

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

0042192 Report Period Beginning: 1/1/10 Ending: 12/31/10

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	200	Skilled (SNF)	200	73,000	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	6
7	200	TOTALS	200	73,000	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment				5
		3 Medicaid Recipient	4 Private Pay	Other	Total	
8	SNF	6,162	10,306	29,931	46,399	8
9	SNF/PED					9
10	ICF	4,614	2,151		6,765	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	10,776	12,457	29,931	53,164	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 72.83%

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

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

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

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

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

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

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 200 and days of care provided 27,860

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/10 Fiscal Year: 12/31/10

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

Facility Name & ID Number Alden Orland Park Rehabilitation & Health (# 0042192 Report Period Beginning: 1/1/10 Ending: 12/31/10

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	685,327	63,918	10,800	760,045	1,735	761,780	1,102	762,882		1
2	Food Purchase		430,629		430,629	(24,275)	406,354	(22,926)	383,428		2
3	Housekeeping	295,138	84,080		379,218	977	380,195	6,511	386,706		3
4	Laundry	84,059	20,285		104,344	700	105,044		105,044		4
5	Heat and Other Utilities			214,519	214,519	6,821	221,340	1,345	222,685		5
6	Maintenance	52,925		297,600	350,525	95	350,620	35,770	386,390		6
7	Other (specify):* Security/Related Party			84	84		84	7,655	7,739		7
8	TOTAL General Services	1,117,449	598,912	523,003	2,239,364	(13,947)	2,225,417	29,457	2,254,874		8
	B. Health Care and Programs										
9	Medical Director			29,000	29,000		29,000		29,000		9
10	Nursing and Medical Records	3,670,364	332,789	9,664	4,012,817	22,581	4,035,398	60,201	4,095,599		10
10a	Therapy	80,435	1,519	11,787	93,741		93,741		93,741		10a
11	Activities	124,543	5,404	4,413	134,360	105	134,465		134,465		11
12	Social Services	77,021			77,021		77,021		77,021		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party							8,245	8,245		15
16	TOTAL Health Care and Programs	3,952,363	339,712	54,864	4,346,939	22,686	4,369,625	68,446	4,438,071		16
	C. General Administration										
17	Administrative	166,903			166,903		166,903	108,723	275,626		17
18	Directors Fees										18
19	Professional Services			1,636,276	1,636,276	(10,644)	1,625,632	(1,540,437)	85,195		19
20	Dues, Fees, Subscriptions & Promotions			98,617	98,617		98,617	(78,969)	19,648		20
21	Clerical & General Office Expenses	272,456	48,030	103,683	424,169	(6,328)	417,841	355,558	773,399		21
22	Employee Benefits & Payroll Taxes			925,151	925,151	8,233	933,384	(6,690)	926,694		22
23	Inservice Training & Education										23
24	Travel and Seminar			4,284	4,284		4,284	3,250	7,534		24
25	Other Admin. Staff Transportation			3,777	3,777		3,777	14,969	18,746		25
26	Insurance-Prop.Liab.Malpractice			209,988	209,988		209,988	14,171	224,159		26
27	Other (specify):* Related Party			82,873	82,873		82,873	(16,521)	66,352		27
28	TOTAL General Administration	439,359	48,030	3,064,649	3,552,038	(8,739)	3,543,299	(1,145,946)	2,397,353		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,509,171	986,654	3,642,516	10,138,341		10,138,341	(1,048,043)	9,090,298		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Alden Orland Park Rehabilitation & Health Care Center #0042192 Report Period Beginning: 1/1/10 Ending: 12/31/10

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			64,555	64,555		64,555	488,226	552,781			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			228,152	228,152		228,152	727,814	955,966			32
33	Real Estate Taxes			835,597	835,597	(835,597)		841,802	841,802			33
34	Rent-Facility & Grounds			1,007,240	1,007,240	835,597	1,842,837	(1,842,837)				34
35	Rent-Equipment & Vehicles			27,494	27,494		27,494	38,397	65,891			35
36	Other (specify):* M.I.P.							69,297	69,297			36
37	TOTAL Ownership			2,163,038	2,163,038		2,163,038	322,699	2,485,737			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,307,470	2,869,235	4,176,705		4,176,705	(591,222)	3,585,483			39
40	Barber and Beauty Shops	56,149			56,149		56,149		56,149			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			109,500	109,500		109,500		109,500			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	56,149	1,307,470	2,978,735	4,342,354		4,342,354	(591,222)	3,751,132			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,565,320	2,294,124	8,784,289	16,643,733		16,643,733	(1,316,566)	15,327,167			45

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

Reclassifications on Pgs 3 & 4 - Column 5

Report Period Beginning: 1/1/2010

Report Period Ending: 12/31/2010

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(24,275.00)	Employee Meals
	22	24,275.00	Employee Meals
22		(16,042.00)	Uniforms
	1	1,735.00	Uniforms
	3	977.00	Uniforms
	4	700.00	Uniforms
	6	95.00	Uniforms
	10	11,937.00	Uniforms
	11	105.00	Uniforms
	21	493.00	Uniforms
33		(835,597.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	835,597.00	Rent - Real Estate Tax on associated landowner (Pg 6)
21		(6,821.00)	Vendor Settlements
	5	6,821.00	Vendor Settlements (may effect more than one line)
<u>Others, if any:</u>			
19		(10,644.00)	Clinical Coordinators (Pathway Billing)
	10	10,644.00	Clinical Coordinators (Pathway Billing)

Net _____
-

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	(4,211)	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	2,145	30		9
10	Interest and Other Investment Income	(7,254)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,799)	2		13
14	Non-Care Related Interest	(7,420)	32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(2,404)	21		17
18	Fines and Penalties				18
19	Entertainment	(6,780)	20		19
20	Contributions	(13,891)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(34,782)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(82,873)	27		24
25	Fund Raising, Advertising and Promotional	(26,906)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (188,175)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(1,069,983)	Various	34
35	Other- Attach Schedule	(58,408)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (1,128,391)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,316,566)		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					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					44
45	Other-Attach Schedule		X		45
46	Other-Attach Schedule		X		46
47	TOTAL (C): (sum of lines 38-46)			\$	47

