

Facility Name & ID Number Alden Lincoln Rehab & HCC

0040709 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	96	Skilled (SNF)	96	35,040	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	96	TOTALS	96	35,040	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	3,281	801	3,548	7,630	8
9	SNF/PED					9
10	ICF	16,336	1,102	678	18,116	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	19,617	1,903	4,226	25,746	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 73.48%

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 03/01/95

J. Was the facility purchased or leased after January 1, 1978?

YES Date 03/01/95 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 33 and days of care provided 806

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: 12/31/13 Fiscal Year: 12/31/13

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

Facility Name & ID Number

Alden Lincoln Rehab & HCC

0040709

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	219,916	13,964	22,800	256,680	3,246	259,926	(8,452)	251,474		1
2	Food Purchase		243,295		243,295	(31,285)	212,010	(51,937)	160,073		2
3	Housekeeping	123,498	27,453		150,951	484	151,435	3,857	155,292		3
4	Laundry	38,187	7,244	3,140	48,571	585	49,156		49,156		4
5	Heat and Other Utilities			101,960	101,960		101,960	1,117	103,077		5
6	Maintenance	66,901		160,969	227,870	1,654	229,524	18,077	247,601		6
7	Other (specify):* Related Party							4,930	4,930		7
8	TOTAL General Services	448,502	291,956	288,869	1,029,327	(25,316)	1,004,011	(32,408)	971,603		8
	B. Health Care and Programs										
9	Medical Director			(3,250)	(3,250)		(3,250)	12,250	9,000		9
10	Nursing and Medical Records	1,485,631	153,397	12,436	1,651,464	(33,169)	1,618,295	22,350	1,640,645		10
10a	Therapy	63,250	706		63,956		63,956		63,956		10a
11	Activities	52,494	3,729	3,744	59,967	129	60,096		60,096		11
12	Social Services	45,748			45,748		45,748		45,748		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party							3,571	3,571		15
16	TOTAL Health Care and Programs	1,647,123	157,832	12,930	1,817,885	(33,040)	1,784,845	38,171	1,823,016		16
	C. General Administration										
17	Administrative	66,423			66,423		66,423	60,222	126,645		17
18	Directors Fees										18
19	Professional Services			374,496	374,496	(1,710)	372,786	(324,699)	48,087		19
20	Dues, Fees, Subscriptions & Promotions			56,277	56,277		56,277	(48,961)	7,316		20
21	Clerical & General Office Expenses	123,512	14,145	69,139	206,796	(738)	206,058	171,969	378,027		21
22	Employee Benefits & Payroll Taxes			418,923	418,923	22,792	441,715		441,715		22
23	Inservice Training & Education										23
24	Travel and Seminar			612	612		612	423	1,035		24
25	Other Admin. Staff Transportation			27	27		27	8,195	8,222		25
26	Insurance-Prop.Liab.Malpractice			110,693	110,693		110,693	116	110,809		26
27	Other (specify):* Related Party			155,563	155,563		155,563	(123,488)	32,075		27
28	TOTAL General Administration	189,935	14,145	1,185,730	1,389,810	20,344	1,410,154	(256,223)	1,153,931		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,285,560	463,933	1,487,529	4,237,022	(38,012)	4,199,010	(250,460)	3,948,550		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 Lincoln Rehab & HCC

#0040709

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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			60,881	60,881		60,881	(1,506)	59,375			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			63,590	63,590		63,590	(3,739)	59,851			32
33	Real Estate Taxes			111,335	111,335		111,335	12,877	124,212			33
34	Rent-Facility & Grounds			393,902	393,902		393,902		393,902			34
35	Rent-Equipment & Vehicles			14,949	14,949		14,949	27,087	42,036			35
36	Other (specify):*											36
37	TOTAL Ownership			644,657	644,657		644,657	34,719	679,376			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		231,158	277,015	508,173	38,012	546,185	(97,393)	448,792			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			204,492	204,492		204,492		204,492			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		231,158	481,507	712,665	38,012	750,677	(97,393)	653,284			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,285,560	695,091	2,613,693	5,594,344		5,594,344	(313,134)	5,281,210			45

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

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(31,285.00)	Employee Meals
	22	31,285.00	Employee Meals
22		(8,493.00)	Uniforms
	1	1,536.00	Uniforms
	3	484.00	Uniforms
	4	585.00	Uniforms
	6	203.00	Uniforms
	10	5,093.00	Uniforms
	11	129.00	Uniforms
	21	463.00	Uniforms
10		(38,012.00)	Oxygen - to appropriate cost center
	39	38,012.00	Oxygen - to appropriate cost center
21		(1,201.00)	Vendor Settlement - SBC
10		(250.00)	Vendor Settlement - MedMizer
	6	1,451.00	Vendor Settlement - SBC/Medmizer
19		(1,710.00)	rc Linda Roberts from Prof Exp to Dietary
	1	1,710.00	rc Linda Roberts from Prof Exp to Dietary

