	2,289,317			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,131,191	1,978,991	3,110,182		3,110,182	(153,092)	2,957,090			39
40	Barber and Beauty Shops	53,071			53,071		53,071		53,071			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			109,800	109,800		109,800		109,800			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	53,071	1,131,191	2,088,791	3,273,053		3,273,053	(153,092)	3,119,961			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,047,340	2,080,015	7,328,478	14,455,833		14,455,833	(739,153)	13,716,680			45

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

Alden Orland Park Rehab & Health Care Center

IDPH Facility ID Number: #0042192

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		(27,099.00)	Employee Meals
	22	27,099.00	
26		(1,731.00)	Insurance Expense
	32	1,731.00	
22		(15,752.00)	Uniform
	1	2,712.00	
	3	3,606.00	
	4	93.00	
	6	688.00	
	10	7,129.00	
	11	103.00	
	21	1,421.00	
19		(19,663.00)	Pathway Service
	10	19,663.00	
31		(905.00)	Amortization of Pre-Op. & Org.
	32	905.00	
33		(685,358.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	685,358.00	Rent - Real Estate Tax on associated landowner (Pg 6)
19		(500.00)	Prepay misc court expense (AMS Legal)
	21	500.00	Prepay misc court expense (AMS Legal)
Net		<hr/> -	

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192

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				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	2,145	30		9
10	Interest and Other Investment Income	(1,336)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,474)	2		13
14	Non-Care Related Interest	(7,566)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(1,768)	21		17
18	Fines and Penalties				18
19	Entertainment	(2,715)	20		19
20	Contributions	(6,795)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(24,221)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(133,460)	27		24
25	Fund Raising, Advertising and Promotional	(19,588)	20		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employees				28
29	Yellow Page Advertising	(491)	20		29
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (199,269)		\$	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)	(409,327)	Various	34
35	Other- Attach Schedule	(130,557)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (539,884)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (739,153)		37

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

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

		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.		x	\$		38
39			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 Orland Park Rehab & Health Care Center

ID# 0042192

Report Period Beginning: 1/1/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Late fees on utilities	\$ (7,827)	5	1
2	Late fees on telephone	(67)	21	2
3	Other nursing income (flu, w/chair, etc)	(12)	21	3
4	Intercompany interest	(59,150)	32	4
5	Intercompany interest			5
6	Misc Income (Payroll)	(59)	21	6
7	Misc Income (Medical Records)	(20)	10	7
8	Misc Income (Jury Duty)	(34)	21	8
9	Misc Income (Vending Receipts)	(561)	2	9
10	Misc Income (Food Rebates)	(956)	2	10
11	Marketing Manager Salaries (GL 6701-100-009)	(77,904)	21	11
12	Add back credit posted for prior yr legal fees	345	19	12
13	Deduct Mkts Manager Employee Benefits	(12,028)	22	13
14	Back out PAC of 32.30% of IHCA fees	(3,269)	20	14
15	Leadership (Deming) training cost [4,001 x .21]	(840)	24	15
16	Correct YTD Depreciation	(1,577)	30	16
17	Expense Pg12 assets-<\$2,500	3,816	6	17
18	Elimin Pg 12 Depreciation adj for assets < \$2,500	(4,337)	30	18
19	Expense Pg13 assets-<\$2,500	28,357	6	19
20	Elimin Pg 13 Depreciation adj for assets < \$2,500	(9,133)	30	20
21	Expense related party items < \$2,500	774	6	21
22	Elim Refund for '05 Tax Year	17,674	33	22
23				23
24	Adj for ABC related party profit-Pg 12	(4)	30	24
25	Adj for ABC related party profit-Pg 12	(1)	30	25
26				26
27	Eliminate "Americans for Job Security" costs	(1,744)	20	27
28	Eliminate "Alliance for Quality Nursing" costs	(2,000)	20	28
29				29
30	Correct YTD Depreciation			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	(130,557)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192

