



Facility Name & ID Number Alden Northmoor Rehab & HCC

# 0041277 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	198	Skilled (SNF)	198	72,270	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	198	TOTALS	198	72,270	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	3,562	2,512	6,561	12,635	8
9	SNF/PED					9
10	ICF	45,428	5,133	932	51,493	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	48,990	7,645	7,493	64,128	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.73%

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 3/29/1996

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

YES  Date 11/01/1996 NO

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

YES  NO  If YES, enter number of beds certified 198 and days of care provided 6,161

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL  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 &amp; ID Number

Alden Northmoor Rehab &amp; HCC

# 0041277

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
	<b>A. General Services</b>										
1	Dietary	574,465	36,523	22,800	633,788	1,796	635,584	(6,400)	629,184		1
2	Food Purchase		501,641		501,641	(21,695)	479,946	(23,093)	456,853		2
3	Housekeeping	200,801	46,443		247,244	1,960	249,204	9,608	258,812		3
4	Laundry	58,915	37,709		96,624	384	97,008		97,008		4
5	Heat and Other Utilities			268,957	268,957		268,957	2,810	271,767		5
6	Maintenance	56,842		283,467	340,309	278	340,587	(13,983)	326,604		6
7	Other (specify):* <b>Related Party</b>							10,588	10,588		7
8	<b>TOTAL General Services</b>	891,023	622,316	575,224	2,088,563	(17,277)	2,071,286	(20,470)	2,050,816		8
	<b>B. Health Care and Programs</b>										
9	Medical Director			25,400	25,400		25,400		25,400		9
10	Nursing and Medical Records	3,551,651	335,261	6,074	3,892,986	(36,707)	3,856,279	52,871	3,909,150		10
10a	Therapy	211,720	4,920	11,788	228,428		228,428		228,428		10a
11	Activities	113,716	7,748	6,470	127,934	606	128,540		128,540		11
12	Social Services	40,625			40,625		40,625		40,625		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* <b>Related Party</b>							8,896	8,896		15
16	<b>TOTAL Health Care and Programs</b>	3,917,712	347,929	49,732	4,315,373	(36,101)	4,279,272	61,767	4,341,039		16
	<b>C. General Administration</b>										
17	Administrative	143,745			143,745		143,745	150,002	293,747		17
18	Directors Fees										18
19	Professional Services			1,086,659	1,086,659	(100)	1,086,559	(962,875)	123,684		19
20	Dues, Fees, Subscriptions & Promotions			72,158	72,158	100	72,258	(56,652)	15,606		20
21	Clerical & General Office Expenses	145,906	20,808	123,970	290,684	1,235	291,919	399,656	691,575		21
22	Employee Benefits & Payroll Taxes			890,001	890,001	3,879	893,880		893,880		22
23	Inservice Training & Education										23
24	Travel and Seminar			829	829		829	1,054	1,883		24
25	Other Admin. Staff Transportation			6,157	6,157		6,157	20,412	26,569		25
26	Insurance-Prop.Liab.Malpractice			293,165	293,165		293,165	13,556	306,721		26
27	Other (specify):* <b>Related Party</b>			256,609	256,609		256,609	(180,028)	76,581		27
28	<b>TOTAL General Administration</b>	289,651	20,808	2,729,548	3,040,007	5,114	3,045,121	(614,875)	2,430,246		28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	5,098,386	991,053	3,354,504	9,443,943	(48,264)	9,395,679	(573,578)	8,822,101		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 &amp; ID Number Alden Northmoor Rehab &amp; HCC

#0041277

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	
	<b>D. Ownership</b>											
30	Depreciation			26,045	26,045		26,045	322,830	348,875			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			199,405	199,405		199,405	512,397	711,802			32
33	Real Estate Taxes			385,923	385,923	(385,923)		406,762	406,762			33
34	Rent-Facility & Grounds			772,669	772,669	385,923	1,158,592	(1,158,592)				34
35	Rent-Equipment & Vehicles			31,592	31,592		31,592	67,469	99,061			35
36	Other (specify):* M.I.P.							111,145	111,145			36
37	<b>TOTAL Ownership</b>			1,415,634	1,415,634		1,415,634	262,011	1,677,645			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		546,751	729,054	1,275,805	48,264	1,324,069	156,447	1,480,516			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			457,752	457,752		457,752		457,752			42
43	Other (specify):*											43
44	<b>TOTAL Special Cost Centers</b>		546,751	1,186,806	1,733,557	48,264	1,781,821	156,447	1,938,268			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	5,098,386	1,537,804	5,956,944	12,593,134		12,593,134	(155,120)	12,438,014			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		(21,694.79)	Employee Meals
	22	21,694.79	Employee Meals
22		(17,816.00)	Uniforms
	1	1,796.00	Uniforms
	3	1,960.00	Uniforms
	4	384.00	Uniforms
	6	278.00	Uniforms
	10	11,557.00	Uniforms
	11	606.00	Uniforms
	21	1,235.00	Uniforms
10		(48,263.67)	Oxygen - to appropriate cost center
	39	48,263.67	Oxygen - to appropriate cost center
33		(385,923.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	385,923.00	Rent - Real Estate Tax on associated landowner (Pg 6)
19		(100.00)	Resident Back Ground Checks
	20	100.00	Resident Back Ground Checks
19		(1,544)	Reclass Linda Roberts from line 19 to
	1	1,544	line 1 for dietary consultant.



