



Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center

# 0032896 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	217	Skilled (SNF)	217	79,422	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	217	TOTALS	217	79,422	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		Other	Total	
		Recipient	Private Pay			
8	SNF	19,198	4,701	14,221	38,120	8
9	SNF/PED					9
10	ICF	21,566	2,775	0	24,341	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	40,764	7,476	14,221	62,461	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.64%

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 05/01/88

J. Was the facility purchased or leased after January 1, 1978?  
YES  Date 11/12/95 NO

K. Was the facility certified for Medicare during the reporting year?  
YES  NO  If YES, enter number of beds certified 217 and days of care provided 12,150

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.

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Facility Name &amp; ID Number Alden Poplar Creek Rehab &amp; Health Care C # 0032896 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
<b>A. General Services</b>											
1	Dietary	374,349	46,275	10,800	431,424	1,213	432,637	5,420	438,057		1
2	Food Purchase		401,224		401,224	(37,532)	363,692	(16,239)	347,453		2
3	Housekeeping	209,073	38,186		247,259	519	247,778	5,035	252,813		3
4	Laundry	56,210	14,895		71,105	229	71,334		71,334		4
5	Heat and Other Utilities			274,441	274,441		274,441	(1,576)	272,865		5
6	Maintenance	49,245		209,978	259,223	192	259,415	24,001	283,416		6
7	Other (specify):* <b>Related Party Benefit</b>							7,422	7,422		7
8	<b>TOTAL General Services</b>	688,877	500,580	495,219	1,684,676	(35,379)	1,649,297	24,063	1,673,360		8
<b>B. Health Care and Programs</b>											
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	3,145,128	279,823	12,982	3,437,933	(69,529)	3,368,404	62,709	3,431,113		10
10a	Therapy	96,495			96,495		96,495		96,495		10a
11	Activities	89,861	4,256	5,031	99,148	292	99,440		99,440		11
12	Social Services	29,587			29,587		29,587		29,587		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <b>Related Party Benefit</b>							9,679	9,679		15
16	<b>TOTAL Health Care and Programs</b>	3,361,071	284,079	36,013	3,681,163	(69,237)	3,611,926	72,388	3,684,314		16
<b>C. General Administration</b>											
17	Administrative	107,347			107,347		107,347	174,576	281,923		17
18	Directors Fees										18
19	Professional Services			952,533	952,533	(15,654)	936,879	(846,710)	90,169		19
20	Dues, Fees, Subscriptions & Promotions			73,068	73,068		73,068	(58,031)	15,037		20
21	Clerical & General Office Expenses	270,124	29,168	78,358	377,650		377,650	325,491	703,141		21
22	Employee Benefits & Payroll Taxes			696,459	696,459	31,165	727,624	(8,372)	719,252		22
23	Inservice Training & Education										23
24	Travel and Seminar			12,003	12,003		12,003	3,251	15,254		24
25	Other Admin. Staff Transportation			11,360	11,360		11,360	15,124	26,484		25
26	Insurance-Prop.Liab.Malpractice			237,188	237,188	(4,220)	232,968	9,852	242,820		26
27	Other (specify):* <b>Bad Debt &amp; Related Party Benefits</b>			51,178	51,178		51,178	13,088	64,266		27
28	<b>TOTAL General Administration</b>	377,471	29,168	2,112,147	2,518,786	11,291	2,530,077	(371,731)	2,158,346		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	4,427,419	813,827	2,643,379	7,884,625	(93,325)	7,791,300	(275,280)	7,516,020		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.

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Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center #0032896 Report Period Beginning: 1/1/08 Ending: 12/31/08

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			78,458	78,458		78,458	373,723	452,181			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			107,601	107,601	1,639	109,240	610,589	719,829			32
33	Real Estate Taxes			619,253	619,253	(619,253)		658,134	658,134			33
34	Rent-Facility & Grounds			883,995	883,995	619,253	1,503,248	(1,503,248)				34
35	Rent-Equipment & Vehicles			25,427	25,427		25,427	47,389	72,816			35
36	Other (specify):* MIP							46,668	46,668			36
37	<b>TOTAL Ownership</b>			1,714,734	1,714,734	1,639	1,716,373	233,255	1,949,628			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		678,062	1,011,927	1,689,989	91,686	1,781,675	(202,709)	1,578,966			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			119,134	119,134		119,134		119,134			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		678,062	1,131,061	1,809,123	91,686	1,900,809	(202,709)	1,698,100			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	4,427,419	1,491,889	5,489,174	11,408,482		11,408,482	(244,734)	11,163,748			45

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

Alden Poplar Creek Rehab & Health Care Center

IDPH Facility ID Number: #0032896

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		(37,532.00)	Employee Meals
	22	37,532.00	Employee Meals
10		(91,686.00)	Oxygen - to appropriate cost center
	39	91,686.00	Oxygen - to appropriate cost center
22		(6,367.00)	Uniforms
	10	3,922.00	Uniforms
	1	1,213.00	Uniforms
	3	519.00	Uniforms
	4	229.00	Uniforms
	6	192.00	Uniforms
	11	292.00	Uniforms
	21	-	Uniforms
26		(1,878.00)	Interest - old policy/curr yr portion
	32	1,878.00	Interest - old policy/curr yr portion
33		(619,253.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	619,253.00	Rent - Real Estate Tax on associated landowner (Pg 6)
<u>Others, if any:</u>			
19		(15,654.00)	Reclass Clinical Coordinators (Pathways)to Ln 10
	10	15,654.00	Reclass Clinical Coordinators (Pathways)to Ln 10
<u>32</u>		(2,581.46)	reclass Settlement of Dept of Labor to Nursing
	10	2,581.46	reclass Settlement of Dept of Labor to Nursing