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	(5,730)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(976)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,549)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(11,171)	21		17
18	Fines and Penalties				18
19	Entertainment	(93)	20		19
20	Contributions	(4,132)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(5,118)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(155,563)	27		24
25	Fund Raising, Advertising and Promotional	(12,577)	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)	\$ (196,909)		\$	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)	(92,812)	Various	34
35	Other- Attach Schedule	(23,413)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (116,225)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (313,134)		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 Lincoln Rehab & HCC

ID# 0040709

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Elim deprec Exp on Pg 12 <\$2,500	\$ (1,223)	30	1
2	Elim deprec Exp on Pg 13 <\$2,500	(9,135)	30	2
3	Expense Pg 12 <\$2,500 - current year purchases	2,061	6	3
4	Expense Pg 13 <\$2,500 - current year purchases	27,859	6	4
5				5
6	Elim ABC Pg 12 - Related Party Profit 2008-2012	245	30	6
7	Elim ABC Pg 12 - Related Party Profit 2013	30	30	7
8	adjust depreciation expense	(499)	30	8
9				9
10	Late Fees on utilities	(482)	5	10
11	Intercompany interests	(61,975)	32	11
12				12
13	Miscellaneous Income - Food rebate	(808)	2	13
14	Miscellaneous Income - Jury Duty	(69)	21	14
15	Miscellaneous Income - Medical records	(223)	10	15
16	Miscellaneous Income - Donations	(136)	21	16
17				17
18	back out Marketing Mgr salaries GL 6701-100-009	none for 2013	21	18
19	back out employee benefit - Mktg Mgr.	none for 2013	22	19
20	back out IHCA PAC Fees (30%)	(795)	20	20
21	add back prior year Real estate Tax Refund	9,770	33	21
22	Other Nursing Home	(88)	21	22
23				23
24				24
25	back out Lake View Chamber of Commerce GL6825	(195)	20	25
26	Add Back Medical Director voided AP	12,250	9	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		(23,413)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Lincoln Rehab & HCC

0040709

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	1,376	(9,828)	0	0	0	0	0	0	0	(8,452)	1
2	Food Purchase	(2,357)	0	0	(49,580)	0	0	0	0	0	0	0	(51,937)	2
3	Housekeeping	0	0	3,857	0	0	0	0	0	0	0	0	3,857	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(482)	0	1,599	0	0	0	0	0	0	0	0	1,117	5
6	Maintenance	24,190	0	(6,274)	0	0	0	161	0	0	0	0	18,077	6
7	Other (specify):*	0	0	3,655	1,275	0	0	0	0	0	0	0	4,930	7
8	TOTAL General Services	21,351	0	4,213	(58,133)	0	0	161	0	0	0	0	(32,408)	8
	B. Health Care and Programs													
9	Medical Director	12,250	0	0	0	0	0	0	0	0	0	0	12,250	9
10	Nursing and Medical Records	(223)	0	23,177	1,351	(1,955)	0	0	0	0	0	0	22,350	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	3,571	0	0	0	0	0	0	0	0	3,571	15
16	TOTAL Health Care and Programs	12,027	0	26,748	1,351	(1,955)	0	0	0	0	0	0	38,171	16
	C. General Administration													
17	Administrative	0	0	60,222	0	0	0	0	0	0	0	0	60,222	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(5,118)	0	(319,581)	0	0	0	0	0	0	0	0	(324,699)	19
20	Fees, Subscriptions & Promotions	(17,792)	0	(31,169)	0	0	0	0	0	0	0	0	(48,961)	20
21	Clerical & General Office Expenses	(11,464)	0	141,525	26,830	15,078	0	0	0	0	0	0	171,969	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	423	0	0	0	0	0	0	0	0	423	24
25	Other Admin. Staff Transportation	0	0	8,195	0	0	0	0	0	0	0	0	8,195	25
26	Insurance-Prop.Liab.Malpractice	0	0	116	0	0	0	0	0	0	0	0	116	26
27	Other (specify):*	(155,563)	0	28,150	2,742	1,183	0	0	0	0	0	0	(123,488)	27
28	TOTAL General Administration	(189,937)	0	(112,119)	29,572	16,261	0	0	0	0	0	0	(256,223)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(156,559)	0	(81,158)	(27,210)	14,306	0	161	0	0	0	0	(250,460)	29