Facility Name & ID Number Alden Northmoor Rehab & HCC

# 0041277

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

**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	(24)	2		4
5	Telephone, TV & Radio in Resident Rooms	(11,773)	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	(7,204)	30		9
10	Interest and Other Investment Income	(65,409)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,889)	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	(22,770)	21		17
18	Fines and Penalties	2,130	32		18
19	Entertainment	(531)	20		19
20	Contributions	(3,837)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(362)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(256,609)	27		24
25	Fund Raising, Advertising and Promotional	(21,304)	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	<b>SUBTOTAL (A): (Sum of lines 1-29)</b>	\$ (391,582)		\$	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)	358,214	Various	34
35	Other- Attach Schedule	(121,752)	Pg 5A	35
36	<b>SUBTOTAL (B): (sum of lines 31-35)</b>	\$ 236,462		36
	(sum of SUBTOTALS			
37	<b>TOTAL ADJUSTMENTS (A) and (B)</b>	\$ (155,120)		37

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

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

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

BHF USE ONLY						
48		49		50		51
						52

## Alden Northmoor Rehab &amp; HCC

ID# 0041277

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on Utilities	\$ (1,173)	5	1
2	Intercompany Interest (7031)	(146,003)	32	2
3	Record Copies (g/l 4977-100-001)	(805)	10	3
4	Jury Duty (g/l 4977-100-002)	(155)	21	4
5	IL Health Care Assoc Dues (PAC: 30%)	(1,913)	20	5
6				6
7	Back Out Bank Charges - Northmoor Associates	(108)	19	7
8	Back Out Chamber of Commerce Edison/Gladstone/Norv	25	20	8
9	Back out R/E Tax refund	13,091	33	9
10				10
11	Adj for 2008 ABC related party profit - Pg 12	(26)	30	11
12	Adj for 2009 ABC related party profit - Pg 12	(6)	30	12
13	Adj for 2010 ABC related party profit - Pg 12	(2)	30	13
14	Adj for 2011 ABC related party profit - Pg 12	22	30	14
15	Adj for 2012 ABC related party profit - Pg 12	54	30	15
16	Adj for 2013 ABC related party profit - Pg 12	4	30	16
17	Elimin Pg 13 deprec on assets<\$2,500	(17,765)	30	17
18	"Pg 13" assets<\$2,500 to be expensed	30,423	6	18
19	Elimin Pg 12 deprec on assets<\$2,500	(1,974)	30	19
20	"Pg 12" assets<\$2,500 to be expensed	2,204	6	20
21	Adjust depreciation to Pg 13's	2,355	30	21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	<b>Total</b>		(121,752)	49

## STATE OF ILLINOIS

Summary A

Facility Name &amp; ID Number Alden Northmoor Rehab &amp; HCC

# 0041277

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 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)	
	<b>A. General Services</b>													
1	Dietary	0	0	3,428	(9,828)	0	0	0	0	0	0	0	(6,400)	1
2	Food Purchase	(3,913)	0	0	(19,180)	0	0	0	0	0	0	0	(23,093)	2
3	Housekeeping	0	0	9,608	0	0	0	0	0	0	0	0	9,608	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,173)	0	3,983	0	0	0	0	0	0	0	0	2,810	5
6	Maintenance	20,854	2,845	(38,193)	0	0	0	511	0	0	0	0	(13,983)	6
7	Other (specify):*	0	0	9,104	1,484	0	0	0	0	0	0	0	10,588	7
8	<b>TOTAL General Services</b>	<b>15,768</b>	<b>2,845</b>	<b>(12,070)</b>	<b>(27,524)</b>	<b>0</b>	<b>0</b>	<b>511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,470)</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(805)	0	57,730	1,351	(5,405)	0	0	0	0	0	0	52,871	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	8,896	0	0	0	0	0	0	0	0	8,896	15
16	<b>TOTAL Health Care and Programs</b>	<b>(805)</b>	<b>0</b>	<b>66,626</b>	<b>1,351</b>	<b>(5,405)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,767</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	150,002	0	0	0	0	0	0	0	0	150,002	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(470)	25,530	(987,935)	0	0	0	0	0	0	0	0	(962,875)	19
20	Fees, Subscriptions & Promotions	(27,560)	0	(29,092)	0	0	0	0	0	0	0	0	(56,652)	20
21	Clerical & General Office Expenses	(22,925)	604	352,510	31,212	38,255	0	0	0	0	0	0	399,656	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	1,054	0	0	0	0	0	0	0	0	1,054	24
25	Other Admin. Staff Transportation	0	0	20,412	0	0	0	0	0	0	0	0	20,412	25
26	Insurance-Prop.Liab.Malpractice	0	13,267	289	0	0	0	0	0	0	0	0	13,556	26
27	Other (specify):*	(256,609)	0	70,117	3,190	3,274	0	0	0	0	0	0	(180,028)	27
28	<b>TOTAL General Administration</b>	<b>(307,564)</b>	<b>39,401</b>	<b>(422,643)</b>	<b>34,402</b>	<b>41,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(614,875)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(292,601)</b>	<b>42,246</b>	<b>(368,087)</b>	<b>8,229</b>	<b>36,124</b>	<b>0</b>	<b>511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(573,578)</b>	<b>29</b>

## STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Northmoor Rehab & HCC# 0041277

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

	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)	
	<b>D. Ownership</b>													
30	Depreciation	(24,542)	338,296	9,076	0	0	0	0	0	0	0	0	322,830	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(209,282)	560,583	160,073	0	1,023	0	0	0	0	0	0	512,397	32
33	Real Estate Taxes	13,091	385,923	7,344	0	404	0	0	0	0	0	0	406,762	33
34	Rent-Facility & Grounds	0	(1,158,592)	0	0	0	0	0	0	0	0	0	(1,158,592)	34
35	Rent-Equipment & Vehicles	0	0	67,469	0	0	0	0	0	0	0	0	67,469	35
36	Other (specify):*	0	111,145	0	0	0	0	0	0	0	0	0	111,145	36
37	<b>TOTAL Ownership</b>	<b>(220,733)</b>	<b>237,355</b>	<b>243,962</b>	<b>0</b>	<b>1,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,011</b>	<b>37</b>
	<b>Ancillary Expense</b>													
	<b>E. Special Cost Centers</b>													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(59,655)	(74,765)	290,867	0	0	0	0	0	156,447	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	<b>TOTAL Special Cost Centers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(59,655)</b>	<b>(74,765)</b>	<b>290,867</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,447</b>	<b>44</b>
	<b>GRAND TOTAL COST</b>													
45	(sum of lines 29, 37 & 44)	(513,334)	279,601	(124,125)	(51,426)	(37,214)	290,867	511	0	0	0	0	(155,120)	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:	
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 Rent revenue	\$ 1,158,592	Northmoor Associates, LLC	0.00%	\$	\$ (1,158,592)	1
2	V	32 Replacement Reserve interest/Interest	52,728	Northmoor Associates, LLC			(52,728)	2
3	V	32 Debt Retirement Fee		Northmoor Associates, LLC		101,520	101,520	3
4	V	19 Accounting/Professional/Bank Fees/Legal Fee Non- Collection		Northmoor Associates, LLC		25,530	25,530	4
5	V	21 Dues & Subscriptions/Corp. Rpt Fees		Northmoor Associates, LLC		604	604	5
6	V	33 Real estate taxes		Northmoor Associates, LLC		385,923	385,923	6
7	V	26 Property/liability insurance		Northmoor Associates, LLC		13,267	13,267	7
8	V	36 Mortgage insurance premium		Northmoor Associates, LLC		111,145	111,145	8
9	V	32 Mortgage interest		Northmoor Associates, LLC		421,007	421,007	9
10	V	32 Interest-Operating loss loan/interest-other		Northmoor Associates, LLC		33,260	33,260	10
11	V	30 Depreciation		Northmoor Associates, LLC		338,296	338,296	11
12	V	32 Amortization		Northmoor Associates, LLC		57,524	57,524	12
13	V	6 R&M Replacement Reserve		Northmoor Associates, LLC		2,845	2,845	13
14	Total		\$ 1,211,320			\$ 1,490,921	\$ * 279,601	14

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

Facility Name &amp; ID Number Alden Northmoor Rehab &amp; HCC

# 0041277

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

## 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	19 Professional Fees	\$ 1,049,426	Alden Management Services, Inc.	0.00%	\$	\$ (1,049,426)
16	V	21 Gen'l & Admin		Alden Management Services, Inc.		352,510	352,510
17	V	5 Utilities		Alden Management Services, Inc.		3,983	3,983
18	V	6 Repair/Mainten.	104,402	Alden Management Services, Inc.		66,209	(38,193)
19	V	24 Travel/Seminar		Alden Management Services, Inc.		1,054	1,054
20	V	25 Other admin travel		Alden Management Services, Inc.		20,412	20,412
21	V	26 Insurance		Alden Management Services, Inc.		289	289
22	V	20 Dues/Subscriptions	32,562	Alden Management Services, Inc.		3,470	(29,092)
23	V	30 Depreciation		Alden Management Services, Inc.		9,076	9,076
24	V	33 Real Estate Taxes		Alden Management Services, Inc.		7,344	7,344
25	V	35 Rent-Equip & Vehic		Alden Management Services, Inc.		67,469	67,469
26	V	32 Interest		Alden Management Services, Inc.		160,073	160,073
27	V	7 Employee Benefits-Gen Service		Alden Management Services, Inc.		9,104	9,104
28	V	15 Employee Benefits Health Care		Alden Management Services, Inc.		8,896	8,896
29	V	27 Employee Benefits-Admin		Alden Management Services, Inc.		70,117	70,117
30	V	1 Dietary Aide Coordinator Sal.		Alden Management Services, Inc.		3,428	3,428
31	V	3 Housekeeping Coordinator Sal		Alden Management Services, Inc.		9,608	9,608
32	V	10 Nusre & Med Records Sal		Alden Management Services, Inc.		57,730	57,730
33	V	17 Administrative Sal		Alden Management Services, Inc.		150,002	150,002
34	V	19 Professional Salary & Non-Salary		Alden Management Services, Inc.		61,491	61,491
35	V	20 MKT Management Fees		Alden Management Services, Inc.			
36	V						
37	V						
38	V						
39	Total		\$ 1,186,390			\$ 1,062,265	\$ * (124,125)

\* 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 Dietary consultant	\$ 22,800	Prism Health Care Services, Inc.	0.00%	\$ 71	\$ (22,729)
16	V	1 Dietary salaries		Prism Health Care Services, Inc.		12,901	12,901
17	V	2 Tube feeding	53,046	Prism Health Care Services, Inc.		33,866	(19,180)
18	V	10 Equipment rental-patient care	6,660	Prism Health Care Services, Inc.		8,011	1,351
19	V	39 Ancillary supplies	108,166	Prism Health Care Services, Inc.		48,511	(59,655)
20	V	21 G & A salaries		Prism Health Care Services, Inc.		18,389	18,389
21	V	21 G & A expenses		Prism Health Care Services, Inc.		12,823	12,823
22	V	27 Emp. Benefits-G & A		Prism Health Care Services, Inc.		3,190	3,190
23	V	7 Emp. Benefits-Dietary		Prism Health Care Services, Inc.		1,484	1,484
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		\$ 190,672			\$ 139,246	\$ * (51,426)

\* 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	\$ 227,483	Forum Extended Care Services II, Inc.	0.00%	\$ 187,739	\$ (39,744)	15
16	V	39 I.V.	182,529	Forum Extended Care Services II, Inc.		150,640	(31,889)	16
17	V	39 Wound Vac	17,928	Forum Extended Care Services II, Inc.		14,796	(3,132)	17
18	V	10 House Stock	26,185	Forum Extended Care Services II, Inc.		21,610	(4,575)	18
19	V	10 Pharm Consult	4,752	Forum Extended Care Services II, Inc.		3,922	(830)	19
20	V	27 Employ Vaccin	1,938	Forum Extended Care Services II, Inc.		1,599	(339)	20
21	V	27 Employ Benefits-G & A		Forum Extended Care Services II, Inc.		3,613	3,613	21
22	V	21 G & A Salaries		Forum Extended Care Services II, Inc.		24,129	24,129	22
23	V	21 Gen'l & Admin		Forum Extended Care Services II, Inc.		14,126	14,126	23
24	V	32 Interest		Forum Extended Care Services II, Inc.		1,023	1,023	24
25	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		404	404	25
26	V	30 Depreciation		Forum Extended Care Services II, Inc.				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		\$ 460,815			\$ 423,601	\$ * (37,214)	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 Therapy	\$ 615,478	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 906,345	\$ 290,867	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	<b>Total</b>		\$ 615,478			\$ 906,345	\$ *	290,867	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	6 Repair & Maintenance	\$ 37,931	Alden Bennett Construction Company, Inc.	0.00%	\$ 38,442	\$ 511	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	<b>Total</b>		\$ 37,931			\$ 38,442	\$ *	511	39