Net

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Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center

# 0032896

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	(3,960)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(1,170)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,748)	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	(560)	21		17
18	Fines and Penalties	(4,021)	32		18
19	Entertainment	(1,380)	20		19
20	Contributions	(6,510)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(13,117)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(51,178)	27		24
25	Fund Raising, Advertising and Promotional	(17,795)	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	(1,450)	20		29
30	Other-Attach Schedule				30
30	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (102,889)		\$	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)	(16,593)	various	34
35	Other- Attach Schedule	(125,252)	PG 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ (141,845)		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B) )</b>	\$ (244,734)		37

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

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

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

Alden Poplar Creek Rehab & Health Care Center

ID# 0032896

Report Period Beginning: 1/1/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Late Fees on Utilities	\$ (5,363)	5	1
2	Intercompany Interest	(101,025)	32	2
3	Misc Income (med records, jury duty, food rebate)	(2,152)	21	3
4	Marketing Manager (GL 6701-100-009)	(53,220)	21	4
5	Employee Benefit - Marketing Manager	(8,372)	22	5
6	IHCA PAC Fees to backout	(3,869)	20	6
7	Bank Charges - Poplar Creek, LLC	(40)	21	7
8	Deming Leadership Training Adjustment	(1,155)	24	8
9	Add back prior year tax refund	32,985	33	9
10	reduce depreciation exp on p13<\$2500	(9,567)	30	10
11	reduce depreciation exp on p12<\$2500 PC	(820)	30	11
12	expense capital items >\$2,500 on page 13	11,994	6	12
13	expense capital items >\$2,500 on page 12 PC	14,701	6	13
14	back out Hoffman Estate Chamber of Commerce	(1,220)	20	14
15	adjustment of depreciation	1,920	30	15
16	adj Deferred maintenance to actual	(713)	6	16
17	Back out Americans For Job Security (PAC Dues)	(1,892)	20	17
18	Adj for ABC related party profit-Pg12	(11)	30	18
19	Adj for ABC related party profit-Pg13	(14)	30	19
20	Add back Dept of Labor Settlement	2,581	32	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				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>	(125,252)		49

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 Rental Income	\$ 1,503,248	Alden Nursing Center of Poplar Creek, LLC		\$	\$ (1,503,248) 1
2	V	32 Investment Income RR	1,581	Alden Nursing Center of Poplar Creek, LLC			(1,581) 2
3	V	19 Accounting Fees		Alden Nursing Center of Poplar Creek, LLC		5,500	5,500 3
4	V	33 Real Estate Tax		Alden Nursing Center of Poplar Creek, LLC		619,253	619,253 4
5	V	26 Property/Liability Insurance		Alden Nursing Center of Poplar Creek, LLC		9,604	9,604 5
6	V	32 Interest on Mortgage		Alden Nursing Center of Poplar Creek, LLC		588,054	588,054 6
7	V	30 Depreciation		Alden Nursing Center of Poplar Creek, LLC		378,025	378,025 7
8	V	32 Amortization		Alden Nursing Center of Poplar Creek, LLC		1,663	1,663 8
9	V	36 Mortgage Insurance Premium		Alden Nursing Center of Poplar Creek, LLC		46,668	46,668 9
10	V	21 Misc Administrative Fees		Alden Nursing Center of Poplar Creek, LLC		16,145	16,145 10
11	V	19 Professional fees		Alden Nursing Center of Poplar Creek, LLC		15,476	15,476 11
12	V						
13	V						
14	Total		\$ 1,504,829			\$ 1,680,388	\$ * 175,559 14

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

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center # 0032896 Report Period Beginning: 1/1/08 Ending: 12/31/08

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5	Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 3,787	\$ 3,787	15
16	V	24	Travel & Seminar		Alden Management Services, Inc.		4,406	4,406	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		15,124	15,124	17
18	V	26	Insurance		Alden Management Services, Inc.		248	248	18
19	V	20	Dues & Subscription	24,600	Alden Management Services, Inc.		685	(23,915)	19
20	V	30	Depreciation		Alden Management Services, Inc.		2,842	2,842	20
21	V	32	Amortization		Alden Management Services, Inc.		77	77	21
22	V	33	Real Estate Tax		Alden Management Services, Inc.		5,668	5,668	22
23	V	35	Rent - Equipment & Vehicles		Alden Management Services, Inc.		47,389	47,389	23
24	V	32	Interest		Alden Management Services, Inc.		122,062	122,062	24
25	V	1	Dietary		Alden Management Services, Inc.		7,172	7,172	25
26	V	3	Housekeeping		Alden Management Services, Inc.		5,035	5,035	26
27	V	7	Employee Benefits - Gen'l Services		Alden Management Services, Inc.		6,794	6,794	27
28	V	10	Nursing & Medical records Salaries		Alden Management Services, Inc.		57,435	57,435	28
29	V	15	Employee Benefits - Health Care		Alden Management Services, Inc.		9,679	9,679	29
30	V	17	Administrative Salary		Alden Management Services, Inc.		174,576	174,576	30
31	V								31
32	V	27	Employee Benefits - Admin		Alden Management Services, Inc.		59,716	59,716	32
33	V	19	Professional Fees (GL 6801)	904,811	Alden Management Services, Inc.		50,242	(854,569)	33
34	V	21	General & Administrative		Alden Management Services, Inc.		300,264	300,264	34
35	V	6	Repairs and Maintenance	40,577	Alden Management Services, Inc.		42,691	2,114	35
36	V								36
37	V								37
38	V								38
39	Total		\$ 969,988				\$ 915,892	\$ * (54,096)	39