STATE OF ILLINOIS

Facility Name & ID Number Alden Lincoln Rehab & HCC

0040709

Report Period Beginning:

01/01/2013 Ending:

Summary B

12/31/2013

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	(10,582)	0	9,076	0	0	0	0	0	0	0	0	(1,506)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(62,951)	0	58,809	0	403	0	0	0	0	0	0	(3,739)	32
33	Real Estate Taxes	9,770	0	2,948	0	159	0	0	0	0	0	0	12,877	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	27,087	0	0	0	0	0	0	0	0	27,087	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(63,763)	0	97,920	0	562	0	0	0	0	0	0	34,719	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	(29,561)	(29,535)	(38,297)	0	0	0	0	0	(97,393)	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	(29,561)	(29,535)	(38,297)	0	0	0	0	0	(97,393)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(220,322)	0	16,762	(56,771)	(14,667)	(38,297)	161	0	0	0	0	(313,134)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as 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 PG6-Supp		See PG6-Supp		

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$			\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	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%	\$ 1,599	\$ 1,599
16	V	24 Travel and Seminar		Alden Management Services, Inc.		423	423
17	V	25 Other Admin Travel		Alden Management Services, Inc.		8,195	8,195
18	V	26 Insurance		Alden Management Services, Inc.		116	116
19	V	20 Dues and Subscription	32,562	Alden Management Services, Inc.		1,393	(31,169)
20	V	30 Depreciation		Alden Management Services, Inc.		9,076	9,076
21	V	33 Real estate taxes		Alden Management Services, Inc.		2,948	2,948
22	V	35 Rent - Equipment & Vehic		Alden Management Services, Inc.		27,087	27,087
23	V	32 Interest		Alden Management Services, Inc.		58,809	58,809
24	V	1 Dietary		Alden Management Services, Inc.		1,376	1,376
25	V	3 Housekeeping		Alden Management Services, Inc.		3,857	3,857
26	V	7 Employee Benefit - Gen Services		Alden Management Services, Inc.		3,655	3,655
27	V	10 Nurse & Medical Records Salary		Alden Management Services, Inc.		23,177	23,177
28	V	15 Employee Benefit - Health Care		Alden Management Services, Inc.		3,571	3,571
29	V	17 Administrative Salary		Alden Management Services, Inc.		60,222	60,222
30	V	27 Employee Benefit - Admin		Alden Management Services, Inc.		28,150	28,150
31	V	19 Professional Fee	344,268	Alden Management Services, Inc.		24,687	(319,581)
32	V	21 General and Administrative		Alden Management Services, Inc.		141,525	141,525
33	V	6 Repairs and Maintenance	32,859	Alden Management Services, Inc.		26,585	(6,274)
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 409,689			\$ 426,451	\$ * 16,762

* 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	\$ 22,800	Prism Health Care Services, Inc.	0.00%	\$ 71	\$ (22,729)	15
16	V	1 Diet Salary		Prism Health Care Services, Inc.		12,901	12,901	16
17	V	2 Tube Feeding	78,892	Prism Health Care Services, Inc.		29,312	(49,580)	17
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		8,011	1,351	18
19	V	39 Ancillary Supplies	55,548	Prism Health Care Services, Inc.		25,987	(29,561)	19
20	V	21 Salary - G & A		Prism Health Care Services, Inc.		15,807	15,807	20
21	V	27 Employee Benefit		Prism Health Care Services, Inc.		2,742	2,742	21
22	V	7 Employee Benefit		Prism Health Care Services, Inc.		1,275	1,275	22
23	V	21 General and Administrative		Prism Health Care Services, Inc.		11,023	11,023	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		\$ 163,900			\$ 107,129	\$ * (56,771)	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 Drugs	\$ 124,612	Forum Extended Care Services, Inc.	0.00%	\$ 102,841	\$ (21,771)
16	V	39 IV	38,278	Forum Extended Care Services, Inc.		31,590	(6,688)
17	V	39 Wound Care	6,160	Forum Extended Care Services, Inc.		5,084	(1,076)
18	V	10 House Stock	8,891	Forum Extended Care Services, Inc.		7,338	(1,553)
19	V	10 Pharmacy Consultant	2,303	Forum Extended Care Services, Inc.		1,901	(402)
20	V	27 Employee Vaccination	1,377	Forum Extended Care Services, Inc.		1,136	(241)
21	V	27 Employee Benefit: G & A		Forum Extended Care Services, Inc.		1,424	1,424
22	V	21 Salary: G & A		Forum Extended Care Services, Inc.		9,510	9,510
23	V	21 General and Administrative		Forum Extended Care Services, Inc.		5,568	5,568
24	V	32 Interest		Forum Extended Care Services, Inc.		403	403
25	V	33 Real Estate Tax		Forum Extended Care Services, Inc.		159	159
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		\$ 181,621			\$ 166,954	\$ * (14,667)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy	\$ 274,756	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 236,459	\$ (38,297)
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		\$ 274,756			\$ 236,459	\$ * (38,297)

