

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center

0038000 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	249	Skilled (SNF)	249	91,134	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	249	TOTALS	249	91,134	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
		8	SNF	11,620	2,670	
9	SNF/PED					9
10	ICF	39,177	2,621		41,798	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	50,797	5,291	7,170	63,258	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 69.41%

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 06/15/93

J. Was the facility purchased or leased after January 1, 1978?
YES Date 06/01/92 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 249 and days of care provided 5,771

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

Facility Name & ID Number Alden Town Manor Rehab & Health Care Ct # 0038000 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	426,573	46,887	10,800	484,260	693	484,953	5,511	490,464		1
2	Food Purchase		477,120		477,120	(44,957)	432,163	(73,572)	358,591		2
3	Housekeeping	266,227	51,291		317,518	800	318,318	5,100	323,418		3
4	Laundry	67,864	31,569	633	100,066	78	100,144		100,144		4
5	Heat and Other Utilities			353,691	353,691		353,691	(18,654)	335,037		5
6	Maintenance	45,401		180,754	226,155	20	226,175	56,968	283,143		6
7	Other (specify):* Related Party Benefit							8,134	8,134		7
8	TOTAL General Services	806,065	606,867	545,878	1,958,810	(43,366)	1,915,444	(16,513)	1,898,931		8
B. Health Care and Programs											
9	Medical Director			32,400	32,400		32,400		32,400		9
10	Nursing and Medical Records	3,441,264	350,576	14,755	3,806,595	110,551	3,917,146	62,859	3,980,005		10
10a	Therapy	62,986			62,986		62,986		62,986		10a
11	Activities	63,302	1,673	3,464	68,439	47	68,486		68,486		11
12	Social Services	36,894			36,894		36,894		36,894		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party Benefit							9,803	9,803		15
16	TOTAL Health Care and Programs	3,604,446	352,249	50,619	4,007,314	110,598	4,117,912	72,662	4,190,574		16
C. General Administration											
17	Administrative	135,649			135,649		135,649	88,275	223,924		17
18	Directors Fees										18
19	Professional Services			923,810	923,810	(42,408)	881,402	(746,078)	135,324		19
20	Dues, Fees, Subscriptions & Promotions			75,733	75,733		75,733	(55,374)	20,359		20
21	Clerical & General Office Expenses	214,008	28,305	64,787	307,100	271	307,371	293,750	601,121		21
22	Employee Benefits & Payroll Taxes			702,894	702,894	37,088	739,982	(11,004)	728,978		22
23	Inservice Training & Education										23
24	Travel and Seminar			8,947	8,947		8,947	3,464	12,411		24
25	Other Admin. Staff Transportation			7,665	7,665		7,665	15,317	22,982		25
26	Insurance-Prop.Liab.Malpractice			279,380	279,380	(4,843)	274,537	11,444	285,981		26
27	Other (specify):* Bad Debt & Related Party Benefits			182,796	182,796		182,796	(117,628)	65,168		27
28	TOTAL General Administration	349,657	28,305	2,246,012	2,623,974	(9,892)	2,614,082	(517,834)	2,096,248		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,760,168	987,421	2,842,509	8,590,098	57,340	8,647,438	(461,685)	8,185,753		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.

STATE OF ILLINOIS

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Facility Name & ID Number Alden Town Manor Rehab & Health Care Center #0038000 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	
	D. Ownership											
30	Depreciation			80,098	80,098		80,098	324,114	404,212			30
31	Amortization of Pre-Op. & Org.			9,343	9,343	(9,343)						31
32	Interest			523,090	523,090	(161,573)	361,517	458,716	820,233			32
33	Real Estate Taxes			787,984	787,984	(787,984)		862,804	862,804			33
34	Rent-Facility & Grounds			1,058,423	1,058,423	787,984	1,846,407	(1,846,407)				34
35	Rent-Equipment & Vehicles			9,197	9,197		9,197	47,994	57,191			35
36	Other (specify):* MIP							59,939	59,939			36
37	TOTAL Ownership			2,468,135	2,468,135	(170,916)	2,297,219	(92,840)	2,204,379			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		488,962	739,430	1,228,392	113,576	1,341,968	(271,411)	1,070,557			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			136,702	136,702		136,702		136,702			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		488,962	876,132	1,365,094	113,576	1,478,670	(271,411)	1,207,259			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,760,168	1,476,383	6,186,776	12,423,327		12,423,327	(825,936)	11,597,391			45

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

Alden Town Manor Rehab & Health Care Center

IDPH Facility ID Number: #0038000

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		(44,957.00)	Employee Meals
	22	44,957.00	Employee Meals
22		(7,869.00)	Uniforms
	10	5,960.00	Uniforms
	1	693.00	Uniforms
	3	800.00	Uniforms
	4	78.00	Uniforms
	6	20.00	Uniforms
	11	47.00	Uniforms
	21	271.00	Uniforms
26		(2,156.00)	Interest - old policy/curr yr portion
	32	2,156.00	Interest - old policy/curr yr portion
10		(113,576.00)	Oxygen - to appropriate cost center
	39	113,576.00	Oxygen - to appropriate cost center
33		(787,984.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	787,984.00	Rent - Real Estate Tax on associated landowner (Pg 6)
<u>Others, if any:</u>			
19		(42,408.00)	Reclass Clinical Coordinators (Pathways) to Ln 10
	10	42,408.00	Reclass Clinical Coordinators (Pathways) to Ln 10
31		(9,343.00)	reclass amortization on Capital Lease Obligation
	32	9,343.00	reclass amortization on Capital Lease Obligation
32		(175,759.00)	reclass Settlement from dept of Labor to Nursing
	10	175,759.00	reclass Settlement from dept of Labor to Nursing
Net		-	