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

Facility Name &amp; ID Number

Alden Northmoor Rehab &amp; HCC

# 0041277

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 Northmoor Rehab & HCC # 0041277 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 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	176,006	1.944	4.86	Salary	\$ 8,994	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	66,293	1.944	4.86	Salary	3,387	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	38,588	1.944	4.86	Salary	1,972	6-7	3
4	Ina Schlossberg	Board Member	General Opertatio	0.00	100,103	1.944	4.86	Salary	5,115	17-7	4
5	Audra Elisco	Training Coordinator	Train quality assu	0.00	23,345	1.944	4.86	Salary	2,788	21-1	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	\$ 22,256		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 Northmoor Rehab & HCC

# 0041277 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	\$ 64,128	\$ 3,983	1
2	24	Travel/Seminar	Patient days	1,319,137	35	21,681	64,128	1,054	2
3	25	Other Admin Travel	Patient days	1,319,137	35	419,878	64,128	20,412	3
4	26	Insurance	Patient days	1,319,137	35	5,945	64,128	289	4
5	20	Dues/Subscriptions	Patient days	1,319,137	35	71,386	64,128	3,470	5
6	30	Depreciation	No. of Providers	35	35	331,030	64,128	9,076	6
7	33	Real Estate Tax	Patient days	1,319,137	35	171,267	64,128	7,344	7
8	35	Rent-Equip & Vehicles	Patient days	1,319,137	35	1,387,861	64,128	67,469	8
9	32	Interest	Patient days	1,319,137	35	2,365,205	64,128	160,073	9
10	1	Diet. Salary	Patient days	1,319,137	35	70,514	70,514	3,428	10
11	3	Housekeeping Salary	Patient days	1,319,137	35	197,635	197,635	9,608	11
12	7	Employee Benefits-Gen'l Servs	Patient days	1,319,137	35	187,265	64,128	9,104	12
13	10	Nurs & Med Record Salary	Patient days	1,319,137	35	1,315,353	1,315,353	57,730	13
14	15	Employee Benefits-Health Care	Patient days	1,319,137	35	182,984	64,128	8,896	14
15	17	Administrative Salary	Patient days	1,319,137	35	3,345,614	3,345,614	150,002	15
16	27	Employee Benefits-Administr.	Patient days	1,319,137	35	1,442,333	64,128	70,117	16
17	19	Professional Fees	Patient days	1,319,137	35	1,264,885	822,981	61,491	17
18	21	Gen'l & Administrative	Patient days	1,319,137	35	7,251,269	6,199,389	352,510	18
19	6	Repairs & Maniten.	Patient days	1,319,137	35	1,361,952	1,077,972	66,209	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 21,475,999	\$ 13,029,458	\$ 1,062,265	25

Facility Name & ID Number

Alden Northmoor Rehab & HCC

# 0041277

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	11						
		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			
<b>A. Directly Facility Related</b>																		
<b>Long-Term</b>																		
1	Cambridge Realty		x	Mortgage	\$56,273.81	6/1/13	\$ 14,015,400	\$ 13,860,714	6/1/2045	2.9400	\$ 273,181	1						
2	Cambridge Realty		x	Mortgage	\$45,562.32	12/1/03	9,194,900		1/1/2044	5.2000	147,826	2						
3	Cambridge Realty		x	Operating Loss Loan	\$9,620.47	12/1/03	1,941,500		1/1/2044	5.2000	30,728	3						
4	Cambridge Realty		x	Loan-Other		4/24/13	\$365,625.27	\$365,625.27	11/1/2014	1.0000	2,532	4						
5	Early Retirement of Debt		x	Mortgage							101,520	5						
<b>Working Capital</b>																		
6	Related party-AMS		x	Working Capital							160,073	6						
7	Related party-FECII		x	Working Capital							1,023	7						
8												8						
9	<b>TOTAL Facility Related</b>				<b>\$111,456.60</b>		<b>\$ 25,517,425</b>	<b>\$ 14,226,339</b>			<b>\$ 716,883</b>	<b>9</b>						
<b>B. Non-Facility Related*</b>																		
10	Northmoor Associates LLC		x	Interest-Replacement Res/Other							(527)	10						
11	Interest Income		x	Public Aid Interest							(65,409)	11						
12	Insurance Interest		x	Medical Malpractice							3,331	12						
13	Amortization-Fin/Refin Fee		x								57,524	13						
14	<b>TOTAL Non-Facility Related</b>						<b>\$</b>	<b>\$</b>			<b>(5,081)</b>	<b>14</b>						
15	<b>TOTALS (line 9+line14)</b>						<b>\$ 25,517,425</b>	<b>\$ 14,226,339</b>			<b>\$ 711,802</b>	<b>15</b>						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 111,145 Line # 36