* 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 and maintenance	\$ 11,984	Alden Bennett Construction Company, Inc.	0.00%	\$ 12,145	\$ 161	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		\$ 11,984			\$ 12,145	\$ *	161	39

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

Facility Name & ID Number

Alden Lincoln Rehab & HCC

0040709

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heather Health Care Center, Inc.	Harvey	The Forum Profession	Chicago	Home Office rental	1
2			Alden-Lincoln Park Rehabilitation and Health Care	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Care	Chicago	Forum Extended Care Se	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Serv	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and Health Care	McHenry	Alden Gardens of Bloom	Bloomingtondale	Supportive Living Fac	6
7			Alden - Wentworth Rehabilitation and Health Care	Chicago	Alden Garden Courts of	DesPlaines	Assisted Living/Alzhei	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterfo	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health Care	Bloomingtondale	Alden Gardens of Water	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Youth	Bloomingtondale	Prism Health Care Servi	Schaumburg	Nursing and Durable	10
11			Alden - Orland Park Rehabilitation and Health Care	Orland Park	Community Physical The	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Care	Chicago	Alden Bennett Construct	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment	Fort Atkinson, WI	Nursing and Durable	13
14			Alden - Town Manor Rehabilitation and Health Care	Cicero				14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health Care	Hoffman Estates				16
17			Alden - North Shore Rehabilitation and Health Care	Skokie				17
18			Alden - Des Plaines Rehabilitation and Health Care	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24			Alden of Waterford, LLC	Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30			Alden Estates of Greenville, Inc.	Greenville, IL				30

Facility Name & ID Number Alden Lincoln Rehab & HCC # 0040709 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	2	3	4	5	6		7		8	9	
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	Floyd A. Schlossberg	President	CEO	100.00	181,389	0.78	1.95	Salary	\$ 3,611	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	93,146	0.78	1.95	Salary	1,854	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	93,146	0.78	1.95	Salary	1,854	6-7	3
4	Ina Schlossberg	Board Member	General Operation	0.00	103,164	0.78	1.95	Salary	2,054	17-7	4
5	Audra Elisco	Training Coordinator	Training employee	0.00	56,234	0.78	1.95	Salary	1,119	21-7	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	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										11
12											12
13								TOTAL	\$ 10,492		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 Lincoln Rehab & HCC

0040709 Report Period Beginning: 01/01/2013

Ending: 2/31/2013

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	1,319,137	35	\$ 81,942	\$ 25,746	\$ 1,599	1
2	24	Travel and Seminar	Patient Days	1,319,137	35	21,681	25,746	423	2
3	25	Other Admin Travel	Patient Days	1,319,137	35	419,878	25,746	8,195	3
4	26	Insurance	Patient Days	1,319,137	35	5,945	25,746	116	4
5	20	Dues and Subscription	Patient Days	1,319,137	35	71,386	25,746	1,393	5
6	30	Depreciation	No of providers/usage	3	35	331,030	1	9,076	6
7	33	Real Estate taxes	Patient Days	1,319,137	35	171,267	25,746	2,948	7
8	35	Rent - Equipment & Vehic	Patient Days	1,319,137	35	1,387,861	25,746	27,087	8
9	32	Interest	Patient Days	1,319,137	35	2,365,205	25,746	58,809	9
10	1	Dietary	Patient Days	1,319,137	35	70,514	70,514	1,376	10
11	3	Housekeeping	Patient Days	1,319,137	35	197,635	197,635	3,857	11
12	7	Employee Benefit - Gen Services	Patient Days	1,319,137	35	179,651	25,746	3,655	12
13	10	Nurse & Medical Records Salary	Patient Days	1,319,137	35	1,290,033	1,290,033	23,177	13
14	15	Employee Benefit - Health Care	Patient Days	1,319,137	35	179,422	25,746	3,571	14
15	17	Administrative Salary	Patient Days	1,319,137	35	3,345,614	3,345,614	60,222	15
16	27	Employee Benefit - Admin	Patient Days	1,319,137	35	1,450,327	25,746	28,150	16
17	19	Professional Fee	Patient Days	1,319,137	35	1,264,885	822,981	24,687	17
18	21	General and Administrative	Patient Days	1,319,137	35	7,326,656	6,259,160	141,525	18
19	6	Repairs and Maintenance	Patient Days	1,319,137	35	1,307,512	1,023,532	26,585	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 21,468,444	\$ 13,009,469	\$ 426,451	25