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

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center # 0032896 Report Period Beginning: 1/1/08 Ending: 12/31/08

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Diet Consultant	\$ 10,800	Prism Health Care Services, Inc.	0.00%	\$ 2,733	\$ (8,067)
16	V	1 Diet Salary		Prism Health Care Services, Inc.		6,315	6,315
17	V	2 Tube Feeding	32,335	Prism Health Care Services, Inc.		17,844	(14,491)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		9,911	3,251
19	V	39 Ancillary Supplies	90,040	Prism Health Care Services, Inc.		45,549	(44,491)
20	V	21 Salary - G & A		Prism Health Care Services, Inc.		10,189	10,189
21	V	27 Employee Benefit		Prism Health Care Services, Inc.		1,802	1,802
22	V	7 Employee Benefit		Prism Health Care Services, Inc.		628	628
23	V	21 General and Administrative		Prism Health Care Services, Inc.		6,767	6,767
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		\$ 139,835			\$ 101,738	\$ * (38,097)

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

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center # 0032896 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	\$ 304,827	Forum Extended Care Services II, Inc.	0.00%	\$ 443,183	\$ 138,356	15
16	V	39	I.V.	258,023	Forum Extended Care Services II, Inc.		37,620	(220,403)	16
17	V	39	Wound Care	9,143	Forum Extended Care Services II, Inc.		7,290	(1,853)	17
18	V	10	House Stock	10,577	Forum Extended Care Services II, Inc.		9,976	(601)	18
19	V	10	Pharmacy Consult.	6,158	Forum Extended Care Services II, Inc.		8,782	2,624	19
20	V	27	Employ. Vaccin.	3,106	Forum Extended Care Services II, Inc.		2,477	(629)	20
21	V	27	Employ. Benefits: G & A		Forum Extended Care Services II, Inc.		3,377	3,377	21
22	V	21	Salary - G&A		Forum Extended Care Services II, Inc.		29,077	29,077	22
23	V	21	Gen'l & Admin		Forum Extended Care Services II, Inc.		19,021	19,021	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		3,949	3,949	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		228	228	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		\$ 591,834				\$ 566,328	\$ * (25,506)	39

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

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center # 0032896 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 Therapy	\$ 972,851	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 898,533	\$ (74,318)	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		\$ 972,851			\$ 898,533	\$ * (74,318)	39

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

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center # 0032896 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 and Maintenance	\$ 23,601	Alden Bennett Construction Company, Inc.	0.00%	\$ 23,466	\$ (135)	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		\$ 23,601			\$ 23,466	\$ * (135)	39

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

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center # 0032896 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 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	0 \$ *	39

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

STATE OF ILLINIOS

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center Provider No. 0032896 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			
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 Poplar Creek Rehab & Health Care C # 0032896 Report Period Beginning: 1/1/08 Ending: 12/31/08

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg	President	CEO	100.00	170,759	2.052	0.05	Salary	\$ 9,241	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	63,755	2.052	0.05	Salary	3,450	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,092	2.052	0.05	Salary	2,007	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	\$ 14,698		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 Poplar Creek Rehab & Health Care Center # 0032896 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	\$	62,461	\$ 3,787	1	
2	24	Travel/Seminar	patient days *	30	85,812		62,461	4,406	2	
3	25	Other Admin Travel	patient days *	30	294,582		62,461	15,124	3	
4	26	Insurance	patient days *	30	4,828		62,461	248	4	
5	20	Dues/Subscriptions	patient days *	30	13,344		62,461	685	5	
6	30	Depreciation	no. of providers	30	98,652		1	2,842	6	
7	32	Amortization	patient days *	30	1,500		62,461	77	7	
8	33	Real Estate Tax	patient days *	30	125,958		62,461	5,668	8	
9	35	Rent-Equip/Vehic	patient days *	30	923,032		62,461	47,389	9	
10	32	Interest	patient days *	30	1,783,086		62,461	122,062	10	
11	1	Dietary Salary	patient days *	30	139,689	139,689	62,461	7,172	11	
12	3	Housekeeping Salary	patient days *	30	98,076	98,076	62,461	5,035	12	
13	7	Employee Benef-Gen'l Servs	patient days *	30	131,320		62,461	6,794	13	
14	10	Nurs/Med Rec Salary	patient days *	30	1,256,694	1,256,694	62,461	57,435	14	
15	15	Employee Benef-Health Care	patient days *	30	187,098		62,461	9,679	15	
16	17	Administrative Salary	patient days *	30	2,118,865	2,118,865	62,461	174,576	16	
17	27	Employee Benef-Administrative	patient days *	30	1,165,559		62,461	59,716	17	
18	19	Professional Fees	patient days *	30	978,599	605,253	62,461	50,242	18	
19	21	Gen'l & Admin	patient days *	30	5,924,144	5,104,656	62,461	300,264	19	
20	6	Repair & Mainten.	patient days *	30	831,505	644,276	62,461	42,691	20	
21									21	
22									22	
23		* 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								23
24		In those rare cases, the cost would not be part of the overall allocation process but directly allocated to the appropriate provider								24
25	TOTALS				\$ 16,236,114	\$ 9,967,509		\$ 915,892	25	