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

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

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

B. Real Estate Taxes

		<b>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</b>			
1. Real Estate Tax accrual used on 2012 report.		\$	<u>289,200</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>339,014</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>49,814</u>		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>349,200</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. <b>(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)</b>		\$			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. <b>TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)</b>		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>399,014</u>		7
Real Estate Tax History:			Plus: Related Party Taxes (2) - See Pg RE_Tax	\$	<u>7,748.00</u>
			Total Real Estate Tax Expense, Sch V, Line 33	\$	<u>406,762</u>
Real Estate Tax Bill for Calendar Year:	2008	<u>359,411</u>			8
	2009	<u>270,157</u>			9
	2010	<u>281,918</u>			10
	2011	<u>280,790</u>			11
	2012	<u>339,014</u>			12
<u>the current year accrual is based on an estimated 3% increase of the prior year tax</u>					
<b>FOR BHF USE ONLY</b>					
	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 Northmoor Rehab & HCC COUNTY Cook  
 FACILITY IDPH LICENSE NUMBER 0041277  
 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>308,970.00</u>	\$ <u>7,344.00</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>35,681.00</u>	\$ <u>404.00</u>
3. <u>13-06-409-017-0000</u>	<u>Nursing Home Facility</u>	\$ <u>6,218.51</u>	\$ <u>6,218.51</u>
4. <u>13-06-409-018-0000</u>	<u>Nursing Home Facility</u>	\$ <u>3,721.90</u>	\$ <u>3,721.90</u>
5. <u>13-06-409-019-0000</u>	<u>Nursing Home Facility</u>	\$ <u>3,674.69</u>	\$ <u>3,674.69</u>
6. <u>13-06-409-020-0000</u>	<u>Nursing Home Facility</u>	\$ <u>3,610.48</u>	\$ <u>3,610.48</u>
7. <u>13-06-409-021-0000</u>	<u>Nursing Home Facility</u>	\$ <u>63,889.84</u>	\$ <u>63,889.84</u>
8. <u>13-06-409-022-0000</u>	<u>Nursing Home Facility</u>	\$ <u>63,584.75</u>	\$ <u>63,584.75</u>
9. <u>13-06-409-023-0000</u>	<u>Nursing Home Facility</u>	\$ <u>63,584.75</u>	\$ <u>63,584.75</u>
10. <u>13-06-409-024, 025-000</u>	<u>Nursing Home Facility</u>	\$ <u>130,728.68</u>	\$ <u>130,728.68</u>
<b>TOTALS</b>		\$ <u><u>683,664.60</u></u>	\$ <u><u>346,761.60</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: 83,872 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

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).

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F. Does this cost report reflect any organization or pre-operating costs which are being amortized?  YES  NO  
 If so, please complete the following:

1. Total Amount Incurred: \_\_\_\_\_ 2. Number of Years Over Which it is Being Amortized: \_\_\_\_\_  
 3. Current Period Amortization: \_\_\_\_\_ 4. Dates Incurred: \_\_\_\_\_

Nature of Costs: \_\_\_\_\_  
 (Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

**XI. OWNERSHIP COSTS:**

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>nursing facility</u>	<u>53,009</u>	<u>1996</u>	<u>\$ 1,429,683</u>	1
2					2
3	<b>TOTALS</b>	<b>53,009</b>		<b>\$ 1,429,683</b>	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	198		1994	\$ 8,796,651	\$ 227,120	40	\$ 219,916	\$ (7,204)	\$ 3,941,139	4
5										5
6										6
7										7
8										8
	<b>Improvement Type**</b>									
9	Cable installation		1996	5,704		5			5,704	9
10	Cable installation		1996	3,286		5			3,286	10
11	Fire alarm		1996	17,753		15			17,753	11
12	Install additional outlet		1997	2,108		10			2,108	12
13	Install additional outlet		1997	1,116		10			1,116	13
14	Install additional outlet		1997	2,668		10			2,668	14
15	Access control materials		1997	4,714		10			4,714	15
16	HVAC repair		1997	6,413		5			6,413	16
17	Phone line installation		1997	2,768		5			2,768	17
18	Phone line installation		1997	3,096		5			3,096	18
19	Equipment for security system		1998	4,170		10			4,170	19
20	Change belt on fans & airhandlers		1998	2,012		5			2,012	20
21	Wire third floor & twenty bed jacks		1998	7,189		10			7,189	21
22	Repair pump motor on elevator		1998	3,500	175	20	175		2,537	22
23	Install pump motor on dishwasher		1998	2,029		10			2,029	23
24	Install door locks		1998	8,157		10			8,157	24
25	Door system work		1998	775		10			775	25
26	Repair nurse call system		1998	275		10			275	26
27	Repair nurse call system		1998	1,032		10			1,032	27
28	Repair nurse call system		1998	982		10			982	28
29	Chiller		1998	52,667	3,219	15	3,219		52,667	29
30	Computer & training & installation		1998	3,158		5			3,158	30
31	Canopy construction		1998	73,120	1,217	15	1,217		73,120	31
32										32
33										33
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