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center

0038000

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	14,451	30		9
10	Interest and Other Investment Income	(18,235)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,149)	2		13
14	Non-Care Related Interest	(79,559)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(7,964)	21		17
18	Fines and Penalties	(211,659)	32		18
19	Entertainment	(986)	20		19
20	Contributions	(9,103)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(32,082)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(182,796)	27		24
25	Fund Raising, Advertising and Promotional	(14,885)	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				29
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (544,967)		\$	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)	(257,591)	various	34
35	Other- Attach Schedule	(23,378)	PG 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (280,969)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (825,936)		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 Town Manor Rehab & Health Care Center

ID# 0038000

Report Period Beginning: 1/1/08

Ending: 12/31/08

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Late Fees on Utilities	\$ (11,472)	5	1
2	Late Fees on Telephone	(311)	21	2
3	Intercompany Interest	(143,689)	32	3
4	Misc Income (medical records)	(686)	10	4
5	Misc Income (jury duty)	(81)	21	5
6	Misc Income (food rebate)	(1,061)	2	6
7	Zero out Vendor settlement - late fees water	11,018	21	7
8	Zero out Vendor settlement - late fees water	(11,018)	5	8
9	Marketing Manager Salaries (GL 6701-100-009)	(74,524)	21	9
10	back out Employee Benefit for Marketing Manager	(11,004)	22	10
11	back out Bank Charges - Town Manor Associates, L.L.C	(699)	21	11
12	Deming Leadership Training adjustment	(998)	24	12
13	Add back prior year tax refund	54,492	33	13
14	reduce Depreciation exp on pg13 items<\$2,500	(15,189)	30	14
15	reduce Depreciation exp on pg12 items<\$2,500 TM	(566)	30	15
16	reduce Depreciation exp on pg12 items<\$2,500 Cicero	(1,849)	30	16
17	expense capital item <\$2,500 on pg13	35,627	6	17
18	expense capital item <\$2,500 on pg12 TM	4,222	6	18
19	back out Chicago Chamber of Commerce donation	(400)	20	19
20	adjustment on depreciation	3,723	30	20
21	back out IHCA PAC Fees 2008	(3,923)	20	21
22	interest on Officers' Loans	(27,472)	32	22
23	adjust on Real Estate Taxes	(1,101)	33	23
24	Back out Americans for Job Security (PAC Dues)	(2,171)	20	24
25	Add back Department of Labor Settlement	175,759	32	25
26	Adj for ABC related party profit-Pg12	(4)	30	26
27	Adj for ABC related party profit-Pg13	(1)	30	27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(23,378)		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	\$ 1,846,407	Town Manor Associates, L.L.C.		\$	\$ (1,846,407) 1
2	V	32 Investment Income RR	3,779	Town Manor Associates, L.L.C.			(3,779) 2
3	V	19 Accounting Fees		Town Manor Associates, L.L.C.		5,500	5,500 3
4	V	33 Real Estate Tax		Town Manor Associates, L.L.C.		787,984	787,984 4
5	V	26 Property & Liability Insurance		Town Manor Associates, L.L.C.		11,193	11,193 5
6	V	32 Interest on Mortgage		Town Manor Associates, L.L.C.		578,142	578,142 6
7	V	32 Interest on Operating Loss Loan		Town Manor Associates, L.L.C.		114,751	114,751 7
8	V	30 Depreciation		Town Manor Associates, L.L.C.		305,973	305,973 8
9	V	32 Amortization		Town Manor Associates, L.L.C.		2,603	2,603 9
10	V	36 Mortgage Insurance Premium		Town Manor Associates, L.L.C.		59,939	59,939 10
11	V	21 Misc Administrative Expenses		Town Manor Associates, L.L.C.		1,349	1,349 11
12	V	19 Professional Fees		Town Manor Associates, L.L.C.		41,357	41,357 12
13	V						
14	Total		\$ 1,850,186			\$ 1,908,791	\$ * 58,605 14

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

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center # 0038000 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%	\$ 3,836	\$ 3,836	15
16	V	24 Travel/Seminar		Alden Management Services, Inc.		4,462	4,462	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		15,317	15,317	17
18	V	26 Insurance		Alden Management Services, Inc.		251	251	18
19	V	20 Dues/Subscriptions	24,600	Alden Management Services, Inc.		694	(23,906)	19
20	V	30 Depreciation		Alden Management Services, Inc.		16,228	16,228	20
21	V	32 Amortization		Alden Management Services, Inc.		78	78	21
22	V	33 Real Estate Tax		Alden Management Services, Inc.		21,301	21,301	22
23	V	35 Rent-Equip/Vehic		Alden Management Services, Inc.		47,994	47,994	23
24	V	32 Interest		Alden Management Services, Inc.		69,557	69,557	24
25	V	1 Dietary Salary		Alden Management Services, Inc.		7,263	7,263	25
26	V	3 Housekeeping Salary		Alden Management Services, Inc.		5,100	5,100	26
27	V	7 Employee Benef-Gen'l Servs		Alden Management Services, Inc.		6,880	6,880	27
28	V	10 Nurs/Med Rec Salary		Alden Management Services, Inc.		58,167	58,167	28
29	V	15 Employee Benef-Health Care		Alden Management Services, Inc.		9,803	9,803	29
30	V	17 Administrative Salary		Alden Management Services, Inc.		88,275	88,275	30
31	V	27 Employee Benef-Administrative		Alden Management Services, Inc.		60,478	60,478	31
32	V	19 Professional Fees	811,736	Alden Management Services, Inc.		50,883	(760,853)	32
33	V	21 Gen'l & Admin		Alden Management Services, Inc.		304,096	304,096	33
34	V	6 Repair & Mainten.	26,013	Alden Management Services, Inc.		43,235	17,222	34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 862,349			\$ 813,898	\$ * (48,451)	39