BHF USE ONLY							
48		49		50		51	52

Alden Orland Park Rehabilitation & Health Care Center

ID# 0042192

Report Period Beginning: 1/1/10

Ending: 12/31/10

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on utilites	\$ (1,622)	5	1
2	Late fee on telephone	(44)	21	2
3	Miscellaneous income (WC class action sttlmnt)	(219)	22	3
4	Miscellaneous income (Unclaimed property)	(1,314)	21	4
5	Miscellaneous income (Payroll)	(167)	21	5
6	Miscellaneous income (Donations)	(6,000)	21	6
7	Miscellaneous income (Jury Duty)	(34)	21	7
8	Marketing Mgr & Aides (g/l 6701-100-009 & 015)	(38,929)	21	8
9	Mktg Mgr & Aides employee benefits deductions	(6,471)	22	9
10	IL Health Care Assoc. dues (30%)	(3,312)	20	10
11	Leadership (Deming) training cost [2,000 x 30%]	(600)	24	11
12				12
13	Add back credit posted for prior yr legal fees		19	13
14				14
15	Adj for ABC related party profit-Pg 12	(20)	30	15
16	Adj for ABC related party profit-Pg 12	(45)	30	16
17	Adj for ABC related party profit-Pg 12	(1)	30	17
18	Expense Pg 12 items under \$2,500 - curr yr purchs	1,900	6	18
19	Aj Deprec Exp on Pg 12 items under \$2,500	(4,823)	30	19
20	Expense Pg 13 f/a < \$2,500 (SNF/LP)	17,372	6	20
21	Eliminate Deprec on Pg 13 f/a < \$2,500	(14,354)	30	21
22				22
23	Correct YTD depreciation	1,188	30	23
24				24
25	Elim OP Chamber of Commerce dues	(370)	20	25
26	Elim OP Assoc. bank charges	(543)	21	26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(58,408)		49

STATE OF ILLINOIS

Summary A

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

0042192

Report Period Beginning:

1/1/10

Ending:

12/31/10

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	4,829	(3,727)	0	0	0	0	0	0	0	1,102	1
2	Food Purchase	(3,799)	0	0	(19,127)	0	0	0	0	0	0	0	(22,926)	2
3	Housekeeping	0	0	6,511	0	0	0	0	0	0	0	0	6,511	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,622)	0	2,967	0	0	0	0	0	0	0	0	1,345	5
6	Maintenance	15,061	2,483	18,730	0	0	0	(504)	0	0	0	0	35,770	6
7	Other (specify):*	0	0	6,613	1,042	0	0	0	0	0	0	0	7,655	7
8	TOTAL General Services	9,640	2,483	39,650	(21,812)	0	0	(504)	0	0	0	0	29,457	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	55,243	512	4,446	0	0	0	0	0	0	60,201	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	8,245	0	0	0	0	0	0	0	0	8,245	15
16	TOTAL Health Care and Programs	0	0	63,488	512	4,446	0	0	0	0	0	0	68,446	16
	C. General Administration													
17	Administrative	0	0	108,723	0	0	0	0	0	0	0	0	108,723	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(34,782)	7,415	(1,513,070)	0	0	0	0	0	0	0	0	(1,540,437)	19
20	Fees, Subscriptions & Promotions	(51,259)	0	(27,710)	0	0	0	0	0	0	0	0	(78,969)	20
21	Clerical & General Office Expenses	(49,435)	6,251	276,805	18,609	103,328	0	0	0	0	0	0	355,558	21
22	Employee Benefits & Payroll Taxes	(6,690)	0	0	0	0	0	0	0	0	0	0	(6,690)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(600)	0	3,850	0	0	0	0	0	0	0	0	3,250	24
25	Other Admin. Staff Transportation	0	0	14,969	0	0	0	0	0	0	0	0	14,969	25
26	Insurance-Prop.Liab.Malpractice	0	14,015	156	0	0	0	0	0	0	0	0	14,171	26
27	Other (specify):*	(82,873)	0	56,847	2,438	7,067	0	0	0	0	0	0	(16,521)	27
28	TOTAL General Administration	(225,639)	27,681	(1,079,430)	21,047	110,395	0	0	0	0	0	0	(1,145,946)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(215,999)	30,164	(976,292)	(253)	114,841	0	(504)	0	0	0	0	(1,048,043)	29

STATE OF ILLINOIS

Summary B

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

0042192

Report Period Beginning:

1/1/10

Ending:

12/31/10

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(15,910)	502,587	1,549	0	0	0	0	0	0	0	0	488,226	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(14,674)	679,107	59,903	0	3,478	0	0	0	0	0	0	727,814	32
33	Real Estate Taxes	0	835,597	4,944	0	1,261	0	0	0	0	0	0	841,802	33
34	Rent-Facility & Grounds	0	(1,842,837)	0	0	0	0	0	0	0	0	0	(1,842,837)	34
35	Rent-Equipment & Vehicles	0	0	38,397	0	0	0	0	0	0	0	0	38,397	35
36	Other (specify):*	0	69,297	0	0	0	0	0	0	0	0	0	69,297	36
37	TOTAL Ownership	(30,584)	243,751	104,793	0	4,739	0	0	0	0	0	0	322,699	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(35,988)	(277,110)	(278,124)	0	0	0	0	0	(591,222)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(35,988)	(277,110)	(278,124)	0	0	0	0	0	(591,222)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(246,583)	273,915	(871,499)	(36,241)	(157,530)	(278,124)	(504)	0	0	0	0	(1,316,566)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Lease Revenue	\$ 1,842,837	Orland Associates Limited Liability Corporation	0.00%	\$	\$ (1,842,837)	1
2	V	32 Interest Income - RR	278	Orland Associates Limited Liability Corporation			(278)	2
3	V	32 Interest Income - Interco.	143,630	Orland Associates Limited Liability Corporation			(143,630)	3
4	V	32 Interest Income	140	Orland Associates Limited Liability Corporation			(140)	4
5	V	19 Accounting Fees		Orland Associates Limited Liability Corporation		7,415	7,415	5
6	V	21 Miscellaneous Admin. Fees		Orland Associates Limited Liability Corporation		6,251	6,251	6
7	V	33 Real Estate Tax Expense		Orland Associates Limited Liability Corporation		835,597	835,597	7
8	V	26 Insurance Expense		Orland Associates Limited Liability Corporation		14,015	14,015	8
9	V	36 Mortgage Insurance Expense		Orland Associates Limited Liability Corporation		69,297	69,297	9
10	V	32 Interest Expense		Orland Associates Limited Liability Corporation		821,912	821,912	10
11	V	30 Depreciation		Orland Associates Limited Liability Corporation		502,587	502,587	11
12	V	32 Amortization		Orland Associates Limited Liability Corporation		1,243	1,243	12
13	V	6 Repairs & Maintenance		Orland Associates Limited Liability Corporation		2,483	2,483	13
14	Total		\$ 1,986,885			\$ 2,260,800	\$ * 273,915	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 2,967	\$ 2,967 15
16	V	24 Travel / Seminar		Alden Management Services, Inc.		3,850	3,850 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		14,969	14,969 17
18	V	26 Insurance		Alden Management Services, Inc.		156	156 18
19	V	20 Dues / Subscriptions	29,004	Alden Management Services, Inc.		1,294	(27,710) 19
20	V	30 Depreciation		Alden Management Services, Inc.		1,549	1,549 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		4,944	4,944 21
22	V	35 Rent-Equip/Vehicle		Alden Management Services, Inc.		38,397	38,397 22
23	V	32 Interest		Alden Management Services, Inc.		59,903	59,903 23
24	V	1 Dietary Salary		Alden Management Services, Inc.		4,829	4,829 24
25	V	3 Housekeeping Salary		Alden Management Services, Inc.		6,511	6,511 25
26	V	7 Employee Benef-Gen'l Servs		Alden Management Services, Inc.		6,613	6,613 26
27	V	10 Nursing & Medical records salaries		Alden Management Services, Inc.		55,243	55,243 27
28	V	15 Employee Benef-Health Care		Alden Management Services, Inc.		8,245	8,245 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		108,723	108,723 29
30	V	27 Employee Benef-Administrative		Alden Management Services, Inc.		56,847	56,847 30
31	V	19 Professional Fees	1,564,402	Alden Management Services, Inc.		51,332	(1,513,070) 31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		276,805	276,805 32
33	V	6 Repair & Maintenance	24,498	Alden Management Services, Inc.		43,228	18,730 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,617,904			\$ 746,405	\$ * (871,499) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Diet Consultant	\$ 10,800	Prism Health Care Services, Inc.	0.00%	\$ 1,531	\$ (9,269)
16	V	1 Dietary Salary		Prism Health Care Services, Inc.		5,542	5,542
17	V	2 Tube Feeding	31,635	Prism Health Care Services, Inc.		12,508	(19,127)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		7,172	512
19	V	39 Ancillary Supplies	74,952	Prism Health Care Services, Inc.		38,964	(35,988)
20	V	21 Gen & Admin Salary		Prism Health Care Services, Inc.		13,062	13,062
21	V	27 Employee Benefits		Prism Health Care Services, Inc.		2,438	2,438
22	V	7 Employee Benefits		Prism Health Care Services, Inc.		1,042	1,042
23	V	21 General & Administrative		Prism Health Care Services, Inc.		5,547	5,547
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		\$ 124,047			\$ 87,806	\$ * (36,241)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 <u>Drugs</u>	\$ 603,357	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 848,512	\$ 245,155	15
16	V	39 <u>I.V.</u>	594,915	<u>Forum Extended Care Services II, Inc.</u>		73,769	(521,146)	16
17	V	39 <u>Wound Care</u>	5,317	<u>Forum Extended Care Services II, Inc.</u>		4,198	(1,119)	17
18	V	10 <u>House Stock</u>	15,505	<u>Forum Extended Care Services II, Inc.</u>		14,247	(1,258)	18
19	V	10 <u>Pharmacy Consult.</u>	8,297	<u>Forum Extended Care Services II, Inc.</u>		14,001	5,704	19
20	V	27 <u>Employee Vaccin.</u>	3,882	<u>Forum Extended Care Services II, Inc.</u>		3,065	(817)	20
21	V	27 <u>Emp. Benef.: G & A</u>		<u>Forum Extended Care Services II, Inc.</u>		7,884	7,884	21
22	V	21 <u>Salary: G & A</u>		<u>Forum Extended Care Services II, Inc.</u>		63,324	63,324	22
23	V	21 <u>Gen'l & Admin</u>		<u>Forum Extended Care Services II, Inc.</u>		40,004	40,004	23
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services II, Inc.</u>		3,478	3,478	24
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services II, Inc.</u>		1,261	1,261	25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 1,231,273			\$ 1,073,743	\$ * (157,530)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Ancillary	\$ 2,794,531	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 2,516,407	\$ (278,124)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
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		\$ 2,794,531			\$ 2,516,407	\$ * (278,124)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 Repairs & Maintenance	\$ 41,194	Alden Bennett Construction Company, Inc.	0.00%	\$ 40,690	\$	(504)	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		\$ 41,194			\$ 40,690	\$ *	(504)	39

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

Alden Orland Park Rehabil Alden Orland Park Rehabilitation & Health Care C Provider No. 0042192

Report Period Beginning:

1/1/10

Ending: 12/31/10

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 Gardens of Bloomingdale, Inc.	Bloomingdale	Supportive Living Facility
Alden of Old Town East, Inc.	Bloomingdale	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.	Bloomingdale	Community Physical Therapy & Associates, Ltd.	Addison	Therapy Provider
Alden Village Health Facility for Children and Young Adults, Inc.	Bloomingdale	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.	Bloomingdale			
Alden - Town Manor Rehabilitation and Health Care Center, Inc.	Cicero			
Alden Trails, Inc.	Bloomingdale			
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.	Bloomingdale			
Alden Village North, Inc.	Chicago			
Alden Estates of Skokie, Inc.	Skokie			
Alden Estates of Countryside, Inc.	Jefferson, WI			