## 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	Climate Service - replace compressor	1999	\$ 2,603	\$ 173	15	\$ 173	\$	\$ 2,603	37
38	Washdown equipment - dryer installation	1999	2,875		10			2,875	38
39	Climate Service - repair chiller pump	1999	2,940		5			2,940	39
40	Equipment INT - dryer repair	1999	130		5			130	40
41	Rykoff Sexton - coffee machine	1999	2,021		5			2,021	41
42	Equipment INT - dryer repair	1999	1,891		5			1,891	42
43	Climate Service - chiller maint	1999	3,071		5			3,071	43
44	United Communication group-phone repair	1999	1,593		10			1,593	44
45	Long elevator	1999	2,168	108	20	108		1,533	45
46	Climate service - ice machine repair	1999	1,885		10			1,885	46
47	Climate service - condensor repair	1999	3,579	239	15	239		3,419	47
48	ABC -misc. Work	2000	16,003		10			16,003	48
49	CSI-change exhaust belt - hvac	2000	1,695		5			1,695	49
50	ABC - metla frame/heating vent	2000	2,048	102	20	102		1,414	50
51	ABC - misc. const. Work	2000	2,059		5			2,059	51
52	GT mechanical - gas line	2001	1,563		10			1,563	52
53	Coker services-repair washer	2001	2,013		10			2,013	53
54	Coker services -install gas unit	2001	4,125		10			4,125	54
55	DBS contracting -lawn sprinkler	2001	2,215	148	15	148		1,996	55
56	DBS contracting -lawn sprinkler	2001	2,575	172	15	172		2,263	56
57									57
58	CSI Corker - service on cleveland MD2224CGA1	2001	1,582		10			1,582	58
59	GT Mech- chiller repair (both chillers)	2002	1,435		5			1,435	59
60	GT Mech- credit for 5/01 inv 18186	2002	(1,259)	(84)	15	(84)		(995)	60
61	Action Fence Contractors-install 3 steel bollards	2002	1,725		10			1,725	61
62	ABC- Efficient Insulation Systems- insulation	2002	769	51	15	51		588	62
63	ABC- Joseph Stanger corian top repair	2002	1,632		10			1,632	63
64	ABC- 30' flagpole and installation	2002	2,215	111	20	111		1,283	64
65	ABC- Action Fence install 3 steel bollards	2002	2,011		10			2,011	65
66	ABC- Action Fence dumpster gate	2002	2,332		5			2,332	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 9,076,838	\$ 232,751		\$ 225,547	\$ (7,204)	\$ 4,217,553	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	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	<b>Totals from Page 12A, Carried Forward</b>		\$ 9,076,838	\$ 232,751		\$ 225,547	\$ (7,204)	\$ 4,217,553	1
2	ABC-fire/smoker dampers	2003	6,390	320	10	320		6,390	2
3	ABC-rooftop compressor	2003	8,411	561	15	561		5,936	3
4	ABC-securitron DK 26	2003	1,087	72	15	72		770	4
5	GT Mechanical - H/V/A/C	2004	2,594	259	10	259		2,483	5
6	CSI Coker - Oven (flame spreader)	2004	3,378	338	10	338		3,211	6
7	ABC - Elevator finish (handrails/baseboard)	2004	2,150	179	12	179		1,686	7
8	ABC - Elevator finish (handrails/baseboard)	2004	2,150	179	12	179		1,641	8
9	Top Notch Service - Steam wells (2)	2004	2,153	215	10	215		1,954	9
10	ABC (C&H Bldg Spec)-30' flagpole & installation	2005	2,193	110	20	110		944	10
11	Equipment Int'l-#1 American Dryer repl parts	2005	2,007	201	10	201		1,792	11
12	ABC (JJ Designs)-Refurbish rooms/furniture/board trim	2005	5,324	355	15	355		3,106	12
13									13
14	ABC (Stripe-It-Right)-Sealcoat & stripe	2005	2,029	203	10	203		1,708	14
15	ABC (SCI Design)-Refurbish/finish furniture	2005	4,326	288	15	288		2,400	15
16	ABC (Amer Bldg Serv)-Restroom doors	2005	759	38	20	38		313	16
17	ABC (Raise-Rite Concrete)-Mud jack ambulance entry/patio	2005	1,020	68	15	68		555	17
18	ABC (Oak Fire)-Smoke detectors for elevator recall system	2006	13,931	1,393	10	1,393		9,055	18
19	GT Mechanical-Compressor fan motor & cooling fans	2006	4,097	273	15	273		1,684	19
20	Long Elevator-New motor/relays/starter	2006	7,333	336	20	336		2,383	20
21	Oak Fire & Security - Smoke Detectors	2007	3,020	302	10	302		1,560	21
22	ABC Electrical Work	2007	24,463	1,223	20	1,223		7,848	22
23	Tarkett flooring	2008	8,745	875	10	875		4,518	23
24	Plumbing work & fixtures combined	2008	9,526	476	20	476		2,658	24
25	Replaced numerous plumbing fixtures	2008	9,806	490	20	490		2,573	25
26	Heating Vent	2008	8,838	589	15	589		2,602	26
27	Replaced numerous plumbing fixtures	2008	8,440	422	20	422		2,216	27
28	Replaced plumbing fixtures	2008	7,520	376	20	376		1,974	28
29	Repair of major water leak	2008	8,213	821	10	821		4,242	29
30	Replaced paio doors (automatic)	2008	3,012	301	10	301		1,530	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,239,753	\$ 244,015		\$ 236,811	\$ (7,204)	\$ 4,297,285	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	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 9,239,753	\$ 244,015		\$ 236,811	\$ (7,204)	\$ 4,297,285	1
2	ABC - Heating/Vent	2009	8,838	589	15	589		2,603	2
3	RE-UPHOLSTERED 1ST FL Furniture	2009	7,445	745	10	745		3,040	3
4	ABC - Install Fire Dampers	2010	13,646	1,365	10	1,365		4,094	4
5	GTMECH - Fan motor/blade replaced in chiller	2011	4,054	811	5	811		1,960	5
6	ROSPAV-Asphalt/Painting/Coating/Sealing for Parking Lot	2011	10,383	1,298	8	1,298		2,920	6
7	ABC - Boiler Pipes/Plumbing Repairs	2011	8,018	656	25	656		1,094	7
8	ABC - Window Panel Replacement	2011	2,768	277	10	277		554	8
9	TOPNOT - Booster Plumbing	2011	5,421	1,084	5	1,084		2,711	9
10	OAKFIR - Annunciator card replaced	2011	4,775	955	5	955		1,990	10
11	ABC - Fire Dampers installed	2011	13,646	1,365	10	1,365		2,843	11
12									12
13	USFIRE -Sprinkler/Gauges - Inspection/Replacement	2012	9,741	390	25	390		617	13
14	OAKFIR - Damper Links Replaced	2012	6,600	660	10	660		1,045	14
15	GTMECH - Repair Boiler Maint.	2012	6,784	678	10	678		791	15
16	ABC - Hot water heat repairs	2012	5,106	511	10	511		851	16
17	ABC - Sink/toilet replacement	2012	2,912	146	20	146		243	17
18									18
19	GTMECH - Chiller Coils/Major Repair	2013	5,087	424	5	424		424	19
20	GTMECH - Duct Work Insulation	2013	5,500	367	15	367		367	20
21	OAKFIR - Sprinkler, fire, elevator	2013	3,944	131	25	131		131	21
22	SKIMEC - Fire Dampers	2013	8,115	676	10	676		676	22
23	ABC - Drywall	2013	6,856	305	15	305		305	23
24									24
25	Adj for ABC related party profit	2008	(319)	(26)		(26)		(143)	25
26	Adj for ABC related party profit	2009	(117)	(6)		(6)		(27)	26
27	Adj for ABC related party profit	2010	(167)	(2)		(2)		(6)	27
28	Adj for ABC related party profit	2011	190	22		22		55	28
29	Adj for ABC related party profit	2012	495	54		54		81	29
30	Adj for ABC related party profit	2013	92	4		4		4	30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,379,564	\$ 257,492		\$ 250,288	\$ (7,204)	\$ 4,326,506	34