Facility Name & ID Number

Alden Lincoln Rehab & HCC

0040709

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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							\$	\$			\$					
2																
3																
4																
5	Medical Malpractice Insurance		x	working capital							1,615					
	Working Capital															
6	Related party-AMS		x	working capital							58,809					
7	Related party-FECII		x	working capital							403					
8																
9	TOTAL Facility Related						\$	\$			\$	60,827				
	B. Non-Facility Related*															
10	Int Income (GL#4646)		x													
11	Int Income (GL#4975)		x								(976)					
12																
13			x													
14	TOTAL Non-Facility Related						\$	\$			\$	(976)				
15	TOTALS (line 9+line14)						\$	\$			\$	59,851				

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2012 report.		\$	<u>110,900</u>		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.)		\$	<u>114,305</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>3,405</u>		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>117,700</u>		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.		\$	<u>121,105</u>		7
Real Estate Tax History:			Plus: Related Party Taxes (2) - See Pg RE_Tax	\$	<u>3,107.00</u>
			Total Real Estate Tax Expense, Sch V, Line 33	\$	<u>124,212</u>
Real Estate Tax Bill for Calendar Year:	2008	<u>108,466</u>			8
	2009	<u>103,604</u>			9
	2010	<u>108,114</u>			10
	2011	<u>107,664</u>			11
	2012	<u>114,306</u>			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 2012	\$		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.

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Lincoln Rehab & HCC COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0040709
 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 2012 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 2012.

(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</u>	\$ <u>285,389.00</u>	\$ <u>2,948.00</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>35,681.00</u>	\$ <u>159.00</u>
3. <u>11-28-108-023-000</u>	<u>Nursing Home Facility</u>	\$ <u>114,305.45</u>	\$ <u>114,305.45</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>435,375.45</u></u>	\$ <u><u>117,412.45</u></u>

B. Real Estate Tax Cost Allocations

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

If YES, attach an explanation and 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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 32,252 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 grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

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				\$	1
2					2
3	TOTALS			\$	3

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-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				\$	\$		\$	\$	\$
5									
6									
7									
8									
	Improvement Type**								
9	Sprinkler heads		1995	1,832	73	25	73		1,335
10	Roof repairs		1995	2,000		10			2,000
11	Installed Electric AMPS		1996	1,870		5			1,870
12	Signs		1996	1,800		10			1,800
13	Water Heater		1997	6,180		5			6,180
14	Replace Pipes		1997	5,949		5			5,949
15	Exhaust Fans		1997	8,403		5			8,403
16	Washing machine motor		1998	1,576		8			1,576
17	ABC (General construction) Major repairs/improvement		1999	5,713		10			5,713
18	ABC (General construction) Major repairs/improvement		1999	2,326		10			2,326
19	ABC (General construction) Major repairs/improvement		1999	2,092		10			2,092
20	ABC (General construction) Major repairs/improvement		1999	1,870		10			1,870
21	ABC (General construction) Major repairs/improvement		1999	12,658		10			12,658
22	ABC (General construction) Major repairs/improvement		1999	2,250		10			2,250
23	ABC (General construction) Major repairs/improvement		1999	10,225		10			10,225
24	Climate Services (exhaust fan)		1999	2,280		5			2,280
25	Oxygen exhaust system		2000	8,555		8			8,555
26	Elevator door repair		2000	1,518		5			1,518
27	Lawn Sprinkler		2000	15,500	620	25	620		8,267
28	ABC (General construction) Major repairs/improvement		2000	6,937		5			6,937
29	ABC (General construction) New hot water system		2000	49,596	2,480	20	2,480		34,306
30	ABC (General construction) Replace showers		2000	23,903		10			23,903
31	Replace Fire Pump		2001	3,230	162	20	162		2,104
32	14 Kilowatt water heater booster		2001	2,783		10			2,783
33	ABC (General construction) Major repairs/improvement		2001	3,402		5			3,402
34									
35									
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 Lincoln Rehab & HCC

0040709

Report Period Beginning:

01/01/2013 Ending: 12/31/2013

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-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 (pipe & wall repair)	2002	\$ 1,985	\$	5	\$	\$	\$ 1,985	37
38	ABC (misc construction work)	2002	3,442		5			3,442	38
39	ABC (repair ejector pump)	2002	7,893		5			7,893	39
40	Capps Plumbing (water pump)	2002	3,275	164	20	164		1,872	40
41	TNS (DSL Cable)	2004	1,358		5			1,358	41
42	ABC (1st Floors Stairs)	2004	1,699	170	10	170		1,544	42
43	Oak Fire security System, new base dual zone card	2005	1,350		5			1,350	43
44	Washtown (repair Washer motor)	2005	1,563		5			1,563	44
45	ABC (repair Mop basin)	2005	1,613		5			1,613	45
46	ABC - seal holes and replace fill materials 3rd floor	2006	5,793	579	10	579		4,487	46
47	TopNotch - booster heater	2006	3,217	322	10	322		2,334	47
48	ABC - wall covering	2007	10,494	1,049	10	1,049		6,994	48
49	ABC - HM door and frame	2008	3,270	327	10	327		1,853	49
50	Central States - sprinkler system	2008	3,700	740	5	740		3,700	50
51	ABC - patio door	2008	2,501	250	10	250		1,313	51
52	ABC - repair electrical room and patio doors	2008	2,915	292	10	292		1,484	52
53	JD Roofing - asphalt roof patched	2009	3,600	360	10	360		1,560	53
54	Oak Fire - wirings for sprinkler system	2009	5,070	507	10	507		2,324	54
55	ABC - roof replaced	2010	3,886	389	10	389		1,297	55
56	ABC - elevator	2010	66,555	3,328	20	3,328		10,261	56
57	Rockford - railings repaired	2010	4,440	444	10	444		1,554	57
58									58
59	Elevator cylinder replacement - South elevator - ABC	2011	14,809	740	20	740		1,665	59
60	Pipes boiler room repair - ABC	2011	7,669	383	20	383		798	60
61	Pump, main circuit boiler, Grease trap - ABC	2011	5,097	1,019	5	1,019		2,208	61
62	Pump, main controller - ABC	2011	3,828	383	10	383		830	62
63	Kone - elevator, motor soft starter	2012	13,882	694	20	694		1,215	63
64	ABC - fence and guard rails	2012	5,080	339	15	339		593	64
65	ABC - railings	2012	5,491	366	15	366		610	65
66	ABC - Boiler Pacific	2012	7,225	361	20	361		572	66
67	ABC - fire alarm system	2012	18,456	1,846	10	1,846		2,923	67
68	ABC - boiler leak	2012	6,605	660	10	660		990	68
69	GT Mech - fire dampers	2012	4,632	463	10	463		579	69
70	TOTAL (lines 4 thru 69)		\$ 416,841	\$ 19,509		\$ 19,509	\$	\$ 235,066	70

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 416,841	\$ 19,509		\$ 19,509	\$	\$ 235,066	1
2	ABC - laundry and kitchen shaft carpentry and dry wall	2013	53,581	1,786	15	1,786		1,786	2
3	ABC - vent shaft, laundry dampers	2013	21,033	584	15	584		584	3
4	ABC - fire exhaust	2013	4,050	135	10	135		135	4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 495,505	\$ 22,014		\$ 22,014	\$	\$ 237,571	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 495,505	\$ 22,014		\$ 22,014	\$	\$ 237,571	1
2	Forum Prof Ctr: Remodeling	1979	15,057		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	29,324		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	925		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,289		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,317		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,170		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,830	8
9	Forum Prof Ctr: Remodel/electrical	2001	720	13	7	13		694	9
10	Forum Prof Ctr: bathroom remodel	2002	637		5			637	10
11	Forum Prof Ctr: remodel suites/etc.	2003	818		9			818	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	93	7	93		2,384	12
13	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		577	13
14	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	53	7	53		442	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	420	51	7	51		335	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	10	82		346	17
18	Forum Prof Ctr: Building Renovations	2010	1,455	295	5	295		971	18
19	Forum Prof Ctr: Building Renovations	2011	6,379	648	10	648		1,451	19
20	Forum Prof Ctr: Building Renovations	2012	278	38	15	38		75	20
21	Forum Prof Ctr: Building Renovations	2013	476	25	7	25		25	21
22	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	22
23	Alden Mgt Servs: Remodel suites	2002	282		7			282	23
24	Alden Mgt Servs: Remodel suites	2003	6,115	11	7	11		6,115	24
25									25
26									26
27	adjust for ABC Related Party Profit	2008	(50)	(8)		(8)		(18)	27
28		2009	(161)	(6)		(6)		(24)	28
29		2010	(862)	(5)		(5)		(20)	29
30		2011	293	2		2		5	30
31		2012	2,646	262		262		393	31
32		2013	1,059	34		34		34	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 585,196	\$ 23,604		\$ 23,604	\$	\$ 317,891	34