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care C # 0032896 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									
	<b>A. Directly Facility Related</b>											
	<b>Long-Term</b>											
1	Cambridge		x	Mortgage		09/02	\$ 9,875,100	\$ 9,282,694	12/2037	6.5000	\$ 588,054	1
2												2
3												3
4	Amortization of Finance Fees										1,740	4
5	Insurance Reclass (Interest)										6,774	5
	<b>Working Capital</b>											
6												6
7	Related Party-AMS		x	Working Capital							122,062	7
8	Related Party-FECII		x	Working Capital							3,949	8
9	TOTAL Facility Related						\$ 9,875,100	\$ 9,282,694			\$ 722,579	9
	<b>B. Non-Facility Related*</b>											
10	Interest Income Repl Reserve										(1,580)	10
11	Patient Int Inc (GL4646/4975)										(1,170)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (2,750)	14
15	TOTALS (line 9+line14)						\$ 9,875,100	\$ 9,282,694			\$ 719,829	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 46,668 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 Poplar Creek Rehab & Health Care Center

# 0032896 Report Period Beginning:

1/1/08 Ending:

12/31/08

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 249,325 B. General Construction Type: Exterior brick Frame steel Number of Stories 3

C. Does the Operating Entity?  (a) Own the Facility  (b) Rent from a Related Organization.  (c) Rent from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?  (a) Own the Equipment  (b) Rent equipment from a Related Organization.  (c) Rent equipment from Completely Unrelated Organization.  
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's 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)

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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	Patient Care	62,115	1978	\$ 90,580	1
2					2
3	TOTALS	62,115		\$ 90,580	3

**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	217	1995	1988	9,202,500	230,062	40	230,062		3,022,827	4
5										5
6										6
7										7
8	Related Party-Forum		1978	14,056		25			14,056	8
<b>Improvement Type**</b>										
9	Electrical work/deoc/construction/fire alarm		1988	34,647		5-10			34,647	9
10	Sink repair/painting/marble work/class/electrical		1989	142,814		5-10			142,814	10
11	Install pump/village street signal/heater motor		1990	12,416		5-15			12,416	11
12	Replace boiler/replace a/c unit/replace condensor		1991	11,622		5-15			11,622	12
13	Flooring/clean condensor/roto-rooter/sprinkler/pump		1992	15,458	199	5-25	199		13,852	13
14	HVAC/electrical work/flooring/fan/counter /cabinets		1993	72,195	1,181	5-20	1,181		63,758	14
15	HVAC/prior credits applied		1994	(5,559)		10-15			(5,559)	15
16	A/C work/electricity repair/HVAC repairs		1995	23,105	1,523	5-15	1,523		22,761	16
17	Increase lighting levels on first floor		1996	8,838	589	15	589		7,167	17
18	Repair and epoxy all shower bases		1996	7,164	478	15	478		5,814	18
19	Clean coils to existing NU-AHL		1996	7,164		10			7,164	19
20	Laundry-enclose dryer area, door etc.		1996	7,763	388	20	388		4,754	20
21	Redesign PT,OT, activity area		1996	11,943	597	20	597		7,464	21
22	Repair restucco 2 entrance monuments		1996	5,014		10			5,014	22
23	Remove & replace roof with new		1996	89,573	4,479	20	4,479		54,865	23
24	Replace 2-25 gallon 450 BTU hot water heaters		1996	41,801	2,787	15	2,787		34,371	24
25	Add alternate biler phasing standby/back		1996	5,972	398	15	398		4,877	25
26	Change roof exhausts		1996	13,137	876	15	876		10,803	26
27	Repaint all painted surfaces in soda shop		1996	1,850		5			1,850	27
28	Add pantries w/kitchen equip to 1,2,3rd floors		1996	122,492	6,125	20	6,125		75,028	28
29	Siegert (sprinkler system)		1996	29,000	1,933	15	1,933		24,648	29
30	Tri-star install cooler assec.		1997	1,864		5			1,864	30
31	Cummis/onan -install pump		1997	4,959		5			4,959	31
32	Network environment -repair pipe		1997	8,000		5			8,000	32
33	Network environment -repair pipe		1997	6,800		5			6,800	33
34	A&B install cable in all rooms		1997	4,680		10			4,680	34
35										35
36										36

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

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

See Page 12A, Line 70 for total

STATE OF ILLINOIS

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center

# 0032896

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		\$	\$		\$	\$	\$		37
38	Wigdahl electric-insall outlet and lights	1998	1,778		5			1,778	38
39	A&B custom cable install cable tv 2nd floor rooms	1998	4,680		5			4,680	39
40	CSI-maint. On choller and clean condensor valves	1998	8,400	420	10	420		8,400	40
41	CSI -repair compressor and freon	1998	2,330	155	15	155		1,603	41
42	CSI-repair condensing unit on cooler	1998	1,869	124	10	124		1,869	42
43	ABC	1998	1,748,376	47,254	5-20	47,254		515,241	43
44	ABC	1998	13,080	1,199	10	1,199		13,080	44
45	Alpha Sign-signs and plaques	1999	9,881	494	20	494		4,734	45
46	CSI-repair condensor	1999	1,528	153	10	153		1,427	46
47	Fos valley fire & safety-smoke detectors	1999	6,502	650	10	650		5,959	47
48	CSI-repair boiler	1999	1,875	125	15	125		1,146	48
49	CSI - compressor	1999	1,531	102	15	102		927	49
50	Equipment Int.-washing machine	1999	1,936		5			1,936	50
51	ABC-concrete, fencing	1999	12,735	849	15	849		7,712	51
52	Climate Services, -replace coil/thermostat	1999	5,425	543	10	543		5,425	52
53	DBS contracting-install lawn sprinkler svstem	2000	1,863	124	15	124		1,055	53
54	New Horizons	2000	525		3			525	54
55	New Horizons	2000	667		3			667	55
56	New Horizons	2000	714		3			714	56
57	New Horizons	2000	824		3			824	57
58	Alden Design	2000	4,440	222	20	222		1,850	58
59	Alden Design	2000	5,500	275	20	275		2,269	59
60	Walter Mayer -interior finishes	2000	4,000	267	15	267		2,357	60
61	CSI-window treatment	2000	19,411		5			19,411	61
62	DBS contracting - Alden sign	2000	1,500		5			1,500	62
63	Equipment Int.-repair dryer	2000	1,864		3			1,864	63
64	A&B custom cable install cable tv 1st floor rooms	1998	5,760		5			5,760	64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 11,770,262	\$ 304,571		\$ 304,571	\$	\$ 4,218,029	70