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

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center # 0038000 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	112,569	Prism Health Care Services, Inc.		42,207	(70,362)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		9,911	3,251
19	V	39 Ancillary Supplies	149,069	Prism Health Care Services, Inc.		77,886	(71,183)
20	V	21 Salary - G & A		Prism Health Care Services, Inc.		20,336	20,336
21	V	27 Employee Benefit		Prism Health Care Services, Inc.		3,597	3,597
22	V	7 Employee Benefit		Prism Health Care Services, Inc.		1,254	1,254
23	V	21 General and Administrative		Prism Health Care Services, Inc.		13,506	13,506
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		\$ 279,098			\$ 177,745	\$ * (101,353)

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

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center # 0038000 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	\$ 162,144	Forum Extended Care Services II, Inc.	0.00%	\$ 235,739	\$ 73,595	15
16	V	39 I.V.	136,631	Forum Extended Care Services II, Inc.		19,921	(116,710)	16
17	V	39 Wound Care	14,927	Forum Extended Care Services II, Inc.		11,901	(3,026)	17
18	V	10 House Stock	8,694	Forum Extended Care Services II, Inc.		8,200	(494)	18
19	V	10 Pharmacy Consult.	6,153	Forum Extended Care Services II, Inc.		8,774	2,621	19
20	V	27 Employ. Vaccin.	3,980	Forum Extended Care Services II, Inc.		3,174	(806)	20
21	V	27 Employ. Benefits: G & A		Forum Extended Care Services II, Inc.		1,899	1,899	21
22	V	21 Salary - G&A		Forum Extended Care Services II, Inc.		16,337	16,337	22
23	V	21 Gen'l & Admin		Forum Extended Care Services II, Inc.		10,687	10,687	23
24	V	32 Interest		Forum Extended Care Services II, Inc.		2,219	2,219	24
25	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		128	128	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		\$ 332,529			\$ 320,327	\$ * (12,202)	39

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

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center # 0038000 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	\$ 728,416	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 574,329	\$ (154,087)	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		\$ 728,416			\$ 574,329	\$ *	(154,087)	39

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

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center # 0038000 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	\$ 18,113	Alden Bennett Construction Company, Inc.	0.00%	\$ 18,010	\$ (103)	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		\$ 18,113			\$ 18,010	\$ * (103)	39

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

Facility Name & ID Number Aiden Town Manor Rehab & Health Care Center Provider No. 0038000 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 Town Manor Rehab & Health Care C # 0038000 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	170,641	2.08	0.05	Salary	\$ 9,359	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	63,711	2.08	0.05	Salary	3,494	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,066	2.08	0.05	Salary	2,033	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	\$ 14,886		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 Town Manor Rehab & Health Care Center # 0038000 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	\$	63,258	\$ 3,836	1	
2	24	Travel/Seminar	patient days *	30	85,812		63,258	4,462	2	
3	25	Other Admin Travel	patient days *	30	294,582		63,258	15,317	3	
4	26	Insurance	patient days *	30	4,828		63,258	251	4	
5	20	Dues/Subscriptions	patient days *	30	13,344		63,258	694	5	
6	30	Depreciation	no. of providers	30	98,652		1	16,228	6	
7	31	Amortization	patient days *	30	1,500		63,258	78	7	
8	33	Real Estate Tax	patient days *	30	125,958		63,258	21,301	8	
9	35	Rent-Equip/Vehic	patient days *	30	923,032		63,258	47,994	9	
10	32	Interest	patient days *	30	1,783,086		63,258	69,557	10	
11	1	Dietary Salary	patient days *	30	139,689	139,689	63,258	7,263	11	
12	3	Housekeeping Salary	patient days *	30	98,076	98,076	63,258	5,100	12	
13	7	Employee Benef-Gen'l Servs	patient days *	30	131,320		63,258	6,880	13	
14	10	Nurs/Med Rec Salary	patient days *	30	1,256,694	1,256,694	63,258	58,167	14	
15	15	Employee Benef-Health Care	patient days *	30	187,098		63,258	9,803	15	
16	17	Administrative Salary	patient days *	30	2,118,865	2,118,865	63,258	88,275	16	
17	27	Employee Benef-Administrative	patient days *	30	1,165,559		63,258	60,478	17	
18	19	Professional Fees	patient days *	30	978,599	605,253	63,258	50,883	18	
19	21	Gen'l & Admin	patient days *	30	5,924,144	5,104,656	63,258	304,096	19	
20	6	Repair & Mainten.	patient days *	30	831,505	644,276	63,258	43,235	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		\$ 813,898	25	

Facility Name & ID Number Alden Town Manor Rehab & Health Care Ce # 0038000 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 GL7055		x	Mortgage	\$58,980.00	11/2002	\$ 10,617,600	\$ 9,808,387	12/2037	6.7500	\$ 578,142	1
2	Cambridge GL7057		x	Operating Loss Loan	\$11,691.00	11/2002	2,104,700	1,944,291	10/2038	6.7500	114,751	2
3	Leumi (TM2011/7035)		x	Working Capital	\$26,250.00	7/2004	1,800,000		08/01/2008	7.7500	57,779	3
4	Amortization of Finance fees		x								2,603	4
5	Insurance Reclass (Interest)		x								7,775	5
	Working Capital											
6	Capital Lease Obligation		x	Capital Lease							9,343	6
7	Related Party-AMS		x	Working Capital							69,635	7
8	Related Party-FECII		x	Working Capital							2,219	8
9	TOTAL Facility Related				\$96,921.00		\$ 14,522,300	\$ 11,752,678			\$ 842,247	9
	B. Non-Facility Related*											
10	Interest Income Repl Reserve										(3,779)	10
11	Interest Income (corp) GL4646/4975										(18,235)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (22,014)	14
15	TOTALS (line 9+line14)						\$ 14,522,300	\$ 11,752,678			\$ 820,233	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 59,939 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 Town Manor Rehab & Health Care Center**