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	6,262	(1,752)	0	0	0	0	0	0	0	4,510	1
2	Food Purchase	(4,991)	0	0	(17,835)	0	0	0	0	0	0	0	(22,826)	2
3	Housekeeping	0	0	4,396	0	0	0	0	0	0	0	0	4,396	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(7,827)	0	3,307	0	0	0	0	0	0	0	0	(4,520)	5
6	Maintenance	32,947	0	15,753	0	0	0	(140)	0	0	0	0	48,560	6
7	Other (specify):*	0	0	5,932	652	0	0	0	0	0	0	0	6,584	7
8	TOTAL General Services	20,129	0	35,650	(18,935)	0	0	(140)	0	0	0	0	36,704	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(20)	0	50,146	3,251	1,739	0	0	0	0	0	0	55,116	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	8,451	0	0	0	0	0	0	0	0	8,451	15
16	TOTAL Health Care and Programs	(20)	0	58,597	3,251	1,739	0	0	0	0	0	0	63,567	16
	C. General Administration													
17	Administrative	0	0	107,453	0	0	0	0	0	0	0	0	107,453	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(23,876)	11,350	(1,243,510)	0	0	0	0	0	0	0	0	(1,256,036)	19
20	Fees, Subscriptions & Promotions	(36,602)	0	(24,002)	0	0	0	0	0	0	0	0	(60,604)	20
21	Clerical & General Office Expenses	(79,844)	9,975	262,162	17,602	83,374	0	0	0	0	0	0	293,269	21
22	Employee Benefits & Payroll Taxes	(12,028)	0	0	0	0	0	0	0	0	0	0	(12,028)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(840)	0	3,847	0	0	0	0	0	0	0	0	3,007	24
25	Other Admin. Staff Transportation	0	0	13,205	0	0	0	0	0	0	0	0	13,205	25
26	Insurance-Prop.Liab.Malpractice	0	11,621	216	0	0	0	0	0	0	0	0	11,837	26
27	Other (specify):*	(133,460)	0	52,138	1,871	5,288	0	0	0	0	0	0	(74,163)	27
28	TOTAL General Administration	(286,650)	32,946	(828,491)	19,473	88,662	0	0	0	0	0	0	(974,060)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(266,541)	32,946	(734,244)	3,789	90,401	0	(140)	0	0	0	0	(873,789)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center # 0042192 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	(12,907)	425,864	2,842	0	1,348	0	0	0	0	0	0	417,147	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(68,052)	688,753	106,640	0	6,845	0	0	0	0	0	0	734,186	32
33	Real Estate Taxes	17,674	685,358	4,949	0	395	0	0	0	0	0	0	708,376	33
34	Rent-Facility & Grounds	0	(1,683,952)	0	0	0	0	0	0	0	0	0	(1,683,952)	34
35	Rent-Equipment & Vehicles	0	0	41,376	0	0	0	0	0	0	0	0	41,376	35
36	Other (specify):*	0	70,595	0	0	0	0	0	0	0	0	0	70,595	36
37	TOTAL Ownership	(63,285)	186,618	155,807	0	8,588	0	0	0	0	0	0	287,728	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	(51,627)	(177,171)	75,706	0	0	0	0	0	(153,092)	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	(51,627)	(177,171)	75,706	0	0	0	0	0	(153,092)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(329,826)	219,564	(578,437)	(47,838)	(78,182)	75,706	(140)	0	0	0	0	(739,153)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group, Ltd.	100	See Pg 6K		See Pg 6K		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V	34 Lease Revenue	\$ 1,683,952	Orland Associates Limited Liability Corporation		\$	\$ (1,683,952) 1
2	V	32 Interest Income - RR	2,554	Orland Associates Limited Liability Corporation			(2,554) 2
3	V	32 Interest Income - Interco.	146,233	Orland Associates Limited Liability Corporation			(146,233) 3
4	V	32 Interest Income	26	Orland Associates Limited Liability Corporation			(26) 4
5	V	19 Accounting Fees		Orland Associates Limited Liability Corporation		11,350	11,350 5
6	V	21 Misc. Adm. Fees		Orland Associates Limited Liability Corporation		9,975	9,975 6
7	V	33 Real Estate Tax Expense		Orland Associates Limited Liability Corporation		685,358	685,358 7
8	V	26 Insurance Expense		Orland Associates Limited Liability Corporation		11,621	11,621 8
9	V	36 Mortgage Ins Expense		Orland Associates Limited Liability Corporation		70,595	70,595 9
10	V	32 Interest Expense		Orland Associates Limited Liability Corporation		836,670	836,670 10
11	V	30 Depreciation		Orland Associates Limited Liability Corporation		425,864	425,864 11
12	V	32 Amortization		Orland Associates Limited Liability Corporation		896	896 12
13	V						
14	Total		\$ 1,832,765			\$ 2,052,329	\$ * 219,564 14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 3,307	\$ 3,307
16	V	24 Travel / Seminar		Alden Management Services, Inc.		3,847	3,847
17	V	25 Other Admin Travel		Alden Management Services, Inc.		13,205	13,205
18	V	26 Insurance		Alden Management Services, Inc.		216	216
19	V	20 Dues / Subscriptions	24,600	Alden Management Services, Inc.		598	(24,002)
20	V	30 Depreciation		Alden Management Services, Inc.		2,842	2,842
21	V	32 Amortization		Alden Management Services, Inc.		67	67
22	V	33 Real Estate Tax		Alden Management Services, Inc.		4,949	4,949
23	V	35 Rent-Equip/Vehicle		Alden Management Services, Inc.		41,376	41,376
24	V	32 Interest		Alden Management Services, Inc.		106,573	106,573
25	V	1 Dietary Salary		Alden Management Services, Inc.		6,262	6,262
26	V	3 Housekeeping Salary		Alden Management Services, Inc.		4,396	4,396
27	V	7 Employee Benef-Gen'l Servs		Alden Management Services, Inc.		5,932	5,932
28	V	10 Nurs/Med Rec Salary		Alden Management Services, Inc.		50,146	50,146
29	V	15 Employee Benef-Health Care		Alden Management Services, Inc.		8,451	8,451
30	V	17 Administrative Salary		Alden Management Services, Inc.		107,453	107,453
31	V	27 Employee Benef-Administrative		Alden Management Services, Inc.		52,138	52,138
32	V	19 Professional Fees	1,287,377	Alden Management Services, Inc.		43,867	(1,243,510)
33	V	21 Gen'l & Admin		Alden Management Services, Inc.		262,162	262,162
34	V	6 Repair & Mainten.	21,521	Alden Management Services, Inc.		37,274	15,753
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,333,498			\$ 755,061	\$ * (578,437)