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

Facility Name & ID Number Alden Lincoln Rehab & HCC

0040709

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-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	\$ 260,584	\$ 28,387	\$ 28,387	\$	Various	\$ 123,861	71
72	Current Year Purchases	25,761	1,827	1,827		Various	1,827	72
73	Fully Depreciated Assets	248,073	5,557	5,557		Various	248,073	73
74								74
75	TOTALS	\$ 534,418	\$ 35,771	\$ 35,771	\$		\$ 373,761	75

D. Vehicle Costs. (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	Related Party - AMS	various	98-02	\$ 3,911	\$	\$	\$	3	\$ 3,911	76
77										77
78										78
79										79
80	TOTALS			\$ 3,911	\$	\$	\$		\$ 3,911	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)	\$ 1,123,525	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 59,375	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 59,375	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 695,563	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.

Facility Name & ID Number Alden Lincoln Rehab & HCC

0040709

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: T.L. Enterprises

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		<u>96</u>		\$ <u>393,902</u>	<u>4</u>	<u>6</u>	3
4	Additions							4
5								5
6								6
7	TOTAL		96		\$ 393,902			7

10. Effective dates of current rental agreement:

Beginning 10/26/2012

Ending 02/28/2017

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

Fiscal Year Ending Annual Rent

12. 12/31/2014 \$ 400,480

13. 12/31/2015 \$ 400,480

14. 12/31/2016 \$ 400,480

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: Payment of \$448,817 exercisable a*

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: \$ 36,170 Description: copy machine (GL 6861) and office equipment (GL 6859)

(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>876.00</u>	\$ <u>10,512</u>	17
18					18
19					19
20					20
21	TOTAL		\$ 876.00	\$ 10,512	21

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Skilled 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	1 Schedule V Line & Column Reference	2		3	4		5	6	7	8	
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service			Units	Cost					
1	Licensed Occupational Therapist	39-3	hrs	\$		\$	114,495	\$		\$	114,495	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				18,597				18,597	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				141,664				141,664	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					102,841			102,841	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify): <u>Except. Care</u>	39-1, 39-3, if any										12
13	Other (specify): <u>See Pg 16A</u>						(38,297)	109,492			71,195	13
14	TOTAL			\$		\$	236,459	\$	212,333	\$	448,792	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		\$114,495.00	
2.	ST		39-3	To Col 5		18,597.00	
3.							
4.	PT		39-3	To Col 5		141,664.00	
5.							
6.							
7.							
8.							
	Pharmacy Supplies per GL					124,612.00	
	Manual Input from Related Party- Forum Drugs					(21,771.00)	
9.	Total to line 9 Pharmacy	See Pg 16A		To Col 6		102,841.00	377,597.00
10.							
11.							
12.	Exceptional Care-Salaries:	See pg 16A		To Col. 3		0.00	0.00
12.	Exceptional Care-Supplies:	See pg 16A		To Col. 6		0.00	0.00
	Total Exceptional Care (Line 12, Col 8)					0.00	0.00
13.	Other:	See Pg 16A					

13. Col 5: Manual Input: Related Party - CPT	To Col 5	(38,297.00)	
Other		108,804.00	
Manual Input: Related Party - Prism		(29,561.00)	
Manual Input: Related Party FECII - I.V.		(6,687.00)	
Manual Input: Related Party FECII - Wound Care		(1,076.00)	
Oxygen, from reclass worksheet (Pg 4A)		38,012.00	
13. Col 6: Supplies Total	To Col 6	109,492.00	109,492.00
13. Total Line 13, Column 8		0.00	71,195.00
14. Total		0.00	448,792.00

Facility Name & ID Number Alden Lincoln Rehab & HCC

0040709

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>162,000</u>)	1,196,307		3
4	Supply Inventory (priced at)	2,443		4
5	Short-Term Investments			5
6	Prepaid Insurance	4,377		6
7	Other Prepaid Expenses	13,487		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	9,728		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,226,342	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	601,167		15
16	Equipment, at Historical Cost	551,036		16
17	Accumulated Depreciation (book methods)	(675,222)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	84,807		21
22	Other Long-Term Assets (spec <u>Purchase Option</u>)	288,000		22
23	Other(specify): <u>Due from Affiliate,</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 849,788	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,076,130	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 511,339	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	136,575		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	269,189		30
31	Accrued Taxes Payable (excluding real estate taxes)	11,281		31
32	Accrued Real Estate Taxes(Sch.IX-B)	117,700		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/Ins,d/t PA,SaleTx,etc.</u>	97,350		36
37	<u>Due to Affiliates</u>	748,253		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,891,687	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	2,617,531		43
44	<u>Sharehold.loan, other</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,617,531	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,509,218	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,433,088)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,076,130	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,257,045)	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded		3
4	after prior year report submitted:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,257,045)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,176,043)	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)	\$ (1,176,043)	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)	\$ (2,433,088)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Lincoln Rehab & HCC# 0040709Report Period Beginning: 01/01/2013Ending: 12/31/2013

