

		FOR BHF USE					

LL1

2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH License ID Number: <u>0017319</u></p> <p>Facility Name: <u>Alden Lakeland Rehab & HCC</u></p> <p>Address: <u>820 West Lawrence</u> <u>Chicago</u> <u>60640</u> <small>Number City Zip Code</small></p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(773)769-2570</u> Fax # <u>(773)769-7551</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>01/01/72</u></p> <p>Type of Ownership:</p> <table style="width:100%; border: none;"> <tr> <td style="width:33%; border: none;"> <input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____ </td> <td style="width:33%; border: none;"> <input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____ </td> <td style="width:33%; border: none;"> <input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____ </td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steven M. Kroll</u> Telephone Number: <u>(773)286-3883</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2014</u> to <u>12/31/2014</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; padding: 5px;">Officer or Administrator of Provider</td> <td style="padding: 5px;"> (Signed) _____ (Type or Print Name) <u>Steve Kroll</u> (Title) <u>Chief Financial Officer, Alden Management Services as agent</u> </td> </tr> <tr> <td style="padding: 5px;">Paid Preparer</td> <td style="padding: 5px;"> (Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u> </td> </tr> </table> <p align="right"> MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630 </p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Steve Kroll</u> (Title) <u>Chief Financial Officer, Alden Management Services as agent</u>	Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____	<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____						
Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) <u>Steve Kroll</u> (Title) <u>Chief Financial Officer, Alden Management Services as agent</u>							
Paid Preparer	(Signed) _____ (Print Name and Title) _____ (Firm Name & Address) _____ (Telephone) <u>()</u> Fax # <u>()</u>							

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	300	Skilled (SNF)	300	109,500	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	300	TOTALS	300	109,500	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	15,610	318	5,052	20,980	8
9	SNF/PED					9
10	ICF	30,774	1,152	578	32,504	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	46,384	1,470	5,630	53,484	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 48.84%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 01/01/72

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

YES Date _____ NO

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

YES NO If YES, enter number of beds certified 300 and days of care provided 4,925

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: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name & ID Number

Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	254,447	21,402	25,830	301,679	1,101	302,780	(10,239)	292,541		1
2	Food Purchase		477,670		477,670	(26,097)	451,573	(134,868)	316,705		2
3	Housekeeping	232,507	59,974		292,481	944	293,425	9,980	303,405		3
4	Laundry	118,641	31,515		150,156	165	150,321		150,321		4
5	Heat and Other Utilities			317,910	317,910		317,910	768	318,678		5
6	Maintenance	18,780		277,056	295,836	44	295,880	31,267	327,147		6
7	Other (specify):* related party/security	21,589			21,589		21,589	13,701	35,290		7
8	TOTAL General Services	645,964	590,561	620,796	1,857,321	(23,843)	1,833,478	(89,391)	1,744,087		8
	B. Health Care and Programs										
9	Medical Director			40,099	40,099		40,099		40,099		9
10	Nursing and Medical Records	2,231,295	417,849	26,029	2,675,173	(159,597)	2,515,576	47,894	2,563,470		10
10a	Therapy	149,525	355	39,349	189,229		189,229		189,229		10a
11	Activities	109,825	3,704	5,904	119,433	275	119,708		119,708		11
12	Social Services	58,656			58,656		58,656		58,656		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							8,731	8,731		15
16	TOTAL Health Care and Programs	2,549,301	421,908	111,381	3,082,590	(159,322)	2,923,268	56,625	2,979,893		16
	C. General Administration										
17	Administrative	83,576			83,576		83,576	318,211	401,787		17
18	Directors Fees										18
19	Professional Services			1,063,896	1,063,896		1,063,896	(959,567)	104,329		19
20	Dues, Fees, Subscriptions & Promotions			34,908	34,908		34,908	(9,410)	25,498		20
21	Clerical & General Office Expenses	269,494	22,971	143,250	435,715	489	436,204	392,847	829,051		21
22	Employee Benefits & Payroll Taxes			958,536	958,536	15,269	973,805	(11,913)	961,892		22
23	Inservice Training & Education										23
24	Travel and Seminar			275	275		275	1,851	2,126		24
25	Other Admin. Staff Transportation			6,762	6,762		6,762	17,775	24,537		25
26	Insurance-Prop.Liab.Malpractice			320,425	320,425		320,425	14,041	334,466		26
27	Other (specify):* related party			84,243	84,243		84,243	163	84,406		27
28	TOTAL General Administration	353,070	22,971	2,612,295	2,988,336	15,758	3,004,094	(236,002)	2,768,092		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,548,335	1,035,440	3,344,472	7,928,247	(167,407)	7,760,840	(268,768)	7,492,072		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 Lakeland Rehab & HCC

#0017319

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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			148,673	148,673		148,673	326,819	475,492			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			197,924	197,924		197,924	491,439	689,363			32
33	Real Estate Taxes			291,049	291,049	(291,049)		316,688	316,688			33
34	Rent-Facility & Grounds			821,126	821,126	291,049	1,112,175	(1,112,175)				34
35	Rent-Equipment & Vehicles			48,920	48,920		48,920	58,627	107,547			35
36	Other (specify):* MIP							62,635	62,635			36
37	TOTAL Ownership			1,507,692	1,507,692		1,507,692	144,033	1,651,725			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	823,622	1,038,692	1,248,728	3,111,042	167,407	3,278,449	(152,392)	3,126,057			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			484,473	484,473		484,473		484,473			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	823,622	1,038,692	1,733,201	3,595,515	167,407	3,762,922	(152,392)	3,610,530			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,371,957	2,074,132	6,585,365	13,031,454		13,031,454	(277,127)	12,754,327			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		\$ (26,097.00)	Employee Meals
	22	\$ 26,097.00	Employee Meals
22		\$ (10,828.00)	Uniforms
	1	\$ 1,101.00	Uniforms
	3	\$ 944.00	Uniforms
	4	\$ 165.00	Uniforms
	6	\$ 44.00	Uniforms
	10	\$ 7,810.00	Uniforms
	11	\$ 275.00	Uniforms
	21	\$ 489.00	Uniforms
10		\$ (167,406.91)	Oxygen - to appropriate cost center
	39	\$ 167,406.91	Oxygen - to appropriate cost center
33		\$ (291,048.95)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	\$ 291,048.95	Rent - Real Estate Tax on associated landowner (Pg 6)
		<u>\$ -</u>	

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	(11,012)	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	(58,916)	30		9
10	Interest and Other Investment Income	(1,778)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(934)	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	(37,528)	21		17
18	Fines and Penalties	(2,901)	32		18
19	Entertainment	(2,238)	20		19
20	Contributions	25,821	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,771)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(84,243)	27		24
25	Fund Raising, Advertising and Promotional	(10,225)	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)	\$ (186,725)		\$	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)	146,377		34
35	Other- Attach Schedule	(236,779)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (90,402)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (277,127)		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 Lakeland Rehab & HCC