0038000

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

Ending: **12/31/08**

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

B. Real Estate Taxes

<div style="border: 1px solid black; padding: 2px; display: inline-block; color: red; font-weight: bold;">Important</div> , 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.		\$ 794,100	1															
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ 805,675	2															
3. Under or (over) accrual (line 2 minus line 1).		\$ 11,575	3															
4. Real Estate Tax accrual used for 2008 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 829,800	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.		\$ 841,375	7															
Real Estate Tax History:		\$ 21429																
		\$ 862,804																
Real Estate Tax Bill for Calendar Year:	<table border="1" style="font-size: small;"> <tr><td>2003</td><td style="text-align: right;">753,936</td><td style="text-align: center;">8</td></tr> <tr><td>2004</td><td style="text-align: right;">815,611</td><td style="text-align: center;">9</td></tr> <tr><td>2005</td><td style="text-align: right;">770,960</td><td style="text-align: center;">10</td></tr> <tr><td>2006</td><td style="text-align: right;">769,825</td><td style="text-align: center;">11</td></tr> <tr><td>2007</td><td style="text-align: right;">805,675</td><td style="text-align: center;">12</td></tr> </table>	2003	753,936	8	2004	815,611	9	2005	770,960	10	2006	769,825	11	2007	805,675	12		
2003	753,936	8																
2004	815,611	9																
2005	770,960	10																
2006	769,825	11																
2007	805,675	12																
The current year accrual is based on an estimated 3% increase of the prior year tax.																		
			FOR BHF USE ONLY															
			13 FROM R. E. TAX STATEMENT FOR 2007 \$ 13															
			14 PLUS APPEAL COST FROM LINE 5 \$ 14															
			15 LESS REFUND FROM LINE 6 \$ 15															
			16 AMOUNT TO USE FOR RATE CALCULATION \$ 16															

NOTES:

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2008 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2007 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Town Manor Rehab & Health Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0038000

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE (773) 286-3883 FAX #: (773) 286-8038

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2007 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2007.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>See attached supplement</u>	<u>Related Party-Alden Management Ser</u>	<u>\$ 295,853.00</u>	<u>\$ 21,301.00</u>
2. <u>See attached supplement</u>	<u>Related Party-Forum Professional Ce</u>	<u>\$ 28,917.00</u>	<u>\$ 128.00</u>
3. <u>16-32-115-017-0000</u>	<u>Nursing Home Facility</u>	<u>\$ 1,927.37</u>	<u>\$ 1,927.37</u>
4. <u>16-32-115-018-0000</u>	<u>Nursing Home Facility</u>	<u>\$ 1,927.37</u>	<u>\$ 1,927.37</u>
5. <u>16-32-115-019-0000</u>	<u>Nursing Home Facility</u>	<u>\$ 66,731.79</u>	<u>\$ 66,731.79</u>
6. <u>16-32-115-020-0000</u>	<u>Nursing Home Facility</u>	<u>\$ 93,057.39</u>	<u>\$ 93,057.39</u>
7. <u>16-32-115-026-0000</u>	<u>Nursing Home Facility</u>	<u>\$ 347,415.51</u>	<u>\$ 347,415.51</u>
8. <u>16-32-116-020-0000</u>	<u>Nursing Home Facility</u>	<u>\$ 155,926.95</u>	<u>\$ 155,926.95</u>
9. <u>16-32-116-021-0000</u>	<u>Nursing Home Facility</u>	<u>\$ 65,419.28</u>	<u>\$ 65,419.28</u>
10. <u>16-32-116-022-0000</u>	<u>Nursing Home Facility</u>	<u>\$ 65,780.58</u>	<u>\$ 65,780.58</u>
	TOTALS	\$ <u>1,122,956.24</u>	\$ <u>819,615.24</u>

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

C. Tax Bills

Attach a copy of the original 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2007 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2007 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2007.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2007 real estate tax bill to Healthcare and Family Services, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2008 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2007 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Town Manor Rehab & Health Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0038000

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE (773) 286-3883 FAX #: (773) 286-8038

A. Summary of Real Estate Tax Cos

Enter the tax index number and real estate tax assessed for 2007 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2007.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	Total from PG 10a	\$ 1,122,956.24	\$ 1,122,956.24
2. <u>16-32-116-023-0000</u>	<u>Nursing Home Facility</u>	\$ 4,020.91	\$ 4,020.91
3. <u>16-32-116-024-0000</u>	<u>Nursing Home Facility</u>	\$ 3,468.28	\$ 3,468.28
4. <u>16-32-116-006-0000</u>	<u>Nursing Home Fac - Parking Lot</u>	\$ 1,827.44	\$ 1,827.44
5. <u>16-32-116-007-0000</u>	<u>Nursing Home Fac - Parking Lot</u>	\$ 1,494.49	\$ 1,494.49
6. <u>16-32-116-008-0000</u>	<u>Nursing Home Fac - Parking Lot</u>	\$ 2,813.77	\$ 2,813.77
7. <u>16-32-116-009-0000</u>	<u>Nursing Home Fac - Parking Lot</u>	\$ 4,360.54	\$ 4,360.54
8. <u>16-32-116-010-0000</u>	<u>Nursing Home Fac - Parking Lot</u>	\$ 2,940.30	\$ 2,940.30
9. <u>16-32-116-011-0000</u>	<u>Nursing Home Fac - Parking Lot</u>	\$ 1,660.66	\$ 1,660.66
10.		\$	\$
	TOTALS	\$ <u>1,145,542.63</u>	\$ <u>1,145,542.63</u>

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

C. Tax Bills

Attach a copy of the original 2007 tax bills which were listed in Section A to this statement. Be sure to use the 2007 tax bill which is normally paid during 2008

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

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center

0038000 Report Period Beginning:

1/1/08 Ending:

12/31/08

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 94,195 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)

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	66,775	1991	\$ 1,137,260	1
2					2
3	TOTALS	66,775		\$ 1,137,260	3