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

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center # 0042192 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 Dietary Consultant	\$ 10,800	Prism Health Care Services, Inc.	0.00%	\$ 2,733	\$ (8,067)
16	V	1 Dietary Sal & Wages		Prism Health Care Services, Inc.		6,315	6,315
17	V	2 Tube Feeding	24,675	Prism Health Care Services, Inc.		6,840	(17,835)
18	V	10 Equipment Rental-patient care	6,660	Prism Health Care Services, Inc.		9,911	3,251
19	V	39 Ancillary Supplies	103,025	Prism Health Care Services, Inc.		51,398	(51,627)
20	V	27 Employee Benefits		Prism Health Care Services, Inc.		1,871	1,871
21	V	21 Gen'l & Admin Salaries		Prism Health Care Services, Inc.		10,577	10,577
22	V	7 Employee Benefits		Prism Health Care Services, Inc.		652	652
23	V	21 Gen'l & Admin		Prism Health Care Services, Inc.		7,025	7,025
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 145,160			\$ 97,322	\$ * (47,838)

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

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center # 0042192 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	\$ 519,920	Forum Extended Care Services II, Inc.	0.00%	\$ 755,905	\$ 235,985	15
16	V	39 I.V.	482,624	Forum Extended Care Services II, Inc.		70,367	(412,257)	16
17	V	39 Wound Care	4,434	Forum Extended Care Services II, Inc.		3,535	(899)	17
18	V	10 House Stock	10,625	Forum Extended Care Services II, Inc.		10,021	(604)	18
19	V	10 Pharmacy Consult.	5,500	Forum Extended Care Services II, Inc.		7,843	2,343	19
20	V	27 Employ. Vaccin.	2,794	Forum Extended Care Services II, Inc.		2,228	(566)	20
21	V	27 Emp. Benef: G & A		Forum Extended Care Services II, Inc.		5,854	5,854	21
22	V	21 Salary: G & A		Forum Extended Care Services II, Inc.		50,402	50,402	22
23	V	21 Gen'l & Admin		Forum Extended Care Services II, Inc.		32,972	32,972	23
24	V	32 Interest		Forum Extended Care Services II, Inc.		6,845	6,845	24
25	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		395	395	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		\$ 1,025,897			\$ 947,715	\$ * (78,182)	39

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

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center # 0042192 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		\$ 1,906,017	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,981,723	\$ 75,706	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			\$ 1,906,017			\$ 1,981,723	\$ * 75,706	39

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

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center # 0042192 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	\$ 24,569	Alden Bennett Construction Company, Inc.	0.00%	\$ 24,429	\$ (140)	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		\$ 24,569			\$ 24,429	\$ * (140)	39

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

STATE OF ILLINIOS

Facility Name & ID Number Aiden Orland Park Rehab & Health Care Center Provider No. 0042192 Report Period Beginning: 1/1/08 Ending: 12/31/08

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

Facility Name & ID Number Alden Orland Park Rehab & Health Care C # 0042192 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	171,931	1.792		Salary	\$ 8,069	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	64,192	1.792		Salary	3,013	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,346	1.792		Salary	1,753	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	\$ 12,835		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center # 0042192 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	\$	54,535	\$ 3,307	1
2	24	Travel/Seminar	patient days *	30	85,812		54,535	3,847	2
3	25	Other Admin Travel	patient days *	30	294,582		54,535	13,205	3
4	26	Insurance	patient days *	30	4,828		54,535	216	4
5	20	Dues/Subscriptions	patient days *	30	13,344		54,535	598	5
6	30	Depreciation	no. of providers	30	98,652		1	2,842	6
7	31	Amortization	patient days *	30	1,500		54,535	67	7
8	33	Real Estate Tax	patient days *	30	125,958		54,535	4,949	8
9	35	Rent-Equip/Vehic	patient days *	30	923,032		54,535	41,376	9
10	32	Interest	patient days *	30	1,783,086		54,535	106,573	10
11	1	Dietary Salary	patient days *	30	1,216,590	139,689	54,535	6,262	11
12	3	Housekeeping Salary	patient days *	30	98,076	98,076	54,535	4,396	12
13	7	Employee Benef-Gen'l Servs	patient days *	30	132,325		54,535	5,932	13
14	10	Nurs/Med Rec Salary	patient days *	30	1,256,694	1,256,694	54,535	50,146	14
15	15	Employee Benef-Health Care	patient days *	30	188,531		54,535	8,451	15
16	17	Administrative Salary	patient days *	30	2,118,865	2,118,865	54,535	107,453	16
17	27	Employee Benef-Administrative	patient days *	30	1,163,122		54,535	52,138	17
18	19	Professional Fees	patient days *	30	978,599	605,253	54,535	43,867	18
19	21	Gen'l & Admin	patient days *	30	5,848,424	5,104,656	54,535	262,162	19
20	6	Repair & Mainten.	patient days *	30	831,505	644,276	54,535	37,274	20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 16,160,395	\$ 9,967,509		\$ 755,061	25