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

Facility Name &amp; ID Number Alden Northmoor Rehab &amp; HCC

# 0041277

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	
1	<b>Totals from Page 12C, Carried Forward</b>		\$ 9,379,564	\$ 257,492		\$ 250,288	\$ (7,204)	\$ 4,326,506	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									27
28									28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 9,466,331	\$ 258,803		\$ 251,599	\$ (7,204)	\$ 4,406,455	34

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

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	\$ 652,802	\$ 87,812	\$ 87,812	\$	Various	\$ 314,979	71
72	Current Year Purchases	109,653	4,596	4,596		Various	4,596	72
73	Fully Depreciated Assets	1,248,673	4,868	4,868		Various	1,248,673	73
74								74
75	TOTALS	\$ 2,011,128	\$ 97,276	\$ 97,276	\$		\$ 1,568,248	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	Buses	Ford Eldorado	10/1/2000	\$	\$	\$	\$	3	\$ 49,863	76
77										77
78										78
79	Related Party - AMS	Various	98-02	3,911					3,911	79
80	TOTALS			\$ 3,911	\$	\$	\$		\$ 53,774	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)	\$ 12,911,053	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 356,079	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 348,875	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (7,204)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 6,028,477	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	Renovation, 3rd Floor	\$ 223,875	92
93	Building Renovations	2,100,378	93
94			94
95		\$ 2,324,253	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 eliminated

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:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

10. Effective dates of current rental agreement:

Beginning 4/1/2006

Ending 3/31/2016

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

Fiscal Year Ending Annual Rent

12. 12/31/14 \$ #####

13. 12/31/15 \$ #####

14. 12/31/16 \$ #####

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: \$ 27,077 Description: copy mach gl 6861, postage meter gl 6850, & office equip 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>#####</u>	\$ <u>26,183</u>	17
18					18
19	<u>Auto Lease gl 6890</u>	<u>various</u>	<u>563.13</u>	<u>6,758</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>32,941</u>	21

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

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

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Skilled 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**

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

- (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 Staff		3		4 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost						
							5	5				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$	234,100	\$		\$	234,100	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				63,586				63,586	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				410,522				410,522	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					187,738			187,738	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>						290,867	293,703			584,570	13
14	TOTAL			\$		\$	999,075	\$	481,441	\$	1,480,516	14

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

Page 16  
 Col 5: PT,OT, & ST  
 Col 6: Supplies

XIV. Special Services (Direct Cost)

Line	Service	Col. 1:	Ref. No.	To Pg 16: Col. No.	
1.	OT		39-3	To Col 5	\$234,100.06
2.	ST		39-3	To Col 5	\$63,585.87
3.					
4.	PT		39-3	To Col 5	\$410,521.72
5.					
6.					
7.					
8.					
	Pharmacy Supplies per GL				\$227,480.54
	Manual Input from Related Party- Forum Drugs				(\$39,743.00)
9.	Total to line 9 Pharmacy		See Pg 16A	To Col 6	\$187,737.54
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	290,867.00
Other		340,115.65
Manual Input: Related Party - Prism		(59,655.00)
Manual Input: Related Party FECII - I.V.		(31,889.00)
Manual Input: Related Party FECII - Wound Care Oxygen, from reclass worksheet (Pg 4A)		(3,132.00)
		48,263.67
		-----
13. Col 6: Supplies Total	To Col 6	293,703.32
		-----
13. Total Line 13, Column 8		584,570.32
		-----
14. Total		1,480,515.51
		=====

Facility Name &amp; ID Number Alden Northmoor Rehab &amp; HCC

# 0041277

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*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (149,911) )	3,469,109	3,469,109	3
4	Supply Inventory (priced at )	6,203	6,203	4
5	Short-Term Investments		14,118	5
6	Prepaid Insurance		12,825	6
7	Other Prepaid Expenses	20,861	78,659	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party/Repair Escrow</u>	7,580	1,805,472	9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 3,503,753	\$ 5,386,386	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,429,683	13
14	Buildings, at Historical Cost		9,103,978	14
15	Leasehold Improvements, at Historical Cost	425,989	1,052,328	15
16	Equipment, at Historical Cost	319,920	1,679,016	16
17	Accumulated Depreciation (book methods)	(665,946)	(6,076,185)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		580,065	21
22	Other Long-Term Assets (specify: <u>RR, CIP, S/H loan</u> )		2,486,159	22
23	Other(specify): <u>Due from Affiliate,</u>	19,987,094	20,952,848	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 20,067,057	\$ 31,207,892	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 23,570,810	\$ 36,594,278	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 891,177	\$ 866,457	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	310,772	310,772	28
29	Short-Term Notes Payable		637,044	29
30	Accrued Salaries Payable	547,267	547,267	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	24,464	373,664	32
33	Accrued Interest Payable	4,323	40,814	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	<u>Accr Exp/Ins,d/t PA,SaleTx,etc.</u>	293,053	695,410	36
37	<u>Due to Affiliates</u>	1,167,978	1,167,978	37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 3,239,034	\$ 4,639,405	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		13,589,296	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43	<u>Due to Affiliates</u>			43
44	<u>Sharehold.loan, other</u>			44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 13,589,296	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 3,239,034	\$ 18,228,701	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 20,331,776	\$ 18,365,577	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 23,570,810	\$ 36,594,278	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 19,500,306	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)	\$ 19,500,306	6
<b>A. Additions (deductions):</b>			
7	NET Income (Loss) (from page 19, line 43)	831,470	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)	\$ 831,470	17
<b>B. Transfers (Itemize):</b>			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 20,331,776	24 *