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center

0038000

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	249	1992	1992	9,104,204	289,022	30	303,473	14,451	4,838,115	4
5										5
6										6
7										7
8	Related Party-Forum		1978	14,056		25			14,056	8
	Improvement Type**									
9	Window glass repair		1992	1,600		10			1,600	9
10	CSI - boiler repair		1994	3,268		3			3,268	10
11	Tower cleaners - drapery		1995	1,557		5			1,557	11
12	Bartlett heating -pipe insulation		1995	3,700	328	15	328		3,452	12
13	CSI - a/c repair		1995	4,093		10			4,093	13
14	CSI - a/c repair		1995	4,027		10			4,027	14
15	CSI - pipe insulation		1995	1,981	132	15	132		1,804	15
16	CSI - chiller HVAC		1996	6,042		10			6,042	16
17	The floor source - carpet installation		1996	5,345		10			5,345	17
18	Ward door specialist, Inc. - metal door		1996	1,385	92	15	92		1,153	18
19	Shalom landscaping - planting		1996	8,000		10			8,000	19
20	The floor source - carpet installation		1996	6,049		10			6,049	20
21	Bartlett heating -pipe insulation		1996	18,526	1,235	15	1,235		16,467	21
22	Over charged by Bartlett		1996	(10,500)					(10,500)	22
23	Alden Bennett const. - heating, vent , a/c		1996	69,300	3,465	20	3,465		43,024	23
24	Alden Bennett construction - sanitary sewer lift station		1996	23,921	1,196	20	1,196		14,851	24
25	Arrigo enterprises, Inc. - heating and cooling sys. Corridor		1996	10,931	547	20	547		6,834	25
26	Misco shawnee, Inc. - tile		1996	9,232	462	20	462		5,733	26
27	Misco shawnee, Inc. - tile		1996	9,020	451	20	451		5,600	27
28	General parts - repair dishwasher		1997	2,139		5			2,139	28
29	System Electric - 120 volt circuit installed and replaced		1997	2,085		5			2,085	29
30	Climate - freon into a/c		1997	6,221		5			6,221	30
31	Long elevator - install new eyes on elevator door		1997	3,180		5			3,180	31
32	A&B cable - outlets installation		1997	11,520		5			11,520	32
33	Arrigo enterprises, Inc. - corridor renovation		1997	24,366	1,218	20	1,218		14,821	33
34	ABC - hvac repairs		1998	39,300	1,965	20	1,965		21,124	34
35	ABC - sanitary sewer lift station		1998	1,259	63	20	63		677	35
36	Coit drapery		1998	12,976		5			12,976	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 Town Manor Rehab & Health Care Center

0038000

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	CSI - replaced fuse and cleaned ice machine	1998	\$ 3,267	\$ 162	10	\$ 162	\$	\$ 3,267	37
38	Wigdahl-replace parking lot timeclock and fixtres	1998	3,703	217	10	217		3,703	38
39	CSI - replace diffusers, bower motor	1998	7,571	505	10	505		7,571	39
40	Kraft paper - extractor	1998	2,071	138	15	138		1,392	40
41	Kraft paper - extractor	1999	10,000	1,000	10	1,000		9,500	41
42	New horizons - phone system	1999	3,332	333	10	333		3,081	42
43	Advanced parts & services - replace boiler	1999	2,504	125	20	125		2,629	43
44	Chicago cooling corp - cleaned condensor	1999	1,483	148	10	148		1,433	44
45	Chicago cooling corp - serviced cond. Water pump	1999	2,230		5			2,230	45
46	DBS contracting - sprinkler system maint.	1999	1,726	115	15	115		1,064	46
47	Climater service - repair rooftop exhaust	1999	1,864	186	10	186		1,707	47
48	System electric - underground pipes, new wires	1999	6,998	350	20	350		3,179	48
49	ABC - excavation work	1999	2,571	257	10	257		2,399	49
50	Alden design	2000	9,940	994	10	994		8,366	50
51	ABC	2000	8,502	850	10	850		7,509	51
52	Fox valley fire & safety	2000	1,887	189	10	189		2,076	52
53	Switching sys. - replace ATS	2000	3,343	223	15	223		3,566	53
54	ABC reverse accruals	2000	(2,571)	(257)	10	(257)		(2,206)	54
55	Tower cleaner - clean & repair drapes & sheers	2000	3,190		3			3,190	55
56	Chicago backflow, Inc - replace backflow valves	2000	1,806	120	15	120		982	56
57	Alden Bennett Const - seal & stripe parking lot	2000	3,109	311	10	311		2,540	57
58									58
59	Alden Bennett Construction (wall coverings)	2001	15,529	1,553	10	1,553		10,612	59
60	Patten (service elevator)	2001	1,547	77	20	77		617	60
61	Patten (water pump)	2001	2,325	116	20	116		919	61
62	CSI coker services (speed reduction unit)	2001	3,779	378	10	378		2,961	62
63	DBS contracting - (lawn sprinkler system)	2001	2,121	141	15	141		1,059	63
64	Simplex time (fire alarm)	2001	3,675	245	15	245		1,878	64
65	Simplex time (fire pump)	2001	1,800	90	20	90		690	65
66	GT mech (boiler repairs)	2001	4,701		5			4,701	66
67	CSI coker services (kitchen steamer)	2001	3,037		5			3,037	67
68	CSI coker services (pump assembly motor)	2001	3,784	378	10	378		2,962	68
69	The Floor Source (new carpet + labor cost)	2001	13,180		5			13,180	69
70	TOTAL (lines 4 thru 69)		\$ 9,532,787	\$ 309,123		\$ 323,574	\$ 14,451	\$ 5,167,107	70