Facility Name & ID Number Alden Orland Park Rehab & Health Care Ce # 0042192 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	
						Original	Balance					
	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									
	A. Directly Facility Related											
	Long-Term											
1	Cambridge		X	Mortgage	\$84,306.29	4/2003	\$ 12,105,000	\$ 11,498,979	4/2043	5.9300	\$ 690,461	1
2	Cambridge		X	Operating	\$13,979.00	4/2003	2,499,003	2,434,971	4/2043	5.9300	146,209	2
3	Bank of Leumi		X	LOC	Varies	12/2008	1,617,441	1,617,441	12/2009	Varies	3,568	3
4	Amortization		X	Refin. Fees							1,801	4
5	Insurance Reclass (Interest)		X								4,086	5
	Working Capital											
6												6
7	Related Party-AMS		X	Working Capital							106,640	7
8	Related Party-FECII		X	Working Capital							6,845	8
9	TOTAL Facility Related				\$98,285.29		\$ 16,221,444	\$ 15,551,391			\$ 959,610	9
	B. Non-Facility Related*											
10	Interest Income on Corp		X								(496)	10
11	Patient Interest Income on Corp		X								(840)	11
12	Interest Income on RR		X								(2,554)	12
13	Interest-Leumi LP Accts.		X								(26)	13
14	TOTAL Non-Facility Related						\$	\$			\$ (3,916)	14
15	TOTALS (line 9+line14)						\$ 16,221,444	\$ 15,551,391			\$ 955,694	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 70,595 Line # 36

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

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

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

B. Real Estate Taxes

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																		
1.	Real Estate Tax accrual used on 2007 report.		\$ 628,500	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.)		\$ 655,932	2																
3.	Under or (over) accrual (line 2 minus line 1).		\$ 27,432	3																
4.	Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 675,600	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. Plus: Related Party Taxes - See Pg 10A		\$ 703,032	7																
Real Estate Tax History:			\$ 5344																	
			\$ 708,376																	
Real Estate Tax Bill for Calendar Year:		<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr><td>2003</td><td style="text-align: right;">414,031</td><td style="text-align: center;">8</td></tr> <tr><td>2004</td><td style="text-align: right;">535,736</td><td style="text-align: center;">9</td></tr> <tr><td>2005</td><td style="text-align: right;">598,653</td><td style="text-align: center;">10</td></tr> <tr><td>2006</td><td style="text-align: right;">610,196</td><td style="text-align: center;">11</td></tr> <tr><td>2007</td><td style="text-align: right;">655,932</td><td style="text-align: center;">12</td></tr> </table>	2003	414,031	8	2004	535,736	9	2005	598,653	10	2006	610,196	11	2007	655,932	12	FOR BHF USE ONLY		
2003	414,031	8																		
2004	535,736	9																		
2005	598,653	10																		
2006	610,196	11																		
2007	655,932	12																		
			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																

The current year accrual is based on an estimated 3% increase of the prior year tax.

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.

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192 Report Period Beginning:

1/1/08 Ending:

12/31/08

X. BUILDING AND GENERAL INFORMATION:A. Square Feet: 92,048 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3C. 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 ground (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	Nursing Home	350,871	1997	\$ 584,920	1
2					2
3	TOTALS	350,871		\$ 584,920	3

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192

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	200	1998	1997	12,679,210	314,835	40	316,980	2,145	3,485,299	4
5										5
6										6
7										7
8	Related Party-Forum		1978	14,056		25			14,056	8
	Improvement Type**									
9	RUN CABLE TO BUILDING/INSTALL 6 OUTLETS		1998	2,975	73	10	73		2,975	9
10	RELOCATION OF OUTLETS & POWER CIRCUIT		1998	1,648	13	10	13		1,648	10
11	INSTALL 6 WALL JACKS		1998	2,158		5			2,158	11
12	INSTALL CABLE		1998	4,446		10			4,446	12
13	REPLACE SPRINKLER HEADS		1998	6,236	259	10	259		6,236	13
14	INSTALL WALL PLATES		1998	4,608		5			4,608	14
15	Climate Service(boiler maintenance)		1999	14,529	726	20	726		7,263	15
16	Directional Boring(sprinkler system)		1999	5,400	360	15	360		3,540	16
17	Chicago Cooling(a/c unit repair)		1999	2,070	138	15	138		1,322	17
18	Church Landscape(floating swan island		1999	3,400		5			3,400	18
19	Church Landscape(floating swan island		1999	2,000		5			2,000	19
20	Watermangement(compressor)		1999	2,625	175	15	175		1,648	20
21	New Horizons Communications (light telephone sys		2000	9,767	977	10	977		8,791	21
22	New Horizons Communications (light telephone sys		2000	7,765	777	10	777		6,990	22
23	System Electric (wiring)		2000	1,384	69	20	69		622	23
24	Climate Services (pipe)		2000	1,674	84	20	84		754	24
25	Climate Services (pipe)		2000	1,689	84	20	84		759	25
26	Climate Services (pipe)		2000	1,684	84	20	84		757	26
27	Climate Services (pipe)		2000	2,376	119	20	119		1,070	27
28	GT Mechanical (heating/compressor repair)		2000	5,079	508	10	508		4,571	28
29	New Horizons Communications (light telephone sys		2000	7,765	777	10	777		6,990	29
30	Alden Bennett Cons (time and billing material		2000	2,073	207	10	207		1,726	30
31	Alden Bennett Cons (time and billing material		2000	2,798	280	10	280		2,263	31
32	New Horizons Comm. (phone insall		2000	4,437	444	10	444		3,994	32
33	Fox Valley Fire & Safety (sprinkler system)		2000	2,290	153	15	153		1,248	33
34	Alden Bennett Construction (time and material		2000	2,915	292	10	292		2,358	34
35	Capps Plumbing (srvc/repair pump)		2001	1,977	132	15	132		1,022	35
36	Alden Bennett Construction (paving)		2001	9,328	622	15	622		4,405	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