ID# 0017319

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on Utilities	\$ (2,926)	5	1
2	Other Nursing Income	(213)	21	2
3	Intercompany Interest	(189,869)	32	3
4	Misc Income- Polling	(317)	21	4
5	Misc Income- Jury Duty	(34)	21	5
6	Misc Income- Record Copies	(1,482)	10	6
7	Marketing Manager & Aides	(54,336)	21	7
8	Vendor Discounts	(2)	10	8
9	Elim portion of benefits for marketing 'ees	(11,913)	22	9
10	Add back 2011 Real Estate refund	19,488	33	10
11	Elim deprec on Pg 13 items less than \$2500	(24,918)	30	11
12	Expense pg 13 items less than \$2500	28,587	6	12
13	Elim deprec on Pg 12 items less than \$2500	(5,646)	30	13
14	Expense pg 12 items less than \$2500	2,947	6	14
15	Adj depreciation to actual - 2014	2,405	30	15
16	Chamber of Commerce fee-not allowed	(350)	20	16
17	Add back adj for 2011 Il. Assoc. of HC Facil.	1,800	20	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				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		(236,779)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	2,978	(13,217)	0	0	0	0	0	0	0	(10,239)	1
2	Food Purchase	(934)	0	0	(133,934)	0	0	0	0	0	0	0	(134,868)	2
3	Housekeeping	0	0	9,980	0	0	0	0	0	0	0	0	9,980	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,926)	0	3,694	0	0	0	0	0	0	0	0	768	5
6	Maintenance	20,522	3,899	6,534	0	0	0	(56)	368	0	0	0	31,267	6
7	Other (specify):*	0	0	9,076	4,625	0	0	0	0	0	0	0	13,701	7
8	TOTAL General Services	16,662	3,899	32,262	(142,526)	0	0	(56)	368	0	0	0	(89,391)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(1,484)	0	56,452	(58)	(7,016)	0	0	0	0	0	0	47,894	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	8,731	0	0	0	0	0	0	0	0	8,731	15
16	TOTAL Health Care and Programs	(1,484)	0	65,183	(58)	(7,016)	0	0	0	0	0	0	56,625	16
	C. General Administration													
17	Administrative	0	0	318,211	0	0	0	0	0	0	0	0	318,211	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(2,771)	13,386	(970,182)	0	0	0	0	0	0	0	0	(959,567)	19
20	Fees, Subscriptions & Promotions	14,808	0	(24,218)	0	0	0	0	0	0	0	0	(9,410)	20
21	Clerical & General Office Expenses	(92,428)	309	322,908	122,237	39,821	0	0	0	0	0	0	392,847	21
22	Employee Benefits & Payroll Taxes	(11,913)	0	0	0	0	0	0	0	0	0	0	(11,913)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,851	0	0	0	0	0	0	0	0	1,851	24
25	Other Admin. Staff Transportation	0	0	17,775	0	0	0	0	0	0	0	0	17,775	25
26	Insurance-Prop.Liab.Malpractice	0	13,787	254	0	0	0	0	0	0	0	0	14,041	26
27	Other (specify):*	(84,243)	0	69,360	12,016	3,030	0	0	0	0	0	0	163	27
28	TOTAL General Administration	(176,547)	27,482	(264,041)	134,253	42,851	0	0	0	0	0	0	(236,002)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(161,369)	31,381	(166,596)	(8,331)	35,835	0	(56)	368	0	0	0	(268,768)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

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	(87,075)	409,904	3,990	0	0	0	0	0	0	0	0	326,819	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(194,548)	486,045	199,083	0	859	0	0	0	0	0	0	491,439	32
33	Real Estate Taxes	19,488	291,049	6,258	0	(107)	0	0	0	0	0	0	316,688	33
34	Rent-Facility & Grounds	0	(1,112,175)	0	0	0	0	0	0	0	0	0	(1,112,175)	34
35	Rent-Equipment & Vehicles	0	0	58,627	0	0	0	0	0	0	0	0	58,627	35
36	Other (specify):*	0	62,635	0	0	0	0	0	0	0	0	0	62,635	36
37	TOTAL Ownership	(262,135)	137,458	267,958	0	752	0	0	0	0	0	0	144,033	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	(71,803)	(71,400)	(9,189)	0	0	0	0	0	(152,392)	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	(71,803)	(71,400)	(9,189)	0	0	0	0	0	(152,392)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(423,504)	168,839	101,362	(80,134)	(34,813)	(9,189)	(56)	368	0	0	0	(277,127)	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 Income	\$ 1,112,175	Lawrence Avenue Building, LLC		\$	\$ (1,112,175)	1
2	V	32 Interest Income Repl Reserve	74	Lawrence Avenue Building, LLC			(74)	2
3	V	32 Interest Income		Lawrence Avenue Building, LLC				3
4	V	6 Repairs & Maintenance		Lawrence Avenue Building, LLC		3,899	3,899	4
5	V	19 Acct Fees/Legal Fees: Non-coll		Lawrence Avenue Building, LLC		8,500	8,500	5
6	V	21 Misc Administrative Expenses		Lawrence Avenue Building, LLC		309	309	6
7	V	19 Professional Fees		Lawrence Avenue Building, LLC		4,886	4,886	7
8	V	33 Real Estate Tax Expense		Lawrence Avenue Building, LLC		291,049	291,049	8
9	V	26 General Insurance Expense		Lawrence Avenue Building, LLC		13,787	13,787	9
10	V	36 Mortgage Insurance Premium		Lawrence Avenue Building, LLC		62,635	62,635	10
11	V	32 Interest- Mortgage		Lawrence Avenue Building, LLC		482,319	482,319	11
12	V	30 Depreciation Expense		Lawrence Avenue Building, LLC		409,904	409,904	12
13	V	32 Amortization Expense		Lawrence Avenue Building, LLC		3,800	3,800	13
14	Total		\$ 1,112,249			\$ 1,281,088	\$ * 168,839	14