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	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,279,816	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,279,816	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	115,759	6
7	Oxygen	20,926	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 136,685	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	144	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	(1,329)	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ (1,185)	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	976	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 976	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Page 19A</u>	2,009	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,009	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,418,301	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,029,327	31
32	Health Care	1,817,885	32
33	General Administration	1,389,810	33
B. Capital Expense			
34	Ownership	644,657	34
C. Ancillary Expense			
35	Special Cost Centers	508,173	35
36	Provider Participation Fee	204,492	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,594,344	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,176,043)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,176,043)	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 2,778,979	44
45	Private Pay - Net Inpatient Revenue	294,920	45
46	Medicare - Net Inpatient Revenue	382,553	46
47	Other-(specify) <u>Hospice/Insurance</u>	481,330	47
48	Other-(specify) <u>Veterans/Sales Allow.</u>	342,034	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 4,279,816	49

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

** Does this agree with taxable income (loss) per Federal Income Tax Return? not yet avail. 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.

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Jury Duty	\$ 69
Food Rebate	\$ 808
Donation	\$ 136
Medical records	\$ 223
License Fee Refund	\$ 773
Line 28 Total:	<u>2,009</u>

Ending: 12/31/2013

Facility Name & ID Number Alden Lincoln Rehab & HCC

0040709

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

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	1,872	1,957	\$ 80,801	\$ 41.29	1
2	Assistant Director of Nursing					2
3	Registered Nurses	18,432	19,407	549,533	28.32	3
4	Licensed Practical Nurses	9,745	10,880	258,706	23.78	4
5	CNAs & Orderlies	42,077	45,440	513,497	11.30	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,432	1,432	27,311	19.07	9
10	Activity Assistants	2,556	2,746	25,183	9.17	10
11	Social Service Workers	1,904	2,004	45,748	22.83	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	49,210	23.66	13
14	Head Cook					14
15	Cook Helpers/Assistants	14,421	15,915	170,705	10.73	15
16	Dishwashers					16
17	Maintenance Workers	1,944	2,109	66,900	31.72	17
18	Housekeepers	10,398	11,722	123,497	10.54	18
19	Laundry	2,685	3,332	38,187	11.46	19
20	Administrator	1,968	1,968	66,423	33.75	20
21	Assistant Administrator					21
22	Other Administrative	4,152	4,152	121,669	29.30	22
23	Office Manager	2,000	2,083	36,352	17.45	23
24	Clerical	2,856	3,017	28,742	9.53	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,456	1,463	47,238	32.29	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) Alzheimer Dir	1,712	1,859	35,858	19.29	33
34	TOTAL (lines 1 - 33)	123,690	133,566	\$ 2,285,560 *	\$ 17.11	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	1900/month	\$ 22,800	1-3	35
36	Medical Director	750/month	9,000	9-8	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	192/month	2,304	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	242/month	2,908	11-3	44
45	Social Service Consultant	3 months	836	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 37,848		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	27 hours	\$ 9,189	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 9,189		53

Alden Lincoln Rehab & HCC
Legal Fee Support
2013

Legal Fees Reported on Pg 21, Section C:	\$	51,022.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 19		(5,118.00)
Less: Non-allowable legal fees, if any, deducted on Pg 6A (AMS Allocated Legal Fees)		<u>(43,992.00)</u>
Allowable Legal Fees	<u>\$</u>	<u>1,912.00</u>

Total Allow. Legal Fees should be the sum of the invoices you are providing.

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	Climate Service - boil	1/96	2,015	15	134	134	134	134				
2	Great Lakes - plumbing fi	3/96	1,739	20	87	87	87	87	87	87	87	87
3	Building Plumbing Heat	10/96	1,831	15	122	122	122	122	30			
4												
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18												
19												
20	TOTALS		\$ 5,585		\$ 343	\$ 343	\$ 343	\$ 343	\$ 117	\$ 87	\$ 87	\$ 87

Facility Name & ID Number Alden Lincoln Rehab & HCC

0040709

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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 Association \$1,855, Health Care Council of IL \$2,208
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 22,509 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. n/a
- (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. \$ 204,492
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. \$ 31,285 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? _____
- 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? N/A
Attach invoices and a summary of services for all architect and appraisal fees.