Facility Name & ID Number Alden Orland Park Rehabilitation & Health # 0042192 Report Period Beginning: 1/1/10 Ending: 12/31/10

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	177,338	1.656	4.14	Salary	\$ 7,662	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	65,797	1.656	4.14	Salary	2,843	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	37,883	1.656	4.14	Salary	1,637	6-7	3
4											4
5											5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	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.										8
9	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.										9
10											10
11											11
12											12
13								TOTAL	\$ 12,142		13

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

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

Facility Name & ID Number Alden Orland Park Rehabilitation & Health Care Center # 0042192 Report Period Beginning: 1/1/10 Ending: 12/31/10

VIII. ALLOCATION OF INDIRECT COSTS

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

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

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,283,623	33	\$ 71,628	\$ 53,164	\$ 2,967	1
2	24	Travel/Seminar	Patient Days	1,283,623	33	92,957	53,164	3,850	2
3	25	Other Admin Travel	Patient Days	1,283,623	33	361,409	53,164	14,969	3
4	26	Insurance	Patient Days	1,283,623	33	3,773	53,164	156	4
5	20	Dues/Subscriptions	Patient Days	1,283,623	33	31,234	53,164	1,294	5
6	30	Depreciation	No. of Providers	33	33	64,513	1	1,549	6
7	33	Real Estate Tax	Patient Days	1,283,623	33	135,456	53,164	4,944	7
8	35	Rent-Equip & Vehicles	Patient Days	1,283,623	33	927,091	53,164	38,397	8
9	32	Interest	Patient Days	1,283,623	33	1,179,658	53,164	59,903	9
10	1	Diet. Salary	Patient Days	1,283,623	33	116,597	116,597	53,164	4,829
11	3	Housekeeping Salary	Patient Days	1,283,623	33	157,195	157,195	53,164	6,511
12	7	Employee Benefits-Gen'l Servs	Patient Days	1,283,623	33	159,672	53,164	6,613	12
13	10	Nurs & Med Record Salary	Patient Days	1,283,623	33	1,369,902	1,369,902	53,164	55,243
14	15	Employee Benefits-Health Care	Patient Days	1,283,623	33	199,071	53,164	8,245	14
15	17	Administrative Salary	Patient Days	1,283,623	33	2,862,453	2,862,453	53,164	108,723
16	27	Employee Benefits-Administr.	Patient Days	1,283,623	33	1,372,540	53,164	56,847	16
17	19	Professional Fees	Patient Days	1,283,623	33	1,239,391	672,679	53,164	51,332
18	21	Gen'l & Administrative	Patient Days	1,283,623	33	6,683,349	5,909,984	53,164	276,805
19	6	Repairs & Maintenance	Patient Days	1,283,623	33	1,043,713	824,986	53,164	43,228
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 18,071,602	\$ 11,913,796	\$ 746,405	25

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										
										Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
										YES	NO				Original	Balance			
A. Directly Facility Related																			
Long-Term																			
1	Cambridge		x	Mortgage		4/2003	\$ 12,105,000	\$ 11,385,658	4/2043	5.9300	\$ 678,282	1							
2	Cambridge		x	Operating		4/2003	2,499,003	2,410,975	4/2043	5.9300	143,630	2							
3	Bank of Leumi		x	LOC	Varies	12/2009	1,617,441	1,617,441	1/2011	Varies	73,499	3							
4	Amortization-Fin/Refin Fee		x	Refin. Fees							2,343	4							
5												5							
Working Capital																			
6	Related party-AMS		x								59,903	6							
7	Related party-FECH		x								3,478	7							
8	Insurance Int.		x	Medical Malpractice							2,503	8							
9	TOTAL Facility Related						\$ 16,221,444	\$ 15,414,074			\$ 963,638	9							
B. Non-Facility Related*																			
10	Interest Income on RR		x								(278)	10							
11	Interest-Leumi LP Accts.		x								(140)	11							
12	Interest Income on Corp.		x								(5,216)	12							
13	Patient Interest Income		x								(2,038)	13							
14	TOTAL Non-Facility Related						\$	\$			\$ (7,672)	14							
15	TOTALS (line 9+line14)						\$ 16,221,444	\$ 15,414,074			\$ 955,966	15							

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 69,297 Line # 36

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

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

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 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 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Orland Park Rehabilitation & Health Care Center COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0042192

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 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 2000.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. _____	_____	\$ _____	\$ _____
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ _____	\$ _____

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 92,048 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.

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.

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

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

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.

Table with 5 columns: Use, Square Feet, Year Acquired, Cost, and an index column. Row 1: Nursing facility, 350,871, 1997, \$ 584,920, 1. Row 2: (blank), (blank), (blank), (blank), 2. Row 3: TOTALS, 350,871, (blank), \$ 584,920, 3.

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

0042192

Report Period Beginning:

1/1/10

Ending:

12/31/10

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

	1	2	3	4	5	6	7	8	9		
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	200		1998	1997	12,679,210	314,835	40	316,980	2,145	4,119,259	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9		RUN CABLE TO BUILDING/INSTALL 6 OUTLETS	1998		2,975		10			2,975	9
10		RELOCATION OF OUTLETS & POWER CIRCUIT	1998		1,648		10			1,648	10
11		INSTALL 6 WALL JACKS	1998		2,158		5			2,158	11
12		INSTALL CABLE	1998		4,446		10			4,446	12
13		REPLACE SPRINKLER HEADS	1998		6,236		10			6,236	13
14		INSTALL WALL PLATES	1998		4,608		5			4,608	14
15		Climate Service(boiler maintenance)	1999		14,529	726	20	726		8,715	15
16		Directional Boring(sprinkler system)	1999		5,400	360	15	360		4,260	16
17		Chicago Cooling(a/c unit repair)	1999		2,070	138	15	138		1,598	17
18		Church Landscape(floating swan island)	1999		3,400		5			3,400	18
19		Church Landscape(floating swan island)	1999		2,000		5			2,000	19
20		Watermangement(compressor)	1999		2,625	175	15	175		1,998	20
21		New Horizons Communications (light telephone sys)	2000		9,767		10			9,767	21
22		New Horizons Communications (light telephone sys)	2000		7,765		10			7,765	22
23		System Electric (wiring)	2000		1,384	69	20	69		760	23
24		Climate Services (pipe)	2000		1,674	84	20	84		922	24
25		Climate Services (pipe)	2000		1,689	84	20	84		927	25
26		Climate Services (pipe)	2000		1,684	84	20	84		925	26
27		Climate Services (pipe)	2000		2,376	119	20	119		1,308	27
28		GT Mechanical (heating/compressor repair)	2000		5,079		10			5,079	28
29		New Horizons Communications (light telephone sys)	2000		7,765		10			7,765	29
30		Alden Bennett Cons (time and billing material)	2000		2,073	140	10	140		2,073	30
31		Alden Bennett Cons (time and billing material)	2000		2,798	255	10	255		2,798	31
32		New Horizons Comm. (phone insall)	2000		4,437		10			4,437	32
33		Fox Valley Fire & Safety (sprinkler system)	2000		2,290	153	15	153		1,554	33
34		Alden Bennett Construction (time and material)	2000		2,915	265	10	265		2,915	34
35		Capps Plumbing (srvc/repair pump)	2001		1,977	132	15	132		1,286	35
36		Alden Bennett Construction (paving)	2001		9,328	622	15	622		5,649	36

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

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

See Page 12A, Line 70 for total

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

0042192

Report Period Beginning:

1/1/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Capps Plumbing (repair pump)	2002	\$ 7,214	\$ 481	15	\$ 481	\$	\$ 5,210	37
38	Med-Con (alarm system)	2002	813	81	10	81		703	38
39	Alden Bennett Construction (time & material)	2002	4,008	267	15	267		2,315	39
40	Alden Bennett Construction (time & material)	2002	2,809	187	15	187		1,637	40
41	Alden Bennett Construction (time & material)	2002	2,365	158	15	158		1,394	41
42									42
43	Alden Bennett Cons..auto. Door opener	2003	3,915	391	10	391		2,934	43
44	Alden Bennet Cons. laundry press/gas/ellec	2003	6,825	455	15	455		3,640	44
45	GT Mechanical-repair heat pump	2003	1,797		5			1,797	45
46	CSI Coker-rebuild dishwasher	2003	4,333	433	10	433		3,284	46
47	Real Green-sprinkler system repair	2003	3,600		5			3,600	47
48	Real Green-sprinkler system repair	2003	1,750		5			1,750	48
49	CSI Coker kitchen exhaust pipe repair	2003	1,728		5			1,728	49
50	CSI Coker-walk in freezer repair	2003	1,560		5			1,560	50
51	Alden Bennett Cons.-ejector pump repair	2003	1,182		5			1,182	51
52	Controlled Irrigation-sprinkler system repair	2003	2,552		5			2,552	52
53	Alden Bennett Cons-ejector pump repairs	2003	2,991		5			2,991	53
54	B&K Lawnsapcing-crushed stone walkway base	2003	1,400	140	10	140		992	54
55									55
56	Alden Bennett - Repairs	2004	1,700	113	15	113		688	56
57	Top Notch - Repairs	2004	2,189	146	15	146		888	57
58	Alden Bennett Construction - laundry press/gas/electric/pipe	2004	4,062	203	20	203		1,370	58
59	GT Mechanical-repair heat pump	2004	1,083	54	20	54		365	59
60	GT Mechanical-replace A/C compressor unit	2004	8,600	573	15	573		3,725	60
61	Insurance refund on above asset	2004	(3,600)	(240)	15	(240)		(1,560)	61
62	GT Mechanical-repair heater leak	2004	583		5			583	62
63	GT Mechanical-repair valve leak	2004	718		5			718	63
64	GT Mechanical-heater repair	2004	753		5			753	64
65	New Horizons - Phone line repair	2004	2,793	279	10	279		1,721	65
66	B & K Lawnsapcing- crushedstone walkway base	2004	2,420	161	15	161		1,074	66
67	Alden Bennett - Plumbing Repair	2004	866		5			866	67
68	GT Mechanical - Repair compressor leak	2004	700		5			700	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,870,013	\$ 322,125		\$ 324,270	\$ 2,145	\$ 4,270,391	70

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

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

0042192

Report Period Beginning:

1/1/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,870,013	\$ 322,125		\$ 324,270	\$ 2,145	\$ 4,270,391	1
2	GT Mechanical - Repair cooling fan	2004	1,256		5			1,256	2
3	GT Mechanical - Repairs	2004	679		5			679	3
4	Top Notch - Repairs	2004	839		5			839	4
5	GT Mechanical - AC maintenance/repair	2004	1,108		5			1,108	5
6	GT Mechanical - Replace CFM & contactor	2004	1,126	113	10	113		753	6
7	Replace condenser fan motor	2004	1,204	120	10	120		811	7
8	Building Repairs	2004	5,871	391	15	391		2,477	8
9	A&B Custom Cable TV Service, Inc. - Inst cable jacks	2004	8,120	812	10	812		5,684	9
10	GTMECH-Replace Gas Valve in the RTU	2005	2,165	144	15	144		864	10
11	TOPNOT Commercial Kitchen	2005	1,735	116	15	116		696	11
12	New Horizons Phone Repair	2005	2,461	246	10	246		1,415	12
13	Dryer and Condensing Unit	2005	1,309	131	10	131		753	13
14									14
15	ABC Installed Cabinets and Drawers	2005	5,332	355	15	355		1,953	15
16	New Horizons CRD 6 Circuit	2005	2,285	229	10	229		1,202	16
17	New Furnance	2005	2,299	382	5	382		2,299	17
18	12 New Phones	2005	3,559	356	10	356		1,810	18
19	ABC repair work on entry ramp and ramp walls	2005	5,211	347	15	347		1,735	19
20	Millcar Milliken Carpets	2005	18,160	1,816	10	1,816		9,837	20
21	Asphalt the Parking Lot	2005	1,806	181	10	181		950	21
22	Asphalt the Parking Lot	2005	1,787	179	10	179		940	22
23	Millcar Milliken Carpets	2005	(15,609)	(1,561)	10	(1,561)		(10,016)	23
24	Parking Lot	2006	217,356	27,170	8	27,170		120,000	24
25	Installed new seal and started on HP-1	2006	2,528	253	10	253		1,244	25
26	Installed new power supply	2006	4,274	214	20	214		1,052	26
27	Removed and replaced carpet	2006	3,848	770	5	770		3,593	27
28	Repair Generator	2006	2,819	564	5	564		2,679	28
29	Installed new vanity countertop	2006	3,277	328	10	328		1,557	29
30	Installed sewage ejector pump	2006	4,453	297	15	297		1,237	30
31	Carpet for the second floor	2006	31,104	6,221	5	6,221		25,402	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,192,375	\$ 362,297		\$ 364,442	\$ 2,145	\$ 4,455,200	34