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

## STATE OF ILLINOIS

Page 12B

Facility Name &amp; ID Number Alden Poplar Creek Rehab &amp; Health Care Center

# 0032896

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	\$ 11,770,262	\$ 304,571		\$ 304,571		\$ 4,218,029		1
2	Equipment Int. -repair dryer	2000 926		3			926		2
3	GTMechanical-repair cooler and freezer doors	2000 1,530		5			1,530		3
4	CSI-Coker Service-replace walk-in cooler doors	2000 2,356		5			2,356		4
5	ABC -misc. construction work	2000 5,949		5			5,949		5
6	Equipment Int. -repair dryer	2000 1,036		5			1,036		6
7	Equipment Int. -repair dryer	2000 1,103		5			1,103		7
8	Equipment Int. -repair dryer	2000 1,103		5			1,103		8
9	Washtown Equipment(repair washers)	2001 572		3			572		9
10	CAPPS - Plumbing	2001 5,565	557	10	557		4,315		10
11	Alden Bennett Construction (carpeting)	2001 6,617		3			6,617		11
12	Alden Bennett Construction (misc. repairs)	2001 2,160		5			2,160		12
13	CAPPS - Plumbing (plumbing repairs)	2001 1,865		5			1,865		13
14	Long Elevator (car stations in two elevators)	2001 4,800	320	15	320		2,320		14
15	Fire Pros (fire alarm control panel upgrade)	2001 1,650	165	10	165		1,196		15
16	GT Mechanical (laundry exhaust fan for dryers)	2001 2,398		5			2,398		16
17	The Floor Source (carpeting in dining room)	2001 2,866		3			2,866		17
18	Capps - Plumbing (plumbing repairs)	2001 2,215		5			2,215		18
19	ABC - Parking lot Repair	2002 59,397	2,970	20	2,970		19,552		19
20	ABC - Misc. Repairs	2002 3,734	373	10	373		2,332		20
21	Alden Bennett Construction (carpeting)	2002 (6,617)		3			(6,617)		21
22	Capps Plumbing (hot water pump)	2002 1,885		5			1,885		22
23	Capps Plumbing (install new drain)	2002 1,685		5			1,685		23
24	GT Mechanical (condenser pump motor)	2002 2,505	251	10	251		1,652		24
25	Alden Bennett Construction (alarm annunciator)	2002 7,769	777	10	777		5,050		25
26	GT Mechanical (replaced motor)	2002 3,112		5			3,112		26
27	Alden Bennett Construction(chain link gate)	2002 2,565		5			2,565		27
28	GT Mechanical (replace motor)	2002 2,287		5			2,287		28
29	GT Mechanical (taco pump)	2002 3,808	381	10	381		2,413		29
30	Capps Plumbing & Sewer (handicapped accesible fountains)	2002 2,500	250	10	250		1,542		30
31	New Horizons Communication (phone & jacks instal)	2002 3,651	365	10	365		2,221		31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 11,903,254	\$ 310,980		\$ 310,980		\$ 4,298,235		34

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

Facility Name &amp; ID Number Alden Poplar Creek Rehab &amp; Health Care Center

# 0032896

Report Period Beginning:

1/1/08

Ending:

12/31/08

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 11,903,254	\$ 310,980		\$ 310,980	\$	\$ 4,298,235	1
2	Alden Bennett Construction (Automatic door op.eqpt)	2003	5,785	578	10	578		3,179	2
3	Alden Bennett Construction (3rd Floor remodelling)	2003	5,731	573	10	573		3,199	3
4	Alden Bennett Construction(elevator)	2003	2,595	346	5	346		2,595	4
5	CSI Coker Service (Refridgerator repairs)	2003	5,283	351	5	351		5,283	5
6	CSI Coker Service (kitchedn eqpt repairs)	2003	2,833	376	5	376		2,833	6
7	Patten CAT (AMS Billings)(engine reapears)	2003	1,598	238	5	238		1,598	7
8	GT Mechanical (plumbing reapiers)	2003	2,544	423	5	423		2,544	8
9	Alden Bennett Construction (Carept/elevator cab.)	2003	1,437		3			1,437	9
10	GT Mechanical (plumbing reapiers)	2004	2,810	562	5	562		2,763	10
11	GT Mechanical (plumbing reapiers)	2004	1,267	253	5	253		1,244	11
12	GT Mechanical (plumbing reapiers)	2004	4,055	270	15	270		1,260	12
13	GT Mechanical (plumbing reapiers)	2004	4,469	893	5	893		3,944	13
14	Alden Bennett Construction (Boiler repairs.)	2004	2,133	106	20	106		468	14
15	Oak Fire/Security Systems(fire pumpair re)	2004	2,550	510	5	510		2,125	15
16	System Electric (electrical work)	2005	1,080	216	5	216		738	16
17	Capps Plumbing (new weighted suspended floats)	2005	1,426	285	5	285		903	17
18	A & B Custom Cable (cable wires/dist amp)	2005	1,541	154	10	154		563	18
19	Capps Plumbing (new ball valve/ 3rd floor kitchen sink)	2005	2,185	437	5	437		1,457	19
20	Door alarm	2005	2,508	376	5	376		752	20
21	CSI Coker (Dishwasher repair)	2005	3,467	693	5	693		2,657	21
22	Equipment International (tumbler weldment)	2005	3,656	366	10	366		1,311	22
23	GT Mechanical (laundry exhaust fan)	2005	3,769	754	5	754		2,953	23
24	GT Mechanical (laundry exhaust fan)	2005	3,800	760	5	760		2,977	24
25	GT Mechanical (replace lower motor)	2005	4,558	912	5	912		1,140	25
26	ABC (windows)	2005	4,756	951	5	951		3,091	26
27	GT Mechanical (major repair to AC)	2005	6,216	622	10	622		2,280	27
28									28
29	Long Elevator (new relav, contacts and PC board)	2006	2,854	571	5	571		856	29
30	ABC (Flagpole, aerator, shower)	2006	2,838	568	5	568		781	30
31	ABC (Fasco motor, rebuild kit, cables, faucet)	2006	3,167	633	5	633		739	31
32	Capps Plumbing (new tempering and IP valves)	2006	4,388	293	15	293		708	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 12,000,553	\$ 325,050		\$ 325,050	\$	\$ 4,356,613	34