STATE OF ILLINOIS

Page 12A

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192

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	Capps Plumbing (repair pump)	2002	\$ 7,214	\$ 481	15	\$ 481	\$	\$ 4,248		37
38	Med-Con (alarm system)	2002	813	81	10	81		541		38
39	Alden Bennett Construction (time & material)	2002	4,008	267	15	267		1,781		39
40	Alden Bennett Construction (time & material)	2002	2,809	187	15	187		1,263		40
41	Alden Bennett Construction (time & material)	2002	2,365	158	15	158		1,078		41
42										42
43	Alden Bennett Cons..auto. Door opener	2003	3,915	391	10	391		2,152		43
44	Alden Bennett Cons. laundrv press/gas/ellec	2003	6,825	455	15	455		2,730		44
45	GT Mechanical-repair heat pump	2003	1,797	31	5	31		1,797		45
46	CSI Coker-rebuild dishwasher	2003	4,333	433	10	433		2,418		46
47	Real Green-sprinkler svstem repair	2003	3,600	300	5	300		3,600		47
48	Real Green-sprinkler svstem repair	2003	1,750	87	5	87		1,750		48
49	CSI Coker kitchen exhaust pipe repair	2003	1,728	201	5	201		1,728		49
50	CSI Coker-walk in freezer repair	2003	1,560	182	5	182		1,560		50
51	Alden Bennett Cons.-ejector pump repair	2003	1,182	139	5	139		1,182		51
52	Controlled Irrigation-sprinkler svsten repair	2003	2,552	341	5	341		2,552		52
53	Alden Bennett Cons-ejector pump repairs	2003	2,991	349	5	349		2,991		53
54	B&K Lawnsccaping-crushed stone walkway base	2003	1,400	140	10	140		712		54
55										55
56	Alden Bennett - Repairs	2004	1,700	113	15	113		462		56
57	Top Notch - Repairs	2004	2,189	146	15	146		596		57
58	Alden Bennett Construction - laundrv press/gas/electric/pipe	2004	4,062	203	20	203		964		58
59	GT Mechanical-repair heat pump	2004	1,083	54	20	54		257		59
60	GT Mechanical-replace A/C compressor unit	2004	8,600	573	15	573		2,579		60
61	Insurance refund on above asset	2004	(3,600)	(240)	15	(240)		(1,080)		61
62	GT Mechanical-repair heater leak	2004	583	117	5	117		506		62
63	GT Mechanical-repair valve leak	2004	718	144	5	144		600		63
64	GT Mechanical-heater repair	2004	753	151	5	151		629		64
65	New Horizons - Phone line repair	2004	2,793	279	10	279		1,163		65
66	B & K Lawnsccaping- crushedstone walkway base	2004	2,420	161	15	161		752		66
67	Alden Bennett - Plumbing Repair	2004	866	173	5	173		750		67
68	GT Mechanical - Repair compressor leak	2004	700	140	5	140		618		68
69										69
70	TOTAL (lines 4 thru 69)		\$ 12,884,069	\$ 328,424		\$ 330,569	\$ 2,145	\$ 3,631,798		70

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

STATE OF ILLINOIS

Page 12B

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192

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 12A, Carried Forward	\$ 12,884,069	\$ 328,424		\$ 330,569	\$ 2,145	\$ 3,631,798		1
2	GT Mechanical - Repair cooling fan	2004 1,256	251	5	251		1,088		2
3	GT Mechanical - Repairs	2004 679	136	5	136		576		3
4	Top Notch - Repairs	2004 839	168	5	168		770		4
5	GT Mechanical - AC maintenance/repair	2004 1,108	222	5	222		1,054		5
6	GT Mechanical - Replace CFM & contactor	2004 1,126	113	10	113		527		6
7	Replace condenser fan motor	2004 1,204	120	10	120		571		7
8	Building Repairs	2004 5,871	391	15	391		1,695		8
9	A&B Custom Cable TV Service, Inc. - Inst cable jacks	2004 8,120	812	10	812		4,060		9
10	GTMECH-Replace Gas Valve in the RTU	2005 2,165	144	15	144		576		10
11	TOPNOT Commercial Kitchen	2005 1,735	116	15	116		464		11
12	New Horizons Phone Repair	2005 2,461	246	10	246		923		12
13	Dryer and Condensing Unit	2005 1,309	131	10	131		491		13
14									14
15	ABC Installed Cabinets and Drawers	2005 5,332	355	15	355		1,243		15
16	New Horizons CRD 6 Circuit	2005 2,285	229	10	229		744		16
17	New Furnance	2005 2,299	460	5	460		1,457		17
18	12 New Phones	2005 3,559	356	10	356		1,098		18
19	ABC repair work on entry ramp and ramp walls	2005 5,211	347	15	347		1,041		19
20	Millcar Milliken Carpets	2005 18,160	1,816	10	1,816		6,205		20
21	Asphalt the Parking Lot	2005 1,806	181	10	181		588		21
22	Asphalt the Parking Lot	2005 1,787	179	10	179		582		22
23	Millcar Milliken Carpets	2005 (15,609)	(1,561)	10	(1,561)		(6,894)		23
24	Parking Lot	2006 217,356	27,170	8	27,170		65,660		24
25	Installed new seal and started on HP-1	2006 2,528	253	10	253		738		25
26	Installed new power supply	2006 4,274	214	20	214		624		26
27	Removed and replaced carpet	2006 3,848	770	5	770		2,053		27
28	Repair Generator	2006 2,819	564	5	564		1,551		28
29	Installed new vanity countertop	2006 3,277	328	10	328		901		29
30	Installed sewage ejector pump	2006 4,453	297	15	297		643		30
31	Carpet for the second floor	2006 31,104	6,221	5	6,221		12,960		31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 13,206,431	\$ 369,450		\$ 371,595	\$ 2,145	\$ 3,735,786		34