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

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center

0038000

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	\$ 9,532,787	\$ 309,123		\$ 323,574	\$ 14,451	\$ 5,167,107		1
2	Alden Bennett Construction (time and material billing)	2001 3,177		5			3,177		2
3	T&T Irrigation Inc (lawn sprinkler system repairs)	2001 2,120	141	15	141		1,023		3
4	Alden Bennett Construction (carpet material)	2001 6,636	664	10	664		5,310		4
5	Alden Bennett Construction (repair cabinets and tip in various are	2001 6,303		5			6,303		5
6	CSI Coker -- (booster heater)	2002 1,616		3			1,616		6
7	CSI Coker -- (dishwasher repair)	2002 1,444		3			1,444		7
8	Washdown equipment(motor & valve)	2002 1,577		3			1,577		8
9	CSI Coker -- (steam table)	2002 528		5			528		9
10	CSI Coker -- (steamer)	2002 1,325		5			1,325		10
11	CSI Coker -- (dishwasher repair)	2002 2,844	284	10	284		1,823		11
12	GT Mechanical (wheel bower for air unit)	2002 2,662		5			2,662		12
13	CSI Coker (dishwasher repair)	2003 3,128		3			3,128		13
14	GT Mechanical (descaling condenser bundle)	2003 1,803	180	10	180		1,036		14
15	CSI Coker (dishwasher repair)	2003 2,248		3			2,248		15
16	Capps Plumbing (kitchen sink repairs)	2003 2,000	100	20	100		533		16
17	Alden Bennett Construction (roof repairs and new carpet)	2003 4,964	496	10	496		2,894		17
18	Thvbyony Wallcoverings (Design works)	2003 2,098	210	10	210		1,155		18
19	Alden Bennett Const (Hospice wing renovation)	2004 25,220	2,522	10	2,522		12,190		19
20	Alden Bennett Const (Bathroom Floors & Glass in Rooms	2004 2,709	271	10	271		1,107		20
21	GT Mechanical (boiler/state fire violations repairs)	2004 1,222	244	5	244		1,220		21
22	GT Mechanical (boiler/valve replaced)	2004 1,915	383	5	383		1,915		22
23	CSI Coker (steamer,dishwasher,ice machine repairs)	2004 1,640		3			1,640		23
24	CSI Coker (steamer repairs)	2004 1,958	392	5	392		1,862		24
25	Alden Bennett (air filters, cleaners, EZ Flow)	2004 2,000	400	5	400		1,867		25
26	GT Mechanical (A/C repairs, repair towerfill line)	2004 2,703	541	5	541		2,524		26
27	Alden Bennett (Fusible links in the HVAC system to meet LSC)	2004 7,579	505	15	505		2,357		27
28	GT Mechanical (Refridgerator/Chiller/Chrged Centrifigal repairs)	2004 4,064	813	5	813		3,658		28
29	Patten CAT (Generator repairs) (AMS Billings)	2004 1,682	336	5	336		1,680		29
30	System Electric (Parking lot Poles repairs)	2004 3,960	792	5	792		3,432		30
31	Capps Plumbing & Sewer (Iron line leaking in basement)	2004 1,685	112	15	112		1,797		31
32	Oak Fire and Security Systems (Clean,Test and Replacing Fusible	2004 5,000	333	15	333		1,554		32
33	Oak Fire and Security Systems (Clean,Test and Replacing Fusible	2004 2,851	190	15	190		792		33
34	TOTAL (lines 1 thru 33)	\$ 9,645,448	\$ 319,033		\$ 333,484	\$ 14,451	\$ 5,244,484		34

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

STATE OF ILLINOIS

Page 12C

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center

0038000

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		\$ 9,645,448	\$ 319,033		\$ 333,484	\$ 14,451	\$ 5,244,484	1
2	CSI Coker- Dishwasher repair	2004	1,887		3			1,887	2
3	The Flooring Network-Field Carpet 1st/2nd Floor	2005	23,946	4,789	5	4,789		18,757	3
4	Gt Mechanical (Laundry Exhaust Fan-Dryer Repairs)	2005	3,146	629	5	629		2,516	4
5	CSI Coker (Booster heater, Boiler, Steamer, Dishwasher, Plateware)	2005	6,931	1,386	5	1,386		5,544	5
6	GT Mechanical (A/C Start up)	2005	4,508	300	15	300		1,125	6
7	GTMECH (Replace Seal Tower Pump)	2005	1,320	264	5	264		968	7
8	TOPNOT (replace tank heat)	2005	2,298	460	5	460		1,686	8
9	TOPNOT (replace motor)	2005	1,935	387	5	387		1,419	9
10	Oak Fire and Security (Replace nurses call station)	2005	750	150	5	150		525	10
11	ABC (new pumps, pipings and floats for Ejector Lift station)	2005	9,925	1,985	5	1,985		6,286	11
12	GT Mechanical (kitchen exhaust fan)	2005	4,856	971	5	971		2,994	12
13	ABC (replaced damaged ceiling tile with new ones)	2005	1,509	302	5	302		931	13
14	ABC (laundry floor sheets, self priming ejector pump)	2005	5,186	1,037	5	1,037		3,197	14
15	Patten Cat (starting systems, exhaust system, control system, cooli	2005	2,277	455	5	455		1,403	15
16	ABC - laminate base and upper cabinets w/ glass frame	2006	6,086	609	10	609		1,725	16
17	ABC - Tarkett vinyl sheeting	2006	17,176	1,718	10	1,718		4,581	17
18	ABC - exhaust fan	2006	5,662	849	10	849		1,840	18
19	ABC - paints and repairs	2006	5,171	1,293	5	1,293		2,672	19
20	ABC - insulation	2006	5,880	588	10	588		1,225	20
21									21
22	ABC - parking lot new seal/coat/stripe	2007	5,072	1,014	5	1,014		1,268	22
23	Topnotch - new motor, speed reducer	2007	3,613	361	10	361		692	23
24	GT - Mechanical, new misc HVAC supplies	2007	9,592	1,918	5	1,918		3,197	24
25	GT - Mechanical, new tower pump and seal	2007	4,573	457	10	457		724	25
26	ABC - New HVAC motor	2007	3,188	638	5	638		850	26
27	ABC - new ceiling tiles	2007	4,289	858	5	858		1,001	27
28	ABC - new plumbing faucet	2007	6,344	1,269	5	1,269		1,480	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 9,792,567	\$ 343,720		\$ 358,171	\$ 14,451	\$ 5,314,977	34