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

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 3,694	\$ 3,694 15
16	V	24 Travel & Seminar		Alden Management Services, Inc.		1,851	1,851 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		17,775	17,775 17
18	V	26 Insurance		Alden Management Services, Inc.		254	254 18
19	V	20 Dues & Subscriptions	28,612	Alden Management Services, Inc.		4,394	(24,218) 19
20	V	30 Depreciation		Alden Management Services, Inc.		3,990	3,990 20
21	V	33 Real Estate Taxes		Alden Management Services, Inc.		6,258	6,258 21
22	V	35 Rent- Equipment & Vehicles		Alden Management Services, Inc.		58,627	58,627 22
23	V	32 Interest		Alden Management Services, Inc.		199,083	199,083 23
24	V	1 Dietary		Alden Management Services, Inc.		2,978	2,978 24
25	V	3 Housekeeping		Alden Management Services, Inc.		9,980	9,980 25
26	V	7 Employee Benefits- Gen'l Services		Alden Management Services, Inc.		9,076	9,076 26
27	V	10 Nursing & Medical Record Salaries		Alden Management Services, Inc.		56,452	56,452 27
28	V	15 Employee Benefits- Health Care		Alden Management Services, Inc.		8,731	8,731 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		318,211	318,211 29
30	V	27 Employee Benefits- Admin		Alden Management Services, Inc.		69,360	69,360 30
31	V	19 Professional Fees	1,020,866	Alden Management Services, Inc.		50,684	(970,182) 31
32	V	21 General & Administrative		Alden Management Services, Inc.		322,908	322,908 32
33	V	6 Repairs & Maintenance	47,495	Alden Management Services, Inc.		54,029	6,534 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,096,973			\$ 1,198,335	\$ * 101,362 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	1 Dietary Consultant	\$ 25,500	Prism Health Care Services, Inc.	0.00%	\$ 61	\$ (25,439)
16	V	1 Dietary Salary		Prism Health Care Services, Inc.		12,222	12,222
17	V	2 Tube Feeding	250,576	Prism Health Care Services, Inc.		116,642	(133,934)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		6,602	(58)
19	V	39 Ancillary Supplies	362,796	Prism Health Care Services, Inc.		175,960	(186,836)
20	V	39 Ventilator Rental		Prism Health Care Services, Inc.		115,033	115,033
21	V	21 Gen'l & Admin Salary		Prism Health Care Services, Inc.		72,263	72,263
22	V	27 Employee Benefits		Prism Health Care Services, Inc.		12,016	12,016
23	V	7 Employee Benefits		Prism Health Care Services, Inc.		4,625	4,625
24	V	21 General & Administrative		Prism Health Care Services, Inc.		49,974	49,974
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		\$ 645,532			\$ 565,398	\$ * (80,134)

* 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	\$ 228,613	Forum Extended Care Services II, Inc.	0.00%	\$ 193,686	\$ (34,927)
16	V	39 I.V.	169,352	Forum Extended Care Services II, Inc.		143,479	(25,873)
17	V	39 Wound Care	69,381	Forum Extended Care Services II, Inc.		58,781	(10,600)
18	V	10 House Stock	38,728	Forum Extended Care Services II, Inc.		32,812	(5,916)
19	V	10 Pharmacy Consultant	7,200	Forum Extended Care Services II, Inc.		6,100	(1,100)
20	V	27 Employee Vaccination	1,789	Forum Extended Care Services II, Inc.		1,516	(273)
21	V	27 Employee Benefits: G & A		Forum Extended Care Services II, Inc.		3,303	3,303
22	V	21 Gen'l & Admin- Salary		Forum Extended Care Services II, Inc.		21,900	21,900
23	V	21 Gen'l & Admin		Forum Extended Care Services II, Inc.		17,921	17,921
24	V	32 Interest		Forum Extended Care Services II, Inc.		859	859
25	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		(107)	(107)
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		\$ 515,063			\$ 480,250	\$ * (34,813)

* 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	\$ 533,598	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 524,409	\$ (9,189)	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		\$ 533,598			\$ 524,409	\$ * (9,189)	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 Repairs & Maintenance	\$ 29,294	Alden Bennett Construction Company, Inc.	0.00%	\$ 29,238	\$	(56)	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		\$ 29,294			\$ 29,238	\$ *	(56)	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 Repairs & Maintenance	\$ 1,755	Alden Design Group, Inc.	0.00%	\$ 2,123	\$ 368	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		\$ 1,755			\$ 2,123	\$ *	368 39

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

Facility Name & ID Number

Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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 C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Ca	Chicago	Forum Extended Care	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Se	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and F	McHenry	Alden Gardens of Bloo	Bloomingtondale	Supportive Living F	6
7			Alden - Wentworth Rehabilitation and Health C	Chicago	Alden Garden Courts	DesPlaines	Assisted Living/Alzi	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Water	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health	Bloomingtondale	Alden Gardens of Wat	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomingtondale	Prism Health Care Ser	Schaumburg	Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health	Orland Park	Community Physical T	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Ca	Chicago	Alden Bennett Constr	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipme	Fort Atkinson, WI	Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health	Cicero	Alden Design Group, I	Chicago	Design & Engineeri	14
15			Alden Trails, Inc.	Bloomingtondale	Achieve Recovery and	Elmhurst	Rehab-substance ab	15
16			Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates	Family Solutions for S	Addison	Private duty care	16
17			Alden - North Shore Rehabilitation and Health C	Skokie	Family Home Health S	Addison	Home health & hosj	17
18			Alden - Des Plaines Rehabilitation and Health C	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								30

Facility Name & ID Number Alden Lakeland Rehab & HCC # 0017319 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 A.	President	CEO	100.00	177,258	1.672	4.18	Salary	\$ 7,742	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	91,024	1.672	4.18	Salary	3,976	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	91,024	1.672	4.18	Salary	3,976	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	96,046	1.672	4.18	Salary	4,195	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	58,378	1.672	4.18	Salary	2,550	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	\$ 22,439		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 Lakeland Rehab & HCC

0017319 Report Period Beginning: 01/01/2014

Ending: 2/31/2014

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	1,278,025	35	\$ 88,281	\$ 53,484	\$ 3,694	1	
2	24	Trav & Seminar	Patient Days	1,278,025	35	44,237	53,484	1,851	2	
3	25	Other Admin Travel	Patient Days	1,278,025	35	424,738	53,484	17,775	3	
4	26	Insurance	Patient Days	1,278,025	35	6,060	53,484	254	4	
5	20	Dues & Subscriptions	Patient Days	1,278,025	35	104,997	53,484	4,394	5	
6	30	Depreciation	No of Providers/usage	35	35	150,051	1	3,990	6	
7	33	Real Estate Tax	Patient Days/usage	1,278,025	35	171,564	53,484	6,258	7	
8	35	Rent-Equip & Vehicle	Patient Days	1,278,025	35	1,400,909	53,484	58,627	8	
9	32	Interest	Patient Days/usage	1,278,025	35	2,235,440	53,484	199,083	9	
10	1	Dietary Salary	Patient Days	1,278,025	35	71,149	71,149	53,484	2,978	10
11	3	Housekeeping Salary	Patient Days	1,278,025	35	238,482	238,482	53,484	9,980	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,278,025	35	216,885	53,484	9,076	12	
13	10	Nurs & Med Records Salary	Patient Days/usage	1,278,025	35	1,414,605	1,414,605	53,484	56,452	13
14	15	Employee Benefits -Health Care	Patient Days	1,278,025	35	208,622	53,484	8,731	14	
15	17	Administrative Salary	Patient Days/usage	1,278,025	35	3,718,414	3,718,414	53,484	318,211	15
16	27	Employee Benefits - Admin	Patient Days	1,278,025	35	1,657,386	53,484	69,360	16	
17	19	Professional fees	Charge/usage	1,278,025	35	1,311,498	850,594	53,484	50,684	17
18	21	Gen'I & Admin	Patient Days/usage	1,278,025	35	7,716,027	6,669,245	53,484	322,908	18
19	6	Repair & Maint.	Charge/usage	1,278,025	35	1,444,891	1,161,005	53,484	54,029	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 22,624,236	\$ 14,123,494	\$ 1,198,335	25	