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

STATE OF ILLINOIS

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192

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	\$ 13,206,431	\$ 369,450		\$ 371,595	\$ 2,145	\$ 3,735,786		1
2	New Carpet at Orland	2007 38,166	7,633	5	7,633		15,266		2
3	Adjustment Alden bennett 2002 costs	2007 (4,558)	(304)	15	(304)		(507)		3
4	New Park Benches	2007 2,606	521	5	521		695		4
5	Install intercom system	2007 5,825	583	10	583		874		5
6	replaced worn and broken locksets	2007 6,137	1,227	5	1,227		1,841		6
7	Modifications to irrigation system	2007 22,716	4,543	5	4,543		6,815		7
8	Major repair to Drvr	2007 5,088	509	10	509		679		8
9	Porch repair	2007 2,695	539	5	539		719		9
10	new carpet	2007 19,420	3,884	5	3,884		4,855		10
11	Topnot Booster Heater	2007 5,462	546	10	546		592		11
12	Replaced damaged parking lot with new material	2007 6,020	752	8	752		815		12
13	Additional work on parking lot	2007 7,771	971	8	971		1,133		13
14	Fence around parking lot	2007 6,996	875	8	875		1,021		14
15	New Door and concrete around area-ABC	2008 5,215	145	15	145		145		15
16	Laundry chute Door-ABC	2008 8,803	367	10	367		367		16
17	New Receiving Door and new motor-ABC	2008 6,271	209	10	209		209		17
18	Replace receiving door-ABC	2008 2,521	21	10	21		21		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)	\$ 13,353,585	\$ 392,471		\$ 394,616	\$ 2,145	\$ 3,771,324		34

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

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192

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 12C, Carried Forward		\$ 13,353,585	\$ 392,471		\$ 394,616	\$ 2,145	\$ 3,771,324	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 Improvem	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		2,711	8
9	Leasehold Improvement-Build.Improv	1996	1,092	68	16	68		884	9
10	Leasehold Improvement-Asphalting	2000	85		3			85	10
11	Leasehold Improvement-DAI	2001	149	15	10	15		107	11
12	Leasehold Improvement-Bathrooms	2002	645	58	7	58		436	12
13	Leasehold Improvement-Suite Renovator	2003	1,583	157	10	157		950	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, et	2004	1,982	375	7	375		1,546	14
15	Leasehold Improvement-sidewalks-City of Chic	2007	102	20	5	20		41	15
16	Leasehold Improvement-Carpet: Superior Install	2007	94	19	5	19		37	16
17	Leasehold Improvement-Condensing Unit: Suite 140	2007	813	116	5	116		232	17
18	Leasehold Improvement-Add-on Improvement, fixture bas	1980	69		23			69	18
19	Leasehold Improvement-Add-on Improvement, lighting bas	2001	119		5			119	19
20	Leasehold Improvements-fire extinguisher	2007	22	4	5	4		6	20
21	Leasehold Improvements-paving/glasswork/hvac/carpe	2008	392	24	5	24		24	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		3,944	26
27	Leasehold Improvement-Remodeling	2003	4,915	702	7	702		4,110	27
28									28
29									29
30	Forum Extended Care, LLC-building/building impro	1999	9,295	232	30	232		2,372	30
31									31
32	Adj for ABC related party profit	2008	(130)	(4)		(4)		(4)	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,430,449	\$ 395,123		\$ 397,268	\$ 2,145	\$ 3,836,832	34

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

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center # 0042192 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	\$ 1,195,800	\$ 84,027	\$ 84,027	\$	various	\$ 884,185	71
72	Current Year Purchases	193,769	16,089	16,089		various	16,089	72
73	Fully Depreciated Assets	166,536	2,822	2,822		various	166,536	73
74								74
75	TOTALS	\$ 1,556,105	\$ 102,938	\$ 102,938	\$		\$ 1,066,810	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Car Engine/Bus/Van	Various/Dodge	98-04	\$ 8,164	\$	\$	\$	3	\$ 8,164	76
77	Midwest Transit	Ford Eldorado	2000	49,826				5	49,826	77
78	Water hoses relace on Auto	Various	2005	1,537	307	307		5		78
79	Related Party-AMS	Various	'98-'04	4,563				3	4,563	79
80	TOTALS			\$ 64,090	\$ 307	\$ 307	\$		\$ 62,553	80

E. Summary of Care-Related Assets

	1	Reference	2	Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$	15,635,563	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$	498,369	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$	500,514	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	2,145	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$	4,966,195	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? YES NO
If NO, see instructions.