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

**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	
<b>A. Inpatient Care</b>			
1	Gross Revenue -- All Levels of Care	\$ 13,060,031	1
2	Discounts and Allowances for all Levels	( )	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	<b>\$ 13,060,031</b>	<b>3</b>
<b>B. Ancillary Revenue</b>			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	234,771	6
7	Oxygen	43,347	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	<b>\$ 278,119</b>	<b>8</b>
<b>C. Other Operating Revenue</b>			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	86	12
13	Barber and Beauty Care	2,861	13
14	Non-Patient Meals	24	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	6,244	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	<b>\$ 9,214</b>	<b>23</b>
<b>D. Non-Operating Revenue</b>			
24	Contributions		24
25	Interest and Other Investment Income***	65,409	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	<b>\$ 65,409</b>	<b>26</b>
<b>E. Other Revenue (specify):****</b>			
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<u>See Page 19A</u>	11,831	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	<b>\$ 11,831</b>	<b>29</b>
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	<b>\$ 13,424,604</b>	<b>30</b>

		2	
II. Expenses		Amount	
<b>A. Operating Expenses</b>			
31	General Services	2,088,563	31
32	Health Care	4,315,373	32
33	General Administration	3,040,007	33
<b>B. Capital Expense</b>			
34	Ownership	1,415,634	34
<b>C. Ancillary Expense</b>			
35	Special Cost Centers	1,275,805	35
36	Provider Participation Fee	457,752	36
<b>D. Other Expenses (specify):</b>			
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	<b>\$ 12,593,134</b>	<b>40</b>
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	<b>831,470</b>	<b>41</b>
42	<b>Income Taxes</b>		<b>42</b>
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	<b>\$ 831,470</b>	<b>43</b>

<b>III. Net Inpatient Revenue detailed by Payer Source</b>			
44	Medicaid - Net Inpatient Revenue	\$ 7,511,709	44
45	Private Pay - Net Inpatient Revenue	1,766,985	45
46	Medicare - Net Inpatient Revenue	3,115,897	46
47	Other-(specify) <u>Hospice/Insurance</u>	665,240	47
48	Other-(specify) <u>Veterans/Sales Allow.</u>	200	48
49	<b>TOTAL Inpatient Care Revenue (This total must agree to Line 3)</b>	<b>\$ 13,060,031</b>	<b>49</b>

\* 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>
<b>Misc. Income GL#4977 (discribe) (is offset against Sch.# V)</b>	
Misc Income ( Record copies)	\$ 805
Misc Income ( Jury Duty)	155
Gain on Sale of Prior Year Assets	\$ 8,408
Refund from the State of Illinois for late license fee payments	\$ 2,463

Line 28 Total: 11,831

**Ending:** 12/31/2013

Facility Name & ID Number Alden Northmoor Rehab & HCC

# 0041277

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	2,008	2,008	\$ 92,744	\$ 46.19	1
2	Assistant Director of Nursing	1,768	1,768	65,659	37.14	2
3	Registered Nurses	29,616	31,569	1,000,254	31.68	3
4	Licensed Practical Nurses	30,618	33,132	860,465	25.97	4
5	CNAs & Orderlies	92,864	100,403	1,261,413	12.56	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	6,725	7,481	93,413	12.49	8
9	Activity Director	2,080	2,080	43,061	20.70	9
10	Activity Assistants	6,779	7,470	70,655	9.46	10
11	Social Service Workers	1,880	1,944	40,625	20.90	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	51,045	24.54	13
14	Head Cook	2,080	2,080	88,234	42.42	14
15	Cook Helpers/Assistants	32,902	36,488	435,185	11.93	15
16	Dishwashers					16
17	Maintenance Workers	1,992	1,992	56,842	28.54	17
18	Housekeepers	17,908	19,409	200,801	10.35	18
19	Laundry	5,080	5,798	58,915	10.16	19
20	Administrator	2,080	2,080	107,666	51.76	20
21	Assistant Administrator	1,040	1,120	36,080	32.21	21
22	Other Administrative	8,232	8,232	204,270	24.81	22
23	Office Manager	760	1,036	18,256	17.62	23
24	Clerical	4,033	4,154	41,688	10.04	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,992	4,112	148,146	36.03	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Unit Manager	2,040	2,040	44,528	21.83	32
33	Other(specify) <u>Alzheimers Spervi</u>	4,364	4,808	78,441	16.31	33
34	TOTAL (lines 1 - 33)	262,921	283,284	\$ 5,098,386 *	\$ 18.00	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	Monthly	\$ 22,800	1-3	35
36	Medical Director	Monthly	25,400	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,752	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	Varies	935	11-3	44
45	Social Service Consultant	Varies	560	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 54,447		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	8	\$ 537	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	8	\$ 537		53



Alden Northmoor Rehab & HCC		
Legal Fee Support		
2013		
Legal Fees Reported on Pg 21, Section C:		48,770.37
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(465.00)
Less: Non-allowable legal fees, if any, deducted or allocated on Pg 5A (AMS Allocated Legal Fees)		(43,992.00)
Allowable Legal Fees	\$	4,313.37

**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		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	<b>TOTALS</b>	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

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/HEACOU = \$8106
- (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. \$ 59,642 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No  
If YES, give effective date of lease. 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. \$ 457,752  
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. \$ 21,695 Has any meal income been offset against related costs? No Indicate the amount. \$ \_\_\_\_\_
- (16) Travel and Transportation
  - a. Are there costs included for out-of-state travel? No  
If YES, attach a complete explanation.
  - b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ \_\_\_\_\_
  - c. What percent of all travel expense relates to transportation of nurses and patients? 0
  - d. Have vehicle usage logs been maintained? No
  - e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
  - f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
  - g. Does the facility transport residents to and from day training? No**  
**Indicate the amount of income earned from providing such transportation during this reporting period.** \$ \_\_\_\_\_
- (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? No  
Attach invoices and a summary of services for all architect and appraisal fees.