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

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

0042192

Report Period Beginning:

1/1/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 13,192,375	\$ 362,297		\$ 364,442	\$ 2,145	\$ 4,455,200	1
2	New Carpet at Orland	2007	38,166	7,633	5	7,633		30,532	2
3	Adjustment Alden bennett 2002 costs	2007	(4,558)	(304)	15	(304)		(1,115)	3
4	New Park Benches	2007	2,606	521	5	521		1,737	4
5	Install intercom system	2007	5,825	583	10	583		2,040	5
6	replaced worn and broken locksets	2007	6,137	1,227	5	1,227		4,295	6
7	Modifications to irrigation system	2007	22,716	4,543	5	4,543		15,901	7
8	Major repair to Dryer	2007	5,088	509	10	509		1,697	8
9	Porch repair	2007	2,695	539	5	539		1,797	9
10	new carpet	2007	19,420	3,884	5	3,884		12,623	10
11	Topnot Booster Heater	2007	5,462	546	10	546		1,684	11
12	Replaced damaged parking lot with new material	2007	6,020	752	8	752		2,319	12
13	Additional work on parking lot	2007	7,771	971	8	971		3,075	13
14	Fence around parking lot	2007	6,996	875	8	875		2,771	14
15	New Door and concrete around area-ABC	2008	5,215	348	15	348		841	15
16	Laundry chute Door-ABC	2008	8,803	880	10	880		2,127	16
17	New Receiving Door and new motor-ABC	2008	6,271	627	10	627		1,463	17
18	Replace receiving door-ABC	2008	2,521	252	10	252		525	18
19									19
20	Replace laundry chute, ceiling tile, broken plumbing & electrical f	2009	7,028	703	10	703		937	20
21	Asphalt paving-ABC	2009	22,465	2,808	8	2,808		3,276	21
22	Coating EIFS installation of control joint-ABC	2009	3,275	655	5	655		819	22
23	Concrete & EIFS coating repairs - J.S. Goray	2009	8,670	578	15	578		867	23
24	Repair railings & exterior EIFS entrance-ABC	2009	8,665	578	15	578		819	24
25									25
26	Oxygen suction system repaired air hoses-Medical Gas Mngmt	2010	11,467	1,338	5	1,338	0	1,338	26
27	Elevator: CPU repairs/parts-Long Elevator Co.	2010	5,675	568	5	568		568	27
28	Paving-Asphalt cleaned sealcoat applied-Garelli Pavement	2010	3,450	144	8	144		144	28
29	Remodel-Therapy Room-ABC	2010	6,796	113	15	113		113	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,417,021	\$ 394,168		\$ 396,314	\$ 2,145	\$ 4,548,393	34

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

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

0042192

Report Period Beginning:

1/1/10

Ending:

12/31/10

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 13,417,021	\$ 394,168		\$ 396,314	\$ 2,145	\$ 4,548,393	1
2	Forum Prof Ctr: Remodeling	1979	12,778		20			12,778	2
3	Forum Prof Ctr: Build Improv - multiple	1980	24,885		15			24,885	3
4	Forum Prof Ctr: Tennant Improv	1986	785		13			785	4
5	Forum Prof Ctr: AMS remodel	1990	5,337		10			5,337	5
6	Forum Prof Ctr: Roof	1994	2,815	175	16	175		2,815	6
7	Forum Prof Ctr: Build Improv-multiple	1995	993	62	16	62		927	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,568	112	10	112		1,517	8
9	Forum Prof Ctr: Remodel/electrical	2001	611	33	7	33		544	9
10	Forum Prof Ctr: bathroom remodel	2002	540	50	5	50		452	10
11	Forum Prof Ctr: remodel suites/etc.	2003	694	70	9	70		555	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,138	104	7	104		1,762	12
13	Forum Prof Ctr: Suite renovation	2005	432	62	10	62		485	13
14	Forum Prof Ctr: Superior installations, etc.	2006	85	12	4	12		85	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	415	65	7	65		215	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	346	60	7	60		142	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	715	68	7	68		82	17
18	Forum Prof Ctr: Building Renovations	2010	1,161	330	7	330		330	18
19	Alden Mgt Servs: Remodel suites	1993	7,174	23	7	23		7,163	19
20	Alden Mgt Servs: Remodel suites	2002	299		7			299	20
21	Alden Mgt Servs: Remodel suites	2003	6,486	161	7	161		6,474	21
22									22
23	Adj for ABC related party profit	2008	(130)	(8)		(8)		(20)	23
24	Adj for ABC related party profit	2009	(547)	(30)		(30)		(45)	24
25	Adj for ABC related party profit	2010	(83)	(1)		(1)		(1)	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,486,518	\$ 395,517		\$ 397,662	\$ 2,145	\$ 4,615,958	34