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

10. Effective dates of current rental agreement:
Beginning 04/01/1996
Ending 04/01/2016

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

	Fiscal Year Ending	Annual Rent
12.	<u>12/31/2009</u>	\$ <u>Varies</u>
13.	<u>12/31/2010</u>	\$ <u>Varies</u>
14.	<u>12/31/2011</u>	\$ <u>Varies</u>

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized by the length of the lease _____

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

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

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

16. Rental Amount for movable equipment: \$ 19,892 Description: Copy machine lease - \$9,668, Postage Meter - \$3,094 & Various office equipment \$7,130
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Related Party-AMS</u>	<u>Various</u>	\$ <u>#####</u>	\$ <u>23,769</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>23,769</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.

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. 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			
	1	2	3	4
	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)	\$			

- (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.

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	

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

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

	Service	1 Schedule V Line & Column Reference	2		3		4		5		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Total Cost (Col. 3 + 5 + 6)							
					Units	Cost								
1	Licensed Occupational Therapist	39-3	hrs	\$					\$ 954,312	\$		\$	954,312	1
2	Licensed Speech and Language Development Therapist	39-3	hrs						87,775				87,775	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	39-3	hrs						863,931				863,931	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							755,904			755,904	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												12
13	Other (specify):	See Pg 16A							75,706	219,462			295,168	13
14	TOTAL			\$					\$ 1,981,724	\$ 975,366			\$ 2,957,090	14

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

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	\$954,311.65
2. ST	39-3	To Col 5	87,775.05
3.			
4. PT	39-3	To Col 5	863,930.62
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			519,919.65
Manual Input from Related Party- Forum Drugs			235,984.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	755,903.65
10.			
11.			
12. Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00
12. Exceptional Care-Supplies:	See pg 16A	To Col. 6	0.00
Total Exceptional Care (Line 12, Col 8)			0.00
13. Other:	See Pg 16A		
13. Col 5: Manual Input: Related Party - CPT		To Col 5	75,706.00
Other			684,244.69
Manual Input: Related Party - Prism			(51,627.00)
Manual Input: Related Party FECII - I.V.			(412,257.00)
Manual Input: Related Party FECII - Wound Care			(899.00)
Oxygen, from reclass worksheet			
13. Col 6: Supplies Total		To Col 6	219,461.69
13. Total Line 13, Column 8			295,167.69
14. Total			2,957,088.66

STATE OF ILLINOIS

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center # 0042192 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	2	
	Operating	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 87,000)	1,859,068	3
4	Supply Inventory (priced at)	10,000	4
5	Short-Term Investments		5
6	Prepaid Insurance		6
7	Other Prepaid Expenses	4,738	7
8	Accounts Receivable (owners or related parties)		8
9	Other(specify): Due from 3rd parties	5,615	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,879,421	10
B. Long-Term Assets			
11	Long-Term Notes Receivable		11
12	Long-Term Investments	16,001	12
13	Land		13
14	Buildings, at Historical Cost		14
15	Leasehold Improvements, at Historical Cost	474,208	15
16	Equipment, at Historical Cost	349,151	16
17	Accumulated Depreciation (book methods)	(473,655)	17
18	Deferred Charges		18
19	Organization & Pre-Operating Costs		19
20	Accumulated Amortization - Organization & Pre-Operating Costs		20
21	Restricted Funds		21
22	Other Long-Term Assets (spc Fin. Fee, net)	45,936	22
23	Other(specify): Due from affiliates	6,362,643	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,774,284	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,653,705	25

	1	2	
	Operating	After Consolidation*	
C. Current Liabilities			
26	Accounts Payable	\$ 956,532	26
27	Officer's Accounts Payable		27
28	Accounts Payable-Patient Deposits	258,625	28
29	Short-Term Notes Payable		29
30	Accrued Salaries Payable	412,228	30
31	Accrued Taxes Payable (excluding real estate taxes)	70,382	31
32	Accrued Real Estate Taxes(Sch.IX-B)		32
33	Accrued Interest Payable	75,073	33
34	Deferred Compensation		34
35	Federal and State Income Taxes		35
Other Current Liabilities(specify):			
36	Accr ins, exps, idpa, sales tax, etc.	45,759	36
37	Short term portion of long term debt		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,818,599	38
D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,617,441	39
40	Mortgage Payable		40
41	Bonds Payable		41
42	Deferred Compensation		42
Other Long-Term Liabilities(specify):			
43			43
44	Shareholder Loans/Others	79,728	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,697,169	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,515,768	46
47	TOTAL EQUITY(page 18, line 24)	\$ 5,137,937	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,653,705	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,294,269	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,294,269	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	2,843,668	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)	\$ 2,843,668	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)	\$ 5,137,937	24 *

* This must agree with page 17, line 47.

STATE OF ILLINOIS

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center # 0042192 Report Period Beginning: 1/1/08 Ending: 12/31/08 Page 19

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	\$ 17,107,231	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,107,231	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	78,498	6
7	Oxygen	2,364	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 80,862	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	484	12
13	Barber and Beauty Care	50,627	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	781	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	151	19
20	Radiology and X-Ray	110	20
21	Other Medical Services	22,035	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 74,187	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,336	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,336	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Page 19A</u>	35,885	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 35,885	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 17,299,501	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,263,358	31
32	Health Care	3,801,741	32
33	General Administration	3,117,823	33
B. Capital Expense			
34	Ownership	1,999,858	34
C. Ancillary Expense			
35	Special Cost Centers	3,163,253	35
36	Provider Participation Fee	109,800	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,455,833	40
41	Income before Income Taxes (line 30 minus line 40)**	2,843,668	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 2,843,668	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 Orland Park Rehab & Health Care Center # 0042192 Report Period Beginning: 1/1/08 Ending: 12/31/08