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

STATE OF ILLINOIS

Page 12D

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center

0038000

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		\$ 9,792,567	\$ 343,720		\$ 358,171	\$ 14,451	\$ 5,314,977	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 Renovation	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	(111)	(4)		(4)		(4)	32
33	Parking Lot	1/1/1994	334,637	13,385	25	13,385		200,782	33
34	TOTAL (lines 1 thru 33)		\$ 10,204,086	\$ 359,757		\$ 374,208	\$ 14,451	\$ 5,581,267	34

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

STATE OF ILLINOIS

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center

0038000

Report Period Beginning:

1/1/08

Ending:

12/31/08

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 10,204,086	\$ 359,757		\$ 374,208	\$ 14,451	\$ 5,581,267	1
2	Capps Plumbing - drainage on the kitchen	2008	2,785	116	20	116		116	2
3	GT Mech - water heater replacement	2008	13,500	675	10	675		675	3
4	GT Mech - repaired cooling tower	2008	12,812	747	10	747		747	4
5	ABC - new tiles	2008	4,802	280	10	280		280	5
6	ABC - receiving door	2008	6,451	269	10	269		269	6
7	ABC - masonry works	2008	5,256	175	10	175		175	7
8	ABC - patio door	2008	2,852	48	10	48		48	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)		\$ 10,252,544	\$ 362,067		\$ 376,518	\$ 14,451	\$ 5,583,577	34

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

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center # 0038000 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	\$ 633,811	\$ 23,489	\$ 23,489	\$	various	\$ 260,049	71
72	Current Year Purchases	46,718	2,098	2,098		various	2,098	72
73	Fully Depreciated Assets	1,182,951	1,759	1,759		various	1,182,951	73
74								74
75	TOTALS	\$ 1,863,480	\$ 27,346	\$ 27,346	\$		\$ 1,445,098	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	Midwest Transit	Bus/Passenger	2001	49,826				5	49,826	77
78	Bus/Van	Food/2000 Various	2005-2006	5,599	348	348		5	3,416	78
79	Related Party - AMS	various	98-'04	4,563				5	4,563	79
80	TOTALS			\$ 59,988	\$ 348	\$ 348	\$		\$ 57,805	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)	\$ 13,313,272	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 389,761	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 404,212	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 14,451	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,086,480	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.

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

- (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	
			Staff		Outside Practitioner (other than consultant)		Units	Cost	Total Cost (Col. 3 + 5 + 6)					
			Units of Service	Cost	Units	Cost								
1	Licensed Occupational Therapist	39-3	hrs	\$				\$ 333,980	\$			\$	333,980	1
2	Licensed Speech and Language Development Therapist	39-3	hrs					44,468					44,468	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	39-3	hrs					349,968					349,968	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							235,739			235,739	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						(154,087)		260,489			106,402	13
14	TOTAL			\$				\$ 574,329	\$	496,228			\$ 1,070,557	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.	Col. No.
1. OT	39-3	To Col 5	\$333,980.12
2. ST	39-3	To Col 5	44,468.51
3.			
4. PT	39-3	To Col 5	349,967.91
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			162,143.85
Manual Input from Related Party- Forum Drugs			73,595.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	----- 235,738.85 -----
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	(154,087.00)
Other			337,831.93
Manual Input: Related Party - Prism			(71,183.00)
Manual Input: Related Party FECII - I.V.			(116,710.00)
Manual Input: Related Party FECII - Wound Care			(3,026.00)
Oxygen, from reclass worksheet			113,576.00
13. Col 6: Supplies Total		To Col 6	----- 260,488.93 -----
13. Total Line 13, Column 8			----- 106,401.93 -----
14. Total			----- 1,070,557.32 =====

STATE OF ILLINOIS

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center # 0038000 Report Period Beginning: 1/1/08 Ending: 12/31/08
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/08 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 175,000)	2,197,754	2,197,754	3
4	Supply Inventory (priced at)	21,486	21,486	4
5	Short-Term Investments			5
6	Prepaid Insurance		70,322	6
7	Other Prepaid Expenses	6,265	6,265	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd Parties/Escrows	183,702	495,574	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,409,207	\$ 2,791,401	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	270,956	270,956	12
13	Land		1,137,260	13
14	Buildings, at Historical Cost		9,104,204	14
15	Leasehold Improvements, at Historical Cost	770,746	775,818	15
16	Equipment, at Historical Cost	496,381	1,626,160	16
17	Accumulated Depreciation (book methods)	(908,019)	(6,662,707)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		598,056	21
22	Other Long-Term Assets (specify) Refinancing Fees		75,365	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 630,064	\$ 6,925,112	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,039,271	\$ 9,716,513	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 1,229,501	\$ 1,224,548	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	216,842	216,842	28
29	Short-Term Notes Payable		163,586	29
30	Accrued Salaries Payable	408,685	408,685	30
31	Accrued Taxes Payable (excluding real estate taxes)	67,339	67,339	31
32	Accrued Real Estate Taxes(Sch.IX-B)		829,800	32
33	Accrued Interest Payable		57,397	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	Accrued exp/Due to IDPA for Audits	118,291	118,291	36
37	Due to Affiliates	4,232,475	3,049,989	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,273,133	\$ 6,136,477	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable		1,944,291	39
40	Mortgage Payable		9,808,387	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	Accrued Shareholders Interest	787,757	787,757	43
44	Shareholder Loans/Others	1,106,950	1,106,950	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,894,707	\$ 13,647,385	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 8,167,840	\$ 19,783,862	46
47	TOTAL EQUITY(page 18, line 24)	\$ (5,128,569)	\$ (10,067,349)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,039,271	\$ 9,716,513	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,750,579)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,750,579)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,377,990)	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)	\$ (1,377,990)	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)	\$ (5,128,569)	24 *

* This must agree with page 17, line 47.