Facility Name & ID Number

Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	Reporting Period Interest Expense				
		Related**					Monthly Payment Required	Date of Note					Amount of Note		Maturity Date	Interest Rate (4 Digits)
		YES	NO										Original	Balance		
	A. Directly Facility Related															
	Long-Term															
1	Cambridge Realty Capital, Ltd of Illin	X		Mortgage	\$51,330.00	2/25/11	\$ 11,977,000	\$ 11,504,912	2/24/51	4.1700	\$ 482,319	1				
2												2				
3												3				
4	Insurance Interest (GL07053)		X	Medical Malpractice							5,153	4				
5	Amort of Fin Fees (GL 1918)		X	Refinancing							3,800	5				
	Working Capital															
6	Related party-AMS		X	Working Capital							199,083	6				
7	Related party-FECII		X	Working Capital							859	7				
8												8				
9	TOTAL Facility Related				\$51,330.00		\$ 11,977,000	\$ 11,504,912			\$ 691,215	9				
	B. Non-Facility Related*															
10	Interest Income on R.R.		X								(74)	10				
11	Int Income (GL#4975)		X								(1,778)	11				
12												12				
13												13				
14	TOTAL Non-Facility Related						\$	\$			\$ (1,853)	14				
15	TOTALS (line 9+line14)						\$ 11,977,000	\$ 11,504,912			\$ 689,363	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 62,635 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

		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 2013 report.	\$	<u>312,900</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>307,136</u>		2
3.	Under or (over) accrual (line 2 minus line 1).	\$	<u>(5,764)</u>		3
4.	Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	<u>316,300</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>310,536</u>		7
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax		\$	<u>6,152.00</u>
		Total Real Estate Tax Expense, Sch V, Line 33		\$	<u>316,688</u>
Real Estate Tax Bill for Calendar Year:		2009	<u>257,009</u>	8	
		2010	<u>268,191</u>	9	
		2011	<u>266,919</u>	10	
		2012	<u>303,752</u>	11	
		2013	<u>307,136</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 2013	\$	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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Lakeland Rehab & HCC COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0017319
 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 2013 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 2013.

(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>317,349.00</u>	\$ <u>6,258.00</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>(9,166.00)</u>	\$ <u>(106.00)</u>
3. <u>14-08-419-040-0000</u>	<u>Nursing Home Facility</u>	\$ <u>307,135.54</u>	\$ <u>307,135.54</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>615,318.54</u></u>	\$ <u><u>313,287.54</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 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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: 89,500 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).
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	<u>nursing facility</u>		<u>1995</u>	<u>\$ 1,040,000</u>	1
2					2
3	TOTALS			\$ 1,040,000	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	300		1978		\$ 8,882,363	\$ 221,780	40	\$ 222,059	\$ 279	\$ 4,558,465	4
5			1995		577		40	14	14	274	5
6			1995		245		40	6	6	117	6
7			1996		13,250	331	40	331		5,601	7
8											8
	Improvement Type**										
9		Richard G. Radke-color rendering-ll 3 '93 assets	1993		\$ 6,620	\$	5	\$	\$	\$ 6,620	9
10		GENERAL REMODELING-law av \$2368595.54	1994		1,640,753	59,215	15		(59,215)	1,640,753	10
11		NEW AIR CONDITIONER-law av \$2368595.54	1994		185,718		15			185,718	11
12		OXYGEN AND SUCTION SYSTEM-law av \$2368595.54	1994		89,080		15			89,080	12
13		3RD FLOOR NURSES STATION-law av \$2368595.54	1994		14,234		15			14,234	13
14		REBUILD SHOWERS AND STALL-law av \$2368595.54	1994		47,131		15			47,131	14
15		PATIENT ROOM LIGHTING-law av \$2368595.54	1994		34,763		15			34,763	15
16		CARPETING-law av \$2368595.54	1994		20,688		10			20,688	16
17		NEW DOOR LOCK AND HARDWARE-law av \$2368595.54	1994		25,312		10			25,312	17
18		VARIOUS OTHER ITEMS-law av \$2368595.54	1994		85,896		10			85,896	18
19		VARIOUS OTHER ITEMS-law av \$2368595.54	1994		225,021		15			225,021	19
20		DECORATING	1986		5,000		3			5,000	20
21		DOCORATING,PUMPS, ROOF REPAIR, COMPRESSOR REPAIR	1987		15,543		3-5			15,543	21
22		ELECTRICAL REPAIRS, CARPENTRY,PUMP REPAIR	1988		15,804		5			15,804	22
23		PUMP REPAIR	1989		2,510		5			2,510	23
24		REPAIR: PUMPS AND COMPRESSOR	1990		32,782		5-10			32,782	24
25		REPAIR: PUMPS, FANS, HEATER,ROOF	1991		16,753		5			16,753	25
26		REPAIR: BOILER,FANS, THERMOSTAT	1992		32,033		5-20			32,033	26
27		COLOR RENDERING,REPAIR: COOLING TOWER, ELECT TIMER,	1993		8,916		5-15			8,916	27
28		DRAPERIES AND CUBICLES; COMPRESSOR REPAIR	1994		45,438		5-20			45,438	28
29		REPAIR: ELEVATOR, LAUNDRY ROOM, PUMPS,A.C, INSULLATIO	1995		415,705	16,052	5-20	16,052		415,705	29
30		NEW ELECTRIC GENERATOR, NEW COOLING TOWER	1996		191,725	9,510	5-20	9,510		180,626	30
31		INSTALL NEW CIRCUITS	1997		2,176		5			2,176	31
32		CLEAN FAN COILS	1997		4,622		5			4,622	32
33		REPAIR LIGHTING CIRCUIT & BALLAST	1997		2,327		5			2,327	33
34		REBUILD COMPRESSOR	1997		4,268		5			4,268	34
35		REPAIR CALL LIGHTS	1997		2,350		5			2,350	35
36		INSTALL NEW SMOKE DETECTOR	1997		2,661		5			2,661	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 Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