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

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	\$ 1,627,036	\$ 148,391	\$ 148,391	\$		\$ 1,140,664	71
72	Current Year Purchases	413,038	6,555	6,555			6,280	72
73	Fully Depreciated Assets	179,218	173	173			179,218	73
74								74
75	TOTALS	\$ 2,219,292	\$ 155,119	\$ 155,119	\$		\$ 1,326,162	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Car Engine/Bus/Van	Various/Dodge	'98-'04	\$ 8,164	\$	\$	\$		\$ 8,164	76
77	Midwest Transit	Ford Eldorado	2000	49,826					49,826	77
78	Water hoses replace on auto	Various	2005	1,537					1,537	78
79	Related Party-AMS	Various	98 - '02	4,148					4,148	79
80	TOTALS			\$ 63,675	\$	\$	\$		\$ 63,675	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 16,354,405	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 550,636	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 552,781	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 2,145	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,005,795	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	Therapy room remodeling	\$ 229,494	92
93			93
94			94
95		\$ 229,494	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: related party cost is backed out

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? YES NO

If NO, see instructions.

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

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: \$ 28,425 Description: Copy machine lease \$22,934, Postage meter \$4,560 Various office equip \$931

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>related party- Pg 6A</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>26,139</u>	17
18					18
19	<u>Auto lease GL 6890</u>	<u>various</u>	<u>0.00</u>		19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>26,139</u>	21

10. Effective dates of current rental agreement:

Beginning 04/01/1996

Ending 04/01/2016

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

Fiscal Year Ending Annual Rent

12. 12/31/2011 \$ varies

13. 12/31/2012 \$ varies

14. 12/31/2013 \$ varies

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Skilled nursing 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		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 1,303,734	\$		\$ 1,303,734	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			133,219			133,219	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			1,357,578			1,357,578	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See Pg 16A	# of prescrpts				848,512		848,512	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Except Care Prgrm</u>	39-1, 39-3, if any								12
13	Other (specify): <u>See Pg 16A</u>					(278,124)	220,564		(57,560)	13
14	TOTAL			\$		\$ 2,516,407	\$ 1,069,076		\$ 3,585,483	14

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

XIV. Special Services (Direct Cost)

Line	Service	Col. 1:	Ref. No.	To Pg 16:	Col. No.	
1.	OT		39-3	To Col 5		\$1,303,733.73
2.	ST		39-3	To Col 5		133,219.39
3.						
4.	PT		39-3	To Col 5		1,357,578.13
5.						
6.						
7.						
8.	Pharmacy Supplies per GL					603,357.11
	Manual Input from Related Party- Forum Drugs					245,155.00
9.	Total to line 9 Pharmacy		See Pg 16A	To Col 6		848,512.11
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		(278,124.00)
	Other					778,816.46
	Manual Input: Related Party - Prism					(35,988.00)
	Manual Input: Related Party FECII - I.V.					(521,146.00)
	Manual Input: Related Party FECII - Wound Care					(1,119.00)
	Oxygen, from reclass worksheet (Pg 4A)					
13.	Col 6: Supplies Total			To Col 6		220,563.46
13.	Total Line 13, Column 8					(57,560.54)
14.	Total					3,585,482.82

Facility Name & ID Number Alden Orland Park Rehabilitation & Health Care Center # 0042192 Report Period Beginning: 1/1/10 Ending: 12/31/10
 XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/10 (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	\$ 49,078	\$ 51,916	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>115,000</u>)	2,015,864	2,015,864	3
4	Supply Inventory (priced at)	10,000	10,000	4
5	Short-Term Investments			5
6	Prepaid Insurance		13,960	6
7	Other Prepaid Expenses	3,767	26,790	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd parties</u>	13,490	13,490	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,092,199	\$ 2,132,020	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	16,001	16,001	12
13	Land		584,920	13
14	Buildings, at Historical Cost		12,593,418	14
15	Leasehold Improvements, at Historical Cost	463,822	640,570	15
16	Equipment, at Historical Cost	435,062	2,141,956	16
17	Accumulated Depreciation (book methods)	(590,879)	(5,860,894)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		618,715	21
22	Other Long-Term Assets (spe <u>CIP,Fin Fee</u>)	272,356	421,751	22
23	Other(specify): <u>Due from Affiliates</u>	16,045,616	19,134,786	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 16,641,978	\$ 30,291,222	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 18,734,177	\$ 32,423,242	25

		1 Operating	2 After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 722,953	\$ 723,194	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	168,094	168,094	28
29	Short-Term Notes Payable		145,686	29
30	Accrued Salaries Payable	515,027	515,027	30
31	Accrued Taxes Payable (excluding real estate taxes)	79,177	79,177	31
32	Accrued Real Estate Taxes(Sch.IX-B)		781,000	32
33	Accrued Interest Payable	87,989	156,167	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	<u>Accr Exp/Insur, Due State, Sales Tax, etc.</u>	45,322	45,322	36
37	<u>Due to Affiliates</u>	2,812,751	2,812,751	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,431,313	\$ 5,426,418	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	1,617,441	4,002,957	39
40	Mortgage Payable		11,265,431	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	<u>Due to Affiliates</u>			43
44	<u>S/holder loans, Others</u>	79,728	79,728	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,697,169	\$ 15,348,116	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 6,128,482	\$ 20,774,534	46
47	TOTAL EQUITY(page 18, line 24)	\$ 12,605,695	\$ 11,648,708	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 18,734,177	\$ 32,423,242	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 8,710,391	1
2	Restatements (describe):		2
3	external audit adjustment made after 2008 cost report	4,098	3
4	was submitted. These have no effect on prior year's		4
5	report: bad debt, medicare revenues (non allowables).		5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 8,714,489	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	3,891,206	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)	\$ 3,891,206	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)	\$ 12,605,695	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Orland Park Rehabilitation & Health Care C # 0042192 Report Period Beginning: 1/1/10