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

STATE OF ILLINOIS

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center

# 0032896

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		\$ 12,000,553	\$ 325,050		\$ 325,050		\$ 4,356,613	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	Adj for ABC related party profit	2008	(801)	(11)		(11)		(11)	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,076,745	\$ 327,695		\$ 327,695		\$ 4,422,114	34

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

## STATE OF ILLINOIS

Page 12E

Facility Name &amp; ID Number Alden Poplar Creek Rehab &amp; Health Care Center

# 0032896

Report Period Beginning:

1/1/08

Ending:

12/31/08

## XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	<b>Totals from Page 12D, Carried Forward</b>	\$ 12,076,745	\$ 327,695		\$ 327,695	\$	\$ 4,422,114		1
2	Lee's Carpet - office carpet	2007 3,153	315	10	315		578		2
3	ABC - Parking Lot repair	2007 5,165	516	10	516		602		3
4	ABC - new smoke detectors	2007 7,883	789	10	789		1,512		4
5	ABC - new door	2007 2,626	263	10	263		482		5
6	ABC - new carpet	2007 17,048	1,705	10	1,705		2,984		6
7	ABC - new door operator	2007 2,559	511	5	511		810		7
8	ABC - new carpet	2007 42,573	4,257	10	4,257		6,740		8
9	ABC - new carpet	2007 23,548	2,355	10	2,355		3,532		9
10	ABC - new Burkav 670,000 btu	2007 26,526	2,653	10	2,653		3,979		10
11	ABC - new piping condenser	2007 27,385	2,738	10	2,738		4,107		11
12	ABC - new carpet	2007 10,740	1,074	10	1,074		1,611		12
13	ABC - Parking Lot repair	2007 9,393	939	10	939		1,017		13
14	ABC - Parking Lot repair	2007 4,959	496	10	496		537		14
15	ABC - new elevator rails	2007 6,633	663	10	663		718		15
16	ABC - new evac signage	2007 4,201	420	10	420		455		16
17	ABC - push button security lock	2008 3,050	203	5	203		203		17
18	Oak Fire - 1st FI Nurse call svstem & annunciator repairs	2008 3,150	210	10	210		210		18
19	ABC - new door hardware	2008 4,267	249	10	249		249		19
20	TopNotch - repair compressor	2008 4,057	197	12	197		197		20
21	ABC - replace broken plumbing fixture	2008 3,288	82	20	82		82		21
22	American Backflow - 1.25 hot laundrv RPZ repair	2008 3,480	145	10	145		145		22
23	ABC - boiler 1 & 2 repairs	2008 34,947	437	20	437		437		23
24	ABC - boiler 1 & 2 repairs	2008 5,833	73	20	73		73		24
25	ABC - plumbing electricals HVAC repairs sealants	2008 9,360	104	15	104		104		25
26	ABC - new window, sun shades, 2nd & 3rd FL	2008 2,644	220	10	220		220		26
27	RB Higgins - 30 pressure relief mattresses	2008 4,335	506	5	506		506		27
28	ABC - carpet, 2nd & 3rd FL	2008 19,088	318	5	318		318		28
29	ABC - carpet, 2nd & 3rd FL	2008 20,254	338	5	338		338		29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>	\$ 12,388,890	\$ 350,471		\$ 350,471	\$	\$ 4,454,860		34

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

STATE OF ILLINOIS

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center

# 0032896

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 12E, Carried Forward	\$ 12,388,890	\$ 350,471		\$ 350,471		\$ 4,454,860		1
2	ABC - new door hardware - alzheimer unit residents	2008 8,225	69	10	69		69		2
3	ABC - sewage pump	2008 16,242		10					3
4	ABC - new HVAC motors	2008 6,058		10					4
5									5
6									6
7	White Way Sign - signage	2008 17,495		10					7
8	ABC - new asphalt	2008 9,944		8					8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)	\$ 12,446,854	\$ 350,540		\$ 350,540		\$ 4,454,929		34

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

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center # 0032896 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	\$ 1,227,782	\$ 93,601	\$ 93,601	\$	various	\$ 850,706	71
72	Current Year Purchases	125,160	4,972	4,972		various	8,658	72
73	Fully Depreciated Assets	373,599	3,068	3,068		various	373,599	73
74								74
75	TOTALS	\$ 1,726,541	\$ 101,641	\$ 101,641	\$		\$ 1,232,963	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	2	
	Reference	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)	\$ 14,268,538	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 452,181	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 452,181	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 5,692,455	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:				\$ <u>0</u>			3
4	Additions							4
5								5
6								6
7	<b>TOTAL</b>				\$			7

10. Effective dates of current rental agreement:  
 Beginning Nov 2007  
 Ending Oct 2017

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: \$ 15,048 Description: copy machine lease and other office equipment lease (GL6861 & 6859)  
 (Attach a schedule detailing the breakdown of movable equipment)

\* 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.