Details of Page 19, Line 28

Miscellaneous Income gl 4977 Payroll	59.00
Miscellaneous Income gl 4977 Medical Records	20.00
Miscellaneous Income gl 4977 Jury Duty	34.00
Miscellaneous Income gl 4977 Vending Receipts	562.00
Miscellaneous Income gl 4977 Food Rebates	956.00
Prior year adjustment	(49.00)
Gain on Sale of Assets	34,303.00

Total of line 28	35,885.00
	=====

Facility Name & ID Number Alden Orland Park Rehab & Health Care Center

0042192

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	2,080	2,080	\$ 86,854	\$ 41.76	1
2	Assistant Director of Nursing	2,072	2,072	75,022	36.21	2
3	Registered Nurses	34,033	36,334	1,123,312	30.92	3
4	Licensed Practical Nurses	22,334	23,737	572,302	24.11	4
5	CNAs & Orderlies	84,564	91,229	1,123,509	12.32	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,804	2,032	30,450	14.99	8
9	Activity Director	2,080	2,080	61,948	29.78	9
10	Activity Assistants	5,180	5,695	59,783	10.50	10
11	Social Service Workers	3,856	3,928	72,024	18.34	11
12	Dietician					12
13	Food Service Supervisor	3,712	3,762	80,092	21.29	13
14	Head Cook	7,776	7,848	120,380	15.34	14
15	Cook Helpers/Assistants	43,832	46,115	440,562	9.55	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	58,901	28.32	17
18	Housekeepers	21,895	24,130	293,164	12.15	18
19	Laundry	7,683	8,249	79,279	9.61	19
20	Administrator	1,600	1,645	63,977	38.89	20
21	Assistant Administrator	2,064	2,064	66,271	32.11	21
22	Other Administrative	12,037	12,037	301,949	25.09	22
23	Office Manager	2,008	2,040	28,614	14.03	23
24	Clerical	2,950	2,987	24,709	8.27	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,080	2,080	65,716	31.59	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director/Alz	11,107	11,644	165,451	14.21	32
33	Other(specify) Beautician	2,080	2,080	53,071	25.51	33
34	TOTAL (lines 1 - 33)	280,907	297,948	\$ 5,047,340 *	\$ 16.94	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	3,467/monthly	41,600	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	400/monthly	4,800	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	63/monthly	760	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 57,960		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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Maniatis, Katie	Administrator	0	\$ 63,977	Workers' Compensation Insurance	\$ 116,637	IDPH License Fee	\$ 625	
Thompson, Pamela	Assistant Admin	0	9,709	Unemployment Compensation Insurance	65,690	Advertising: Employee Recruitment	625	
Mow, Scott	Assistant Admin	0	56,563	FICA Taxes	378,615	Health Care Worker Background Check (Indicate # of checks performed <u>103</u>)	1,030	
				Employee Health Insurance	61,508	Patient Background Checks <u>635</u>	6,350	
				Employee Meals	27,099	IL Health Care Assoc	9,251	
				Illinois Municipal Retirement Fund (IMRF)*		CitiBank	103	
				Union, Health & Welfare	95,090	Surety Bond Fees	338	
				Pension	29,711	Related Party - AMS	598	
				Drug tests, 401k match & Vaccinations	7,792		0	
				Dental & Life Ins, relations, tuition, misc	8,493	Less: Public Relations Expense ()		
				Mkt Manager Benefit back out	(12,028)	Non-allowable advertising ()		
						Yellow page advertising ()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 130,249	TOTAL (agree to Schedule V, line 22, col.8)	\$ 778,607	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 18,295	
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description			Amount	Description	Line #	Amount	Description	Amount
			\$			\$	Out-of-State Travel	\$
							In-State Travel	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$				Related Party-AMS	3,847
C. Professional Services							Seminar Expense	2,526
Vendor/Payee	Type		Amount				ILL Health Care	940
Alden Management	Management Fees		\$ 1,287,378				Leadership Training	3,161
Ken Fisch	Legal Fees-Collections		24,221				Entertainment Expense ()	
Virchow Krause & Co.	Accounting Fees		10,250				(agree to Sch. V, line 24, col. 8)	
Alden Design	Design Fees		1,857				TOTAL	\$ 10,474
Ungaretti & Harris	Legal Fees-Non Collections		1,729					
AMS Legal -reclassified to Clerical	Prepay misc court costs		500					
Jeff Fisher	Legal Fees-Non Collections		5,000					
Ken Fisch	Legal Fees-Non Collections		375					
Medi.com	Billing Consultant		654					
Pathway - Reclassed to nursing	Clinical Consultant		19,663					
First Advantage / A. Daley	Tax Work / Bill'g Consltn		818					
Barry Greenburg	Prior yr legal fees		(345)					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 1,352,100	TOTAL		\$		

* Attach copy of IMRF notifications

**See instructions.

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 Healthcare Assoc. \$9,251
- (3) Did the nursing home make political contributions or payments to a political 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. \$ 47,642 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 109,800
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 benefit: on Schedule V. \$ 27,099 Has any meal income been offset against related costs? No Indicate the amount. \$ _____
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 0
d. Have vehicle usage logs been maintained? No
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____ The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. 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.