Ending: 12/31/10

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

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

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 20,388,834	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 20,388,834	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	56,035	6
7	Oxygen	6,313	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 62,348	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	745	12
13	Barber and Beauty Care	49,203	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	1,193	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	28	19
20	Radiology and X-Ray	304	20
21	Other Medical Services	10,535	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 62,008	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	7,254	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 7,254	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Pg 19A	14,495	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 14,495	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 20,534,939	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,239,364	31
32	Health Care	4,346,939	32
33	General Administration	3,552,038	33
B. Capital Expense			
34	Ownership	2,163,038	34
C. Ancillary Expense			
35	Special Cost Centers	4,232,854	35
36	Provider Participation Fee	109,500	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,643,733	40
41	Income before Income Taxes (line 30 minus line 40)**	3,891,206	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 3,891,206	43

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

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

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

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

STATE OF ILLINOIS

Facility Name & ID Number Alden Orland Park Rehabilitation and Health Care # 004-2192 Report Period Beginning: 1/1/10 Ending: 12/31/10

Details of Page 19, Line 28

Miscellaneous Income gl 4977 WC settlement	219.00
Miscellaneous Income gl 4977 Unclaimed property	1,314.00
Miscellaneous Income gl 4977 Payroll	167.00
Miscellaneous Income gl 4977 Jury Duty	34.00
Miscellaneous Income gl 4977 Donations	6,000.00
Gain on Sale of Assets	6,761.00

Total of line 28	14,495.00
	=====

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

0042192

Report Period Beginning:

1/1/10

Ending:

12/31/10

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	1,792	1,888	\$ 89,595	\$ 47.45	1
2	Assistant Director of Nursing	2,816	2,980	137,802	46.24	2
3	Registered Nurses	35,105	37,624	1,190,643	31.65	3
4	Licensed Practical Nurses	25,574	27,348	652,540	23.86	4
5	CNAs & Orderlies	95,414	102,410	1,249,295	12.20	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,900	2,134	34,393	16.12	8
9	Activity Director	2,080	2,080	65,532	31.51	9
10	Activity Assistants	5,185	5,514	59,010	10.70	10
11	Social Service Workers	4,072	4,130	77,021	18.65	11
12	Dietician					12
13	Food Service Supervisor	4,240	4,384	89,231	20.35	13
14	Head Cook	8,232	8,328	135,209	16.24	14
15	Cook Helpers/Assistants	44,809	47,363	460,887	9.73	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	52,925	25.44	17
18	Housekeepers	21,194	23,533	295,137	12.54	18
19	Laundry	8,138	8,673	84,059	9.69	19
20	Administrator	2,080	2,080	96,409	46.35	20
21	Assistant Administrator	2,080	2,080	70,494	33.89	21
22	Other Administrative	10,808	10,906	264,852	24.28	22
23	Office Manager	2,080	2,080	31,328	15.06	23
24	Clerical	2,567	2,621	22,318	8.52	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	5,000	5,069	163,510	32.26	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Unit Director	3,976	3,976	68,160	17.14	32
33	Other(specify) Alzh/Beautician	9,762	10,217	174,970	17.13	33
34	TOTAL (lines 1 - 33)	300,984	319,498	\$ 5,565,320 *	\$ 17.42	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	900/month	\$ 10,800	1-3	35
36	Medical Director	2,417/month	29,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	400/month	4,800	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	45/month	536	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 45,136		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount	
Maniatis, Katie	Administrator	0	\$ 96,409	Workers' Compensation Insurance	\$ 146,613	IDPH License Fee	\$	
Thompson, Pamela	Asistant Admin	0	70,494	Unemployment Compensation Insurance	70,965	Advertising: Employee Recruitment	703	
				FICA Taxes	415,150	Health Care Worker Background Check		
				Employee Health Insurance	86,221	(Indicate # of checks performed 73)	730	
				Employee Meals	24,275	Patient Background Checks	736	
				Illinois Municipal Retirement Fund (IMRF)*		IL Health Care Assoc	7,728	
				Union, Health & Welfare	123,327	Allscripst referral management	995	
				Pension	36,610	Collaborative Healthcare emergency preparedness	500	
				Dental, Life Ins, relations, tuition, msc	21,363	Surety Bond Fee	338	
				Drug tests, 401k match, vaccinations	8,860	Related party	1,294	
				Mkt mgr 7 aides benefits back out	(6,471)	Less: Public Relations Expense	()	
				Workers Comp settlement back out	(219)	Non-allowable advertising	()	
						Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)					\$ 166,903	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 19,648
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Description				Description			Description	
Amount				Line #			Amount	
\$				\$			\$	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)				TOTAL			TOTAL (agree to Sch. V, line 24, col. 8)	
\$				\$			\$	
C. Professional Services								
Vendor/Payee	Type		Amount					
Alden Management Services	Consulting Fees		\$ 1,532,075				Out-of-State Travel	
Janet L. Herman	Legal Fees-Non Collections		237				\$	
IL Assn. of Healthcare facilities	Union matters		2,400					
Kenneth Fisch	Legal Fees-Non Collections		205				In-State Travel	
Kenneth Fisch	Legal Fees-Collections		37,857					
AMS (Eliminated)	Allocated Legal Fees		32,328					
Medicom	Billing Consultant		534				Related party	
Pathway-reclassified to nursing	Clinical Consulting		10,644				3,850	
First Advantage	Tax Consulting		183				Seminar Expense	
Linda Roberts & Assoc.	Nutrition systems audit		675				Leadership Training	
BDO / KPMG	Accounting Fees		3,358				1,400	
Baker Tilly / A. Daley	Accounting Fees		15,780				Seminars (IL Council on LT Care, IL HC Assc., Campbell training,PESI	
							2,284	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)				TOTAL			Entertainment Expense	
\$ 1,636,276				\$			()	

* Attach copy of IMRF notifications

**See instructions.

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

0042192

Report Period Beginning: 1/1/10

Ending: 12/31/10

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. IHCA \$7,728 Il. Assoc. of HC \$2,400
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 47,005 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 109,500
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 24,275 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. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____
- (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.