**C. Vehicle Rental (See instructions.)**

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Rel Party - AMS (6A)</u>		\$ <u>#####</u>	\$ <u>31,748</u>	17
18	<u>Alden Realty/Arni Yusim</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>16,982</u>	18
19					19
20					20
21	<b>TOTAL</b>		\$ <u>#####</u>	\$ <u>48,730</u>	21

**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 style="text-align: right;"> <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. <b>CLASSROOM PORTION:</b></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. <b>CLINICAL PORTION:</b></p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	---	--

**B. EXPENSES**

**ALLOCATION OF COSTS (d)**

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	<b>TOTALS</b>	\$	\$	\$	\$
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)	
<b>TOTAL TRAINED</b>	

- (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	\$					\$ 364,462	\$		\$	364,462	1
2	Licensed Speech and Language Development Therapist	39-3	hrs						50,322				50,322	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	39-3	hrs						558,067				558,067	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							443,183			443,183	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							(74,318)	237,250			162,932	13
14	TOTAL			\$					\$ 898,533	\$ 680,433			\$ 1,578,966	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.

**UPDATED AMOUNTS**  
**03/17/09 TV**

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	\$364,461.76
2. ST	39-3	To Col 5	50,322.02
3.			
4. PT	39-3	To Col 5	558,066.83
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			304,827.01
Manual Input from Related Party- Forum Drugs			138,356.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col €	443,183.01
10.			
11.			
12. Exceptional Care-Salaries:	See pg 16A	To Col.	0.00
12. Exceptional Care-Supplies:	See pg 16A	To Col.	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	(74,318.00)
Other			412,311.13
Manual Input: Related Party - Prism			(44,491.00)
Manual Input: Related Party FECII - I.V.			(220,403.00)
Manual Input: Related Party FECII - Wound Care			(1,853.00)
Oxygen, from reclass worksheet			91,686.00
13. Col 6: Supplies Total		To Col 6	237,250.13
13. Total Line 13, Column 8			162,932.13
14. Total			1,578,965.75

## STATE OF ILLINOIS

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Facility Name &amp; ID Number Alden Poplar Creek Rehab &amp; Health Care Center # 0032896 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*	
<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	1
2	Cash-Patient Deposits		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 68,000 )	2,720,439	3
4	Supply Inventory (priced at )	2,173	4
5	Short-Term Investments		5
6	Prepaid Insurance		6
7	Other Prepaid Expenses	3,577	7
8	Accounts Receivable (owners or related parties)		8
9	Other(specify): Due from 3rd Parties	128,608	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 2,854,797	10
<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable		11
12	Long-Term Investments		12
13	Land	310,554	13
14	Buildings, at Historical Cost	11,273,591	14
15	Leasehold Improvements, at Historical Cost	848,452	15
16	Equipment, at Historical Cost	757,300	16
17	Accumulated Depreciation (book methods)	(1,066,117)	17
18	Deferred Charges		18
19	Organization & Pre-Operating Costs		19
20	Accumulated Amortization - Organization & Pre-Operating Costs		20
21	Restricted Funds	315,795	21
22	Other Long-Term Assets (specify):	47,798	22
23	Other(specify): Due from Affiliates	4,057,118	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 4,596,753	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 7,451,550	25

	1	2	
	Operating	After Consolidation*	
<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,020,816	26
27	Officer's Accounts Payable		27
28	Accounts Payable-Patient Deposits	209,745	28
29	Short-Term Notes Payable		29
30	Accrued Salaries Payable	341,074	30
31	Accrued Taxes Payable (excluding real estate taxes)	60,607	31
32	Accrued Real Estate Taxes(Sch.IX-B)		32
33	Accrued Interest Payable	48,734	33
34	Deferred Compensation		34
35	Federal and State Income Taxes		35
<b>Other Current Liabilities(specify):</b>			
36	Accr Ins, exp, IDPA	81,950	36
37			37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 1,714,192	38
<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable		39
40	Mortgage Payable	9,164,405	40
41	Bonds Payable		41
42	Deferred Compensation		42
<b>Other Long-Term Liabilities(specify):</b>			
43			43
44	Shareholder Loans/Others		44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$ 9,164,405	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 1,714,192	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 5,737,358	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 7,451,550	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,141,913	1
2	Restatements (describe):		2
3	external audit adjustment made after 2007 cost report was		3
4	submitted. These have no effect on prior year's report:		4
5	Bad debt, Medicare revenues (non allowables)	(36,739)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,105,174	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	1,632,184	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,632,184	17
<b>B. Transfers (Itemize):</b>			
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)	\$ 5,737,358	24 *

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

STATE OF ILLINOIS

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center # 0032896 Report Period Beginning: 1/1/08 Ending: 12/31/08 Page 19

**VII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**

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

		1	
Revenue		Amount	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 12,792,541	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 12,792,541	3
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	140,310	6
7	Oxygen	97,006	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 237,316	8
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	1,568	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	786	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	12	19
20	Radiology and X-Ray		20
21	Other Medical Services	6,123	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 8,489	23
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	1,170	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 1,170	26
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Misc Income/Gain on Sale of Fixed Assets/Adjustment</b>		28
28a	<b>to Prior Invoices</b>	1,149	28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 1,149	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 13,040,665	30