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	
37	SPRAYED FIREPROOFING	1997	3,965		5			3,965	37
38	Climate Service, Inc (replace fans)	1998	4,725		5			4,725	38
39	**Wigdahl(replaced outlets)	1998	2,300		10			2,300	39
40	Wigdahl(replaced outlets)	1998	334		10			334	40
41	Long Elevator(modify restrictors)	1998	2,200	110	20	110		1,852	41
42	Incorporation(kickplates & correr guards)	1998	2,309		5			2,309	42
43	Incorporation(kickplates & larone)	1998	4,547		5			4,547	43
44	Shine Rite Maintenance (strip and refinish 30 rooms)	1998	6,480		5			6,480	44
45	Star Contractors (install locks)	1998	5,581		10			5,581	45
46	Supreme Sheet Metal (Fire dampers)	1998	10,000		15			10,000	46
47	CSI (replace fan coil units)	1998	6,340		15			6,340	47
48	Atash Fire & Safety (install annunciator panel)	1998	5,890	50	15	50		5,890	48
49	CSI (rebuild compressor)	1998	7,056		15			7,056	49
50	Supreme Sheet Metal (install fire dampers)	1998	11,680		10			11,680	50
51	Alden Bennett Construction (plan of correction)	1998	2,222		10			2,222	51
52	Supreme Sheet Metal (install fire dampers)	1998	7,750		10			7,750	52
53									53
54	Patton (repair generator)	1999	1,702		15			1,702	54
55	Alden Bennett Construction(general)	1999	11,471		10			11,471	55
56	Welding Supply(oxygen piping installed)	1999	13,176	659	20	659		10,047	56
57	ISS/Chicago Sound & Comm.(call system)	1999	28,500	1,583	15	1,583		28,500	57
58	Alden Bennett Construction(general)	1999	23,560		15			23,560	58
59	Alden Bennet Construction- oxygen tank	1999	9,475	474	20	474		7,107	59
60	Alden Bennett Construction(oxyg tank)	1999	35,016	1,751	20	1,751		26,408	60
61									61
62	Climate Service, Inc (repair boiler)	2000	4,892	245	20	245		3,629	62
63	A&B custom cable-install cable tv	2000	13,824		10			13,824	63
64	Fox Valley-install new fire safety pump	2000	4,423	221	20	221		3,262	64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 12,301,681	\$ 311,981		\$ 253,065	\$ (58,916)	\$ 7,941,727	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	Totals from Page 12A, Carried Forward		\$ 12,301,681	\$ 311,981		\$ 253,065	\$ (58,916)	\$ 7,941,727	1
2	Fox Valley-repair hvac pump	2000	1,969	98	20	98		1,451	2
3	System electric-circuit for sump pump	2000	2,361	118	20	118		1,731	3
4	System electric-emergency lighting	2000	5,190	346	15	346		5,046	4
5	System Electric-install circuits	2000	1,570	78	20	78		1,136	5
6	Fox Valley-install tank system	2000	1,755	70	25	70		1,017	6
7	GT Mechanical-repair boiler	2000	2,698	135	20	135		1,956	7
8	ABC-fireproofing	2000	2,503	125	20	125		1,793	8
9	ABC-seal & stripe parking lot	2000	977		10			977	9
10									10
11									11
12	ABC-oxygen tank wiring	2000	26,715		3			26,715	12
13	ABC-wallpapering	2000	3,543		3			3,543	13
14	EWS - Oxygen tank repairs	2001	2,157		8			2,157	14
15	Simplex Time Recorder (fire alarm repairs)	2001	1,810	121	15	121		1,640	15
16	Simplex Time Recorder (fire alarm repairs)	2001	1,529	102	15	102		1,385	16
17	GT Mechanical-replace trane rooftop unit	2001	17,800	1,187	15	1,187		16,021	17
18	Long Elevator-repair elevator	2001	757		10			757	18
19	Long Elevator-replace boards	2001	4,659		10			4,659	19
20	Alden Bennett - various	2001	1,720		10			1,720	20
21	Alden Bennett - various	2001	8,688	579	15	579		7,770	21
22	Alden Bennett - various	2001	11,481	765	15	765		10,140	22
23	Medline Industries	2002	1,205		10			1,205	23
24	GT Mechanical-replace relay board/compressor	2002	1,696	113	15	113		1,413	24
25	CSI Coker- booster heater	2002	5,238	349	15	349		4,509	25
26	Alden Bennett -building improvement	2002	3,358	224	15	224		2,855	26
27	Alden Bennett -building improvement	2002	2,478		10			2,478	27
28	Alden Bennett -building improvement	2002	3,161		10			3,161	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,418,698	\$ 316,391		\$ 257,475	\$ (58,916)	\$ 8,048,964	34

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

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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 12B, Carried Forward		\$ 12,418,698	\$ 316,391		\$ 257,475	\$ (58,916)	\$ 8,048,964	1
2	GT Mechanical-rebuild compressor	2003	6,500	433	15	433		5,163	2
3	Simplex Grinnell -replace smoke detectors	2003	4,225		10			4,225	3
4	Simplex Grinnell-repair fire pump	2003	2,094		10			2,094	4
5	Simplex Grinnell fire system connection	2003	1,710		10			1,710	5
6	CSI Coker-Hobart dishwasher	2003	1,522		5			1,522	6
7	Simplex Grinnell-2 duct smoke detectors	2003	1,620		10			1,620	7
8	Simplex Grinnell-2 duct smoke detectors & electric	2003	1,961		10			1,961	8
9	GT Mechanical-repair boiler	2003	1,340		5			1,340	9
10	GT Mechanical-replace boiler relief valve	2003	931		5			931	10
11	Alden Bennett Cons.-roof repair & rails installed	2003	7,517		10			7,517	11
12	GT Mchanical-back up pump bearing	2004	1,713	44	10	44		1,713	12
13	GT Mchanical-main house pump	2004	1,555	51	10	51		1,555	13
14	GT Mechanical-cooling towwe repairs	2004	1,259	52	10	52		1,259	14
15									15
16	ABC-repair kitchen,freezer doors and misc repairs	2004	8,038	267	10	267		8,038	16
17	Oak First Signal Circuit-elevator repair	2004	2,075	103	10	103		2,075	17
18	ABC misc repairs	2004	6,005	251	10	251		6,005	18
19	GT Mechanical-laundry motor replacement	2004	2,966	148	10	148		2,966	19
20	GT Mechanical-cooling gtower fan motor	2004	4,181	210	10	210		4,181	20
21	ISS/chicao Sound/ repair address sound	2004	2,092	140	10	140		2,092	21
22	ABC misc repairs	2004	5,832	389	10	389		5,832	22
23	GT Mechanical-A/C for East side of bldg	2004	1,007	67	10	67		1,007	23
24	System Electric-walk in cooler lights	2004	904	60	15	60		622	24
25	Oak First-installation of smoke dectors in front of elevators	2004	6,500	488	10	488		6,500	25
26	Top Notch-repaired faucet/drains	2004	1,627	162	10	162		1,627	26
27	ABC-Medical Gas Revisions	2004	27,009	675	10	675		27,009	27
28	CAPPS Plumbing-replaced kitchen faucets, drains	2005	1,320	66	20	66		561	28
29	Cybor Fire Protection Fire Sprinkler	2005	3,195		7			3,195	29
30	ABC New water cooling system	2005	153,553	7,678	20	7,678		73,081	30
31	ABC New water cooling system	2005	12,097	605	20	605		5,605	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,691,046	\$ 328,278		\$ 269,362	\$ (58,916)	\$ 8,231,969	34