STATE OF ILLINOIS

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center # 0038000

Report Period Beginning: 1/1/08

Page 19
Ending: 12/31/08

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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 10,722,506	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 10,722,506	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	251,288	6
7	Oxygen	37,679	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 288,967	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	380	12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	924	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	24	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,328	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	18,235	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 18,235	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Gain on Sale of Fixed Assets/miscellaneous	14,301	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 14,301	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,045,337	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	1,958,810	31
32	Health Care	4,007,314	32
33	General Administration	2,623,974	33
B. Capital Expense			
34	Ownership	2,468,135	34
C. Ancillary Expense			
35	Special Cost Centers	1,228,392	35
36	Provider Participation Fee	136,702	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 12,423,327	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,377,990)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,377,990)	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 Town Manor Rehab & Health Care Center # 0038000 Report Period Beginning: 1/1/08 Ending: 12/31/08

Details of Page 19, Line 28

Jury Duty	81.00
Food rebate	1,062.00
Medical records/miscellaneous	686.00
Gain on Sale of Fixed Assets	<u>12,472.00</u>
Total	<u>14,301.00</u>

Facility Name & ID Number Alden Town Manor Rehab & Health Care Center # 0038000

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	1,394	1,444	\$ 59,669	\$ 41.32	1
2	Assistant Director of Nursing	2,249	2,249	82,366	36.62	2
3	Registered Nurses	13,826	15,322	522,860	34.12	3
4	Licensed Practical Nurses	45,750	48,507	1,294,072	26.68	4
5	CNAs & Orderlies	91,215	99,346	1,214,578	12.23	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,724	2,099	28,842	13.74	8
9	Activity Director	2,080	2,080	28,035	13.48	9
10	Activity Assistants	3,562	3,897	35,267	9.05	10
11	Social Service Workers	1,848	1,848	36,894	19.96	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	44,912	21.59	13
14	Head Cook	2,008	2,008	28,263	14.08	14
15	Cook Helpers/Assistants	32,901	35,792	353,399	9.87	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	45,401	21.83	17
18	Housekeepers	24,384	26,114	266,227	10.19	18
19	Laundry	4,889	5,509	67,864	12.32	19
20	Administrator	2,080	2,080	90,525	43.52	20
21	Assistant Administrator	1,560	1,560	45,124	28.93	21
22	Other Administrative	7,125	7,324	196,186	26.79	22
23	Office Manager	2,064	2,064	26,463	12.82	23
24	Clerical	2,824	2,930	25,502	8.70	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,902	2,993	88,176	29.46	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director	5,200	5,200	79,531	15.29	32
33	Other(specify) Alzheimer Supervi	6,833	7,453	100,012	13.42	33
34	TOTAL (lines 1 - 33)	262,578	281,979	\$ 4,760,168 *	\$ 16.88	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	3700/monthly	36,900	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	498/monthly	4,482	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	129/monthly	1,984	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)		\$ 54,686		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	
Michael Stoudt	Administrator	0	\$ 90,072	Workers' Compensation Insurance	\$ 95,733	IDPH License Fee	\$	
Susan Jones	Asst. Administrator	0	25,385	Unemployment Compensation Insurance	62,119	Advertising: Employee Recruitment	7,175	
Janine Ciemney	Asst. Administrator	0	20,192	FICA Taxes	361,577	Health Care Worker Background Check (Indicate # of checks performed <u>127</u>)	1,270	
				Employee Health Insurance	31,846	Patient Background Checks <u>154</u>	1,540	
				Employee Meals	44,957	Surety Bond Fees	1,077	
				Illinois Municipal Retirement Fund (IMRF)*		IL Health Care Association	8,309	
				Union, Health & Welfare	101,710	Notary Public Association	294	
				Dental & Life	302			
				Pension	32,498	Related Party - AMS (6A)	694	
				Relations, Misc Payroll Costs, Drug Tests, Vaccinations, 401k Match	9,240	Less: Public Relations Expense ()		
				Back Out Benefits for Marketing	(11,004)	Non-allowable advertising ()		
						Yellow page advertising ()		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 135,649	TOTAL (agree to Schedule V, line 22, col.8)	\$ 728,978	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 20,359	
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)	4,462
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL		\$	Seminar Expense	
C. Professional Services								
Vendor/Payee	Type		Amount					
AMS	Management Fees		\$ 811,736				Leadership Training (Deming)	3,753
Ungaretti & Harris	Legal Fees		15,125				IL Health Care seminar	2,716
IL Assoc of Health Care	Union Matters		2,988				Service Training/Dementia/LSN	1,480
Marsh USA	Legal Fees -Bond Appeal		2,254				Entertainment Expense ()	
Ken Fisch	Legal Fees		33,757				TOTAL (agree to Sch. V, line 24, col. 8)	\$ 12,411
Barry Greenburg/Edward Molloy	Legal Fees		2,034					
Pathway (reclassified to Nursing)	Clinical Support		42,408					
Virchow Krause/BDO Seidman/Ava	Accounting Fees		12,247					
First Advantage	Tax Consulting		446					
Medifax/EDI	Billing Consultant		815					
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 923,810					

* Attach copy of IMRF notifications

**See instructions.

Alden - Town Manor Rehabilitation and Health Care Center, Inc
Legal Fee Support
2008

Pg 21A

Legal Fees Reported on Pg 21, Section C:	56,158.00
Less: Collection, estates & other non-allowable legal fees listed on Pg 5, Ln 19	(32,082.00)
Less: Non-allowable legal fees, if any, deducted on Pg 5A	<hr/>
Allowable Legal Fees	<u><u>24,076.00</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. \$8,309
- (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. \$ 63,558 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. \$ 136,702
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. \$ 44,957 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? 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.