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	1,684,676	31
32	Health Care	3,681,163	32
33	General Administration	2,518,786	33
<b>B. Capital Expense</b>			
34	Ownership	1,714,734	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,689,988	35
36	Provider Participation Fee	119,134	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 11,408,481	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	1,632,184	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 1,632,184	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 Poplar Creek Rehab & Health Care Center # 0032896 Report Period Beginning: 1/1/08 Ending: 12/31/08

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**Details of Page 19, Line 28**

Medical records	677.00
Jury Duty	34.00
Food Vendor rebate	1,343.00
Miscellaneous	98.00
Adjustments to Prior Invoices	(14,268.00)
Gains on Sale of Fixed Assets	<u>13,265.00</u>
<b>Total</b>	<b><u>1,149.00</u></b>

Facility Name & ID Number Alden Poplar Creek Rehab & Health Care Center

# 0032896

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	1,528	1,649	\$ 66,618	\$ 40.40	1
2	Assistant Director of Nursing	1,120	1,272	47,779	37.56	2
3	Registered Nurses	35,737	37,738	1,267,648	33.59	3
4	Licensed Practical Nurses	15,161	17,077	461,720	27.04	4
5	CNAs & Orderlies	82,280	86,197	1,092,906	12.68	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,096	2,230	39,275	17.61	9
10	Activity Assistants	5,374	5,632	50,586	8.98	10
11	Social Service Workers	2,660	2,805	29,587	10.55	11
12	Dietician					12
13	Food Service Supervisor	2,016	2,080	46,537	22.37	13
14	Head Cook					14
15	Cook Helpers/Assistants	30,761	33,661	327,813	9.74	15
16	Dishwashers					16
17	Maintenance Workers	1,968	2,080	49,245	23.68	17
18	Housekeepers	18,941	20,650	209,073	10.12	18
19	Laundry	6,104	6,582	56,210	8.54	19
20	Administrator	136	263	24,642	93.70	20
21	Assistant Administrator	1,856	2,000	82,705	41.35	21
22	Other Administrative	9,985	10,784	291,365	27.02	22
23	Office Manager	1,800	2,080	39,469	18.98	23
24	Clerical	2,127	2,313	22,635	9.79	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,664	3,896	119,812	30.75	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director	1,749	1,828	21,598	11.82	32
33	Other(specify) Alzheimer Supervi	5,257	5,696	80,196	14.08	33
34	TOTAL (lines 1 - 33)	232,320	248,513	\$ 4,427,419 *	\$ 17.82	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	2000/monthly	24,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	434/monthly	5,208	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	280/monthly	3,360	11-3	44
45	Social Service Consultant	65/monthly	520	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 43,888		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 Poplar Creek Rehab & Health Care Center

# 0032896

Report Period Beginning: 1/1/08

Ending: 12/31/08

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	
Sherry Lea Marquart	Administrator	0	\$ 24,642	Workers' Compensation Insurance	\$ 98,036	IDPH License Fee	\$	
Jeffrey Russell	Assistant Administrator	0	82,705	Unemployment Compensation Insurance	34,871	Advertising: Employee Recruitment	2,253	
107,347				FICA Taxes	330,581	Health Care Worker Background Check (Indicate # of checks performed 77)	770	
				Employee Health Insurance	38,634	Patient Background Checks	2,930	
				Employee Meals	37,532	Surety Bond Fee	100	
				Illinois Municipal Retirement Fund (IMRF)*		IL Health Care Association	8,196	
				Union, Health & Welfare	137,207	IL Sec of State CyberService Express	103	
				Pension	34,553	Related Party - AMS (6A)	685	
				Dental & Life	984			
				Employee Relations, Misc Payroll Costs,		Less: Public Relations Expense	( )	
				Drug Tests, Vaccinations, 401k match	15,226	Non-allowable advertising	( )	
				Back out benefits for Marketing Manager	(8,372)	Yellow page advertising	( )	
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 107,347	TOTAL (agree to Schedule V, line 22, col.8)	\$ 719,252	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 15,037	
(List each licensed administrator separately.)								
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	
							Related Party - AMS (6A)	4,406
							Seminar Expense	
							Leadership Training (Deming)	4,346
							Family Alliance Alzheimer Association	1,654
							IHCA/Customer Svc	4,848
							Entertainment Expense	( )
							(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL		\$	TOTAL	\$ 15,254
(Attach a copy of any management service agreement)								
C. Professional Services								
Vendor/Payee	Type		Amount					
AMS	Management Fees		\$ 904,811					
Pathway	Clinical Consultant (Reclassified)		15,654					
Ken Fisch	Legal Fees		15,716					
BDO Seidman	Accounting Fees		2,250					
Ungaretti & Harris	Legal Fees		4,726					
Greenburg/Herman/Laner/Dumbrov	Legal Fees		634					
Medifax EDI	Billing Consultant		644					
Vichow Krause	Accounting Fees		8,000					
Ava Daly	Accounting Fees		98					
TOTAL (agree to Schedule V, line 19, column 3)			\$ 952,533					
(If total legal fees exceed \$5,000, attach copy of invoices.)								

\* Attach copy of IMRF notifications

\*\*See instructions.

Alden Nursing Center - Poplar Creek  
Legal Fee Support  
2008

Pg 21A

Legal Fees Reported on Pg 21, Section C:	21,076.00
Less: Collection, estates & other non-allowable legal fees listed on Pg 5, Ln 19	(13,117.00)
Less: Non-allowable legal fees, if any, deducted on Pg 5A	<u>-</u>
Allowable Legal Fees	<u><u>7,959.00</u></u>



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 Assn. \$8,196
- (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. \$ 52,174 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. \$ 119,134  
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. \$ 37,532 Has any meal income been offset against related costs? \_\_\_\_\_ 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? N/A 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.