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

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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	Totals from Page 12C, Carried Forward		\$ 12,691,046	\$ 328,278		\$ 269,362	\$ (58,916)	\$ 8,231,969	1
2	Forum Prof Ctr: Remodeling	1979	15,638		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	30,456		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	961		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,532		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,445		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,215		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,919	15	10	15		1,915	8
9	Forum Prof Ctr: Remodel/electrical	2001	747	14	7	14		734	9
10	Forum Prof Ctr: bathroom remodel	2002	661		5			661	10
11	Forum Prof Ctr: remodel suites/etc.	2003	850		9			850	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,616	79	7	79		2,555	12
13	Forum Prof Ctr: Suite renovation	2005	528	(13)	10	(13)		587	13
14	Forum Prof Ctr: Superior installations, etc.	2006	126		4			126	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	508	48	7	48		508	15
16	Forum Prof Ctr: Park, Lot/glass/maj hvac	2008	436	50	7	50		398	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	887	85	10	85		445	17
18	Forum Prof Ctr: Building Renovations	2010	1,511	267	5	267		1,276	18
19	Forum Prof Ctr: Building Renovations	2011	6,625	656	10	656		2,163	19
20	Forum Prof Ctr: Building Renovations	2012	288	39	15	39		117	20
21	Forum Prof Ctr: Building Renovations	2013	432	26	7	26		51	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	440	12		12		12	22
23	Alden Mgt Servs: Remodel suites	1993	6,963		10			6,963	23
24	Alden Mgt Servs: Remodel suites	2002	290	4	13	4		286	24
25	Alden Mgt Servs: Remodel suites	2003	6,295	12	11	12		6,295	25
26	Alden Mgt Servs: Motor Controller PC Board	2014	86	10		10		10	26
27	Adjust for ABC Related Party Profit	2008	(782)	(67)		(67)		(782)	27
28	Adjust for ABC Related Party Profit	2009	(415)	(18)		(18)		(99)	28
29	Adjust for ABC Related Party Profit	2010	(311)					(311)	29
30	Adjust for ABC Related Party Profit	2011	138	8		8		28	30
31	Adjust for ABC Related Party Profit	2012	3,018	65		65		195	31
32	Adjust for ABC Related Party Profit	2013	1,754	158		158		237	32
33		2014	(613)	(4)		(4)		(4)	33
34	TOTAL (lines 1 thru 33)		\$ 12,784,291	\$ 329,724		\$ 270,808	\$ (58,916)	\$ 8,313,268	34

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

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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	Totals from Page 12D, Carried Forward		\$ 12,784,291	\$ 329,724		\$ 270,808	\$ (58,916)	\$ 8,313,268	1
2	OakFire - install smoke detectors in elevator shaft	2006	8,528	853	10	853		7,107	2
3	ABC - install new sheet flooring in resident/ laundry room	2006	4,368	437	10	437		3,824	3
4	New Motor Blower	2007	3,295	330	10	330		2,585	4
5	Roof Repair	2007	7,020	702	10	702		5,382	5
6	Damaged Tarkett vinyl tiling replaced	2007	36,006	3,601	10	3,601		27,307	6
7	Cleaned Tower	2007	3,023	302	10	302		2,292	7
8									8
9	Chiller Room Exhaust	2007	33,741	3,374	10	3,374		25,024	9
10	Chiller	2007	4,075	408	10	408		3,026	10
11	Suction System	2007	19,666	1,967	10	1,967		14,425	11
12	Electrical and Plumbing Replacement	2007	3,303	330	10	330		2,420	12
13	Replaced broken plumbing	2007	3,177	318	10	318		2,305	13
14	Replaced broken plumbing	2007	2,965	297	10	297		2,153	14
15	New Concrete Pad	2007	7,076	708	10	708		5,074	15
16	New parts for motors roof fans	2007	4,644	464	10	464		3,325	16
17	New Floor Drain New Supply Lines	2007	8,564	856	10	856		6,063	17
18	New concrete pad and trough basin	2007	5,247	525	10	525		3,719	18
19									19
20	Replace Exterior Delivery Ramp-ABC	2008	3,074	205	15	205		1,264	20
21	New Boiler Tubes-ABC	2008	20,180	1,345	15	1,345		9,303	21
22	Fire Alarm Annunciator Panel-ABC	2008	8,527	853	10	853		5,758	22
23	Laundry Cart Hardware-ABC	2008	4,301		5			4,301	23
24	New Boiler Tubes-ABC	2008	6,886	459	15	459		3,098	24
25	Generator	2008	2,842		5			2,842	25
26	Room Riser (HVAC)-ABC	2008	22,702	1,513	15	1,513		10,087	26
27	Carpet on 2nd & 3rd Floors-ABC	2008	48,802		5			48,802	27
28	Oxygen Wall Outlets-ABC	2008	8,380	419	20	419		2,793	28
29	Pump/Bearing Assembly/Valve Actuator	2008	10,480	1,048	10	1,048		6,812	29
30	Chiller Control & Sensor	2008	3,814	254	15	254		1,651	30
31	Dual Temp Risers/ Propress Piping	2008	12,809	854	15	854		5,409	31
32	Replace Ceiling Tile-ABC	2008	2,916	292	10	292		1,776	32
33	Boiler Tube-ABC	2008	11,140	1,114	10	1,114		7,427	33
34	TOTAL (lines 1 thru 33)		\$ 13,105,842	\$ 353,550		\$ 294,634	\$ (58,916)	\$ 8,540,620	34

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

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014 Ending: 12/31/2014

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	Totals from Page 12E, Carried Forward		\$ 13,105,842	\$ 353,550		\$ 294,634	\$ (58,916)	\$ 8,540,620	1
2	Oak Fire-Install Fire System Piping from 4th fl to basement	2009	4,606	461	10	461		2,535	2
3	Top Notch-Repair Dish Machine	2009	5,075		5			5,075	3
4	Central States-Repair Sprinkler System	2009	5,300		5			5,300	4
5	GT Mechanical-Repair A/C Fill Pump & Chiller Circuits	2009	5,208	432	5	432		5,208	5
6	GT Mechanical-Replace & Insulate Leaking Riser	2009	15,164	1,768	5	1,768		15,164	6
7	ABC-Vaccum Pump & Motor for Medical Gas	2009	12,139	1,517	8	1,517		7,838	7
8									8
9	Elevator hydraulics: emerg replacement-ABC	2010	36,912	1,846	20	1,846		9,076	9
10	Concrete Delivery Ramp replaced-ABC	2010	8,876	592	15	592		2,763	10
11	Elevator repair emerg - ABC	2010	74,470	3,724	20	3,724		17,068	11
12	Elevator repair emerg - ABC	2010	33,689	1,684	20	1,684		7,578	12
13	Dish machine repair motor & speed reduc-TopNot	2010	3,595	719	5	719		3,535	13
14	Laundry chute repair - ABC	2010	8,241	824	10	824		3,914	14
15	Brick work at front entrance - ABC	2010	9,911	496	20	496		2,314	15
16	Kitchen ejector pump repair-ABC	2010	5,788	1,158	5	1,158		5,307	16
17	Fan repair tower motor on AC	2010	5,211	521	10	521		2,345	17
18	Compressor repair and flare fitting on AC	2010	5,225	1,045	5	1,045		4,615	18
19	Motors and patient station repair & HVAC motors	2010	11,066	2,213	5	2,213		9,590	19
20	Wall base in res room with new cove base-ABC	2011	3,176	212	15	212		812	20
21	Water cooled condenser repair-GTMECH	2011	4,751	950	5	950		3,483	21
22	Roof repair-JD&SONS	2011	3,650	730	5	730		2,555	22
23	Sprinkler heads added to elevator-USFIRE	2011	2,988	299	10	299		972	23
24	Asphalt paving-ABC	2011	9,333	1,167	8	1,167		3,793	24
25	Elevator repair/control system PC board-KONINC	2011	2,934	587	5	587		1,810	25
26	Repair rite boiler-ABC	2011	5,281	1,056	5	1,056		3,256	26
27	Fire dampers-OAKFIR	2011	9,900	1,980	5	1,980		6,105	27
28	Sanding sleeve-elevator-LONELE	2011	5,680	1,136	5	1,136		4,355	28
29	Railings, stairs-ALDBEN	2012	28,720	1,915	15	1,915		3,830	29
30	Repair leaks on boiler-ALDBEN	2012	5,213	521	10	521		1,476	30
31	Dampers (fire) in 2 ducts utility room-ALDBEN	2012	6,214	621	10	621		1,501	31
32	Repair fire protective tents on recessed light fixtures-ABC	2012	2,584	517	5	517		1,185	32
33	Repair fire (smoke) damper-ABC	2012	6,146	615	10	615		1,435	33
34	TOTAL (lines 1 thru 33)		\$ 13,452,886	\$ 384,853		\$ 325,937	\$ (58,916)	\$ 8,686,412	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	Totals from Page 12F, Carried Forward		\$ 13,452,886	\$ 384,853		\$ 325,937	\$ (58,916)	\$ 8,686,412	1
2	Vacuum pump, motor assembly-MEDGAS	2012	5,991	599	10	599		1,697	2
3	Drywall, enclose damper shaft walls-ALDBEN	2013	3,822	255	15	255		425	3
4	Drywall, oxygen room ducts-ALDBEN	2013	2,544	170	15	170		269	4
5	Firestopping material, Foil (4)-ALDBEN	2013	4,022	402	10	402		637	5
6	Ductless split installation, HVAC-ALDBEN (GT Mech)	2013	10,793	720	15	720		960	6
7	Common area labor fir 2&3-AMS	2013	211,765	14,118	15	14,118		14,118	7
8	Cooler, compressor malfunction, valve control burnout-TOPNOT	2013	5,908	591	10	591		1,132	8
9	Washer, machine #3-EQUINT	2013	3,728	746	5	746		1,429	9
10	Actuators & Transformers on smoke dampers- GTMECH	2013	2,687	537	5	537		895	10
11	Dryer-EQUINT	2013	4,522	904	5	904		1,507	11
12	Dampers, Fire-ALDBEN	2013	13,660	1,366	10	1,366		1,935	12
13	Railings, stairs-ALDBEN	2013	28,720	1,915	15	1,915		3,510	13
14	Kick guards: 2nd & 3rd floor corridor and dining rooms- ALDBEN	2013	19,371	1,937	10	1,937		2,744	14
15	Flooring, laminate: 2nd & 3rd floor corridor and dining rooms-AL	2013	42,181	2,812	15	2,812		3,984	15
16	Leaks on boiler-ALDBEN	2013	5,213	1,043	5	1,043		1,999	16
17	A/C Replacement for building-ABC	2014	5,638	658	5	658		658	17
18	Piping - insulation - building - GT Mech	2014	6,824	114	20	114		114	18
19	Boiler tubes - building - ABC	2014	53,165	1,181	15	1,181		1,181	19
20	Chiller - rebuild air cooled chiller-GTMech	2014	6,235	831	5	831		831	20
21	Roof - JD Roof	2014	2,730	273	5	273		273	21
22	Fire alarm upgrade - ABC - 12/29/14	2014	134,073		10				22
23	Fire alarm upgrade - ABC - 12/29/14	2014	12,740		10				23
24	Fire alarm upgrade - ABC - 12/29/14	2014	59,058		10				24
25	Fire alarm upgrade - ABC - 12/29/14	2014	59,059		10				25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,157,334	\$ 416,024		\$ 357,108	\$ (58,916)	\$ 8,726,711	34

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

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	\$ 1,056,229	\$ 109,003	\$ 109,003	\$	varies	\$ 339,149	71
72	Current Year Purchases	74,497	3,995	3,995		varies	3,960	72
73	Fully Depreciated Assets	2,158,848	5,386	5,386		varies	2,158,848	73
74								74
75	TOTALS	\$ 3,289,574	\$ 118,384	\$ 118,384	\$		\$ 2,501,957	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				\$	\$	\$	\$		\$	76
77	related party-AMS	various	1998-2004	4,026				3	4,026	77
78										78
79										79
80	TOTALS			\$ 4,026	\$	\$	\$		\$ 4,026	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)	\$ 18,490,934	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 534,408	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 475,492	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (58,916)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 11,232,694	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	n/a	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	n/a	\$	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 Lakeland Rehab & HCC

0017319

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Related party - cost is 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 12/31/2011

Ending 12/31/2021

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

Fiscal Year Ending	Annual Rent
--------------------	-------------

12. 12/31/2015 \$ varies

13. 12/31/2016 \$ varies

14. 12/31/2017 \$ varies

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: \$ 55,350 Description: copy machine GL 6861 and equipment lease 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>21,554</u>	17
18					18
19	<u>Auto Lease gl 6890</u>	<u>various</u>	<u>753.08</u>	<u>9,037</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>30,591</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?</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	\$			\$ 183,572	\$		\$ 183,572	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				91,159			91,159	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39-3	hrs				189,305			189,305	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					193,686		193,686	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			823,622			150,332		973,954	12
13	Other (specify): <u>See Pg 16A</u>						(9,189)	1,503,570		1,494,381	13
14	TOTAL			\$	823,622		\$ 454,847	\$ 1,847,588		\$ 3,126,057	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)

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

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	\$183,572.00	
2.	ST	39-3	To Col 5	91,159.00	
3.					
4.	PT	39-3	To Col 5	189,305.00	
5.					
6.					
7.					
8.					
	Pharmacy Supplies per GL			228,613.00	
	Manual Input from Related Party- Forum Drugs			(34,927.00)	
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	193,686.00	193,686.00
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3	823,622.00	
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6	150,332.00	
	Total Exceptional Care (Line 12, Col 8)			973,954.00	973,954.00
13.	Other:	See Pg 16A			

13. Col 5: Manual Input: Related Party - CPT	To Col 5		(9,189.00)
Other		1,444,438.78	
Manual Input: Related Party - Prism		(71,803.00)	
Manual Input: Related Party FECII - I.V.		(25,873.00)	
Manual Input: Related Party FECII - Wound Care		(10,600.00)	
Oxygen, from reclass worksheet (Pg 4A)		167,406.91	
13. Col 6: Supplies Total	To Col 6	1,503,569.69	1,503,569.69
13. Total Line 13, Column 8		0.00	1,494,380.69
14. Total		0.00	3,126,056.69

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(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	\$	\$ 69,769	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 110,000)	2,490,101	2,490,101	3
4	Supply Inventory (priced at)	5,089	5,089	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	12,991	34,372	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd party	6,505	177,150	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,514,686	\$ 2,776,481	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,040,001	13
14	Buildings, at Historical Cost		8,884,435	14
15	Leasehold Improvements, at Historical Cost	2,233,013	5,560,354	15
16	Equipment, at Historical Cost	1,251,418	3,427,596	16
17	Accumulated Depreciation (book methods)	(2,664,396)	(10,345,259)	17
18	Deferred Charges		85,199	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		39,606	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 820,035	\$ 8,691,932	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,334,721	\$ 11,468,413	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 970,189	\$ 998,298	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	125,147	125,147	28
29	Short-Term Notes Payable		138,841	29
30	Accrued Salaries Payable	447,501	447,501	30
31	Accrued Taxes Payable (excluding real estate taxes)	25,200	25,200	31
32	Accrued Real Estate Taxes(Sch.IX-B)		316,300	32
33	Accrued Interest Payable		39,979	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Ins, Exps, IDPA, Sales Tax, etc	247,995	247,995	36
37	Due to Affiliates	2,474,232	2,474,232	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,290,264	\$ 4,813,493	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,366,070	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Affiliates	14,180,790	13,376,766	43
44	Shareholder Loans & Other			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 14,180,790	\$ 24,742,836	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 18,471,054	\$ 29,556,329	46
47	TOTAL EQUITY(page 18, line 24)	\$ (15,136,333)	\$ (18,087,916)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,334,721	\$ 11,468,413	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (15,177,945)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (15,177,945)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	41,612	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)	\$ 41,612	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)	\$ (15,136,333)	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	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 12,900,925	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,900,925	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	87,218	6
7	Oxygen	63,954	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 151,172	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	209	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	103	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	48	19
20	Radiology and X-Ray		20
21	Other Medical Services	1,876	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,236	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	1,778	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,778	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See page 19A, if any	16,955	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 16,955	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,073,066	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,857,321	31
32	Health Care	3,082,590	32
33	General Administration	2,988,336	33
B. Capital Expense			
34	Ownership	1,507,692	34
C. Ancillary Expense			
35	Special Cost Centers	3,111,042	35
36	Provider Participation Fee	484,473	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,031,454	40
41	Income before Income Taxes (line 30 minus line 40)**	41,612	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 41,612	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 9,672,101	44
45	Private Pay - Net Inpatient Revenue	282,335	45
46	Medicare - Net Inpatient Revenue	2,650,471	46
47	Other-(specify) <u>Hospice/Insurance</u>	126,022	47
48	Other-(specify) <u>Veterans/Sales Allow.</u>	169,996	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,900,925	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.

STATE OF ILLINOIS

Facility Name & ID Number Alden Lakeland Rehab & HCC # 0017319 Report Period Beginning: 01/01/2014 Ending:

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (discribe) (is offset against Sch.# V)	
Misc Income- Polling	317
Misc Income- Jury Duty	34
Misc Income- Record Copies	<u>1,482</u>
	1,833 \$ 1,833
Adjustment to prior year expense	\$ 9,238
Gain on sale of assets	\$ 5,883
Rounding	2.00
Line 28 Total:	<u><u>16,955</u></u>

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	2,080	2,080	\$ 121,317	\$ 58.33	1
2	Assistant Director of Nursing	2,080	2,080	76,203	36.64	2
3	Registered Nurses	53,233	56,689	1,721,932	30.38	3
4	Licensed Practical Nurses	5,546	6,556	156,315	23.84	4
5	CNAs & Orderlies	75,074	79,990	823,532	10.30	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,984	5,365	72,474	13.51	8
9	Activity Director	1,440	1,468	25,710	17.51	9
10	Activity Assistants	3,785	4,130	41,896	10.14	10
11	Social Service Workers	2,640	2,640	58,656	22.22	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	45,503	21.88	13
14	Head Cook	2,080	2,080	32,501	15.63	14
15	Cook Helpers/Assistants	16,326	17,787	176,443	9.92	15
16	Dishwashers					16
17	Maintenance Workers	768	768	18,780	24.45	17
18	Housekeepers	18,540	19,870	232,507	11.70	18
19	Laundry	7,208	7,973	118,641	14.88	19
20	Administrator	1,760	1,760	64,533	36.67	20
21	Assistant Administrator	800	800	19,043	23.80	21
22	Other Administrative	10,048	10,083	295,306	29.29	22
23	Office Manager	2,080	2,080	30,081	14.46	23
24	Clerical	2,313	2,377	21,158	8.90	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	3,384	3,507	115,700	32.99	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	208	218	3,628	16.64	31
32	Other Health C: ClinBeh/ClinDir.	2,323	2,530	42,219	16.69	32
33	Other(specify) Secur/AlzhDir.	3,638	4,014	57,879	14.42	33
34	TOTAL (lines 1 - 33)	224,418	238,925	\$ 4,371,957 *	\$ 18.30	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	2,153/mo	\$ 25,830	1-3	35
36	Medical Director	3,341.50/mo	40,098	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	600/mo	7,200	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	48	2,640	11-3	44
45	Social Service Consultant	16	1,120	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	64	\$ 76,888		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Certified Nurse Assistants/Aides	1,346	17,495	10-3	52
53	TOTAL (lines 50 - 52)	1,346	\$ 17,495		53

Alden Lakeland Rehab & HCC
 Legal Fee Support
 2014

Legal Fees Reported on Pg 21, Section C:	\$	73,318.74
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(5,047.28)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)		(46,908.00)
+ Add Back voided invoice of prior year, if any		-
Allowable Legal Fees	\$	<u>21,363.46</u>

In Detail: Allowable legal fees

Foote, Mielke, Chavez & O'Neil, LLC	12,500.00
James S. Meyer, Esq.	750.00
Jesse Outlaw	1,500.00
John R. Ashenden	1,724.00
Chicago Area Real Time Reporters, Inc.	99.96
IIT Chicago-Kent College of Law	1,779.75
IIT Chicago-Kent College of Law	900.00
D Squared Reporters, Inc.	768.25
Kempfer Court Reporting	244.00
PARWIN DOUGOLL	1,147.50
Cash receipt offset	-50.00
	<u>21,363.46</u>

	<u>Non-allowable legal fees</u>	
Alden Management Service, Ir	related party - eliminated	46,908.00
ClerkCircCt/SherCookCty/etc	collection work	2,771.00
Stone Pogrund	collection work	2,276.28
		<u>51,955.28</u>

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	
													Amount of Expense Amortized Per Year
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	
1	Boiler	7/95	\$ 2,054	20	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 103	\$ 52	
2	Boiler	6/96	1,389	20	69	69	69	69	69	69	69	69	
3	Painting	3/09	39,078	3			10,508	13,026	13,026	2,518			
4	Painting	12/10	39,145	5			2,874	7,829	7,829	7,829	7,829	4,955	
5	Painting	11/2013	1,886	3						105	629	629	
6	Painting	7/2013	2,378	3						396	793	793	
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 85,930		\$ 172	\$ 172	\$ 10,680	\$ 16,072	\$ 21,027	\$ 10,519	\$ 8,502	\$ 9,422	\$ 6,497

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? RN/LPN No; CNA Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Health Care Council of IL: \$16,560
- (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. \$ 36,543 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 484,473
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. \$ 26,097 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) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.