

Facility Name & ID Number Alden North Shore Reh & HCC

0042028 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	93	Skilled (SNF)	93	33,945	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	93	TOTALS	93	33,945	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	198	3,943	13,923	18,064	8
9	SNF/PED					9
10	ICF	816	498	244	1,558	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	1,014	4,441	14,167	19,622	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 57.81%

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)
N/A

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 8/14/1999

J. Was the facility purchased or leased after January 1, 1978?
YES Date 8/14/1999 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 93 and days of care provided 13,923

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.

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	533,758	25,262	90	559,110	1,545	560,655	1,092	561,747		1
2	Food Purchase		260,409		260,409	(35,822)	224,587	(6,800)	217,787		2
3	Housekeeping	137,891	37,223		175,114	1,363	176,477	3,662	180,139		3
4	Laundry	21,734	15,899	12,603	50,236	398	50,634		50,634		4
5	Heat and Other Utilities			208,873	208,873		208,873	(1,533)	207,340		5
6	Maintenance	71,411		190,870	262,281	262	262,543	11,344	273,887		6
7	Other (specify):* related party							3,915	3,915		7
8	TOTAL General Services	764,794	338,793	412,436	1,516,023	(32,254)	1,483,769	11,680	1,495,449		8
	B. Health Care and Programs										
9	Medical Director			12,000	12,000		12,000		12,000		9
10	Nursing and Medical Records	1,866,213	138,617	2,232	2,007,062	7,591	2,014,653	16,545	2,031,198		10
10a	Therapy	2,608	3,535	15,000	21,143		21,143		21,143		10a
11	Activities	73,976	2,068	4,740	80,784		80,784		80,784		11
12	Social Services	57,457			57,457		57,457		57,457		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							3,203	3,203		15
16	TOTAL Health Care and Programs	2,000,254	144,220	33,972	2,178,446	7,591	2,186,037	19,748	2,205,785		16
	C. General Administration										
17	Administrative	197,976			197,976		197,976	51,653	249,629		17
18	Directors Fees										18
19	Professional Services			780,529	780,529		780,529	(686,368)	94,161		19
20	Dues, Fees, Subscriptions & Promotions			63,198	63,198		63,198	(39,845)	23,353		20
21	Clerical & General Office Expenses	133,502	21,155	126,216	280,873	308	281,181	152,829	434,010		21
22	Employee Benefits & Payroll Taxes			526,098	526,098	23,531	549,629		549,629		22
23	Inservice Training & Education										23
24	Travel and Seminar			105	105		105	679	784		24
25	Other Admin. Staff Transportation			2,397	2,397		2,397	6,521	8,918		25
26	Insurance-Prop.Liab.Malpractice			157,641	157,641		157,641	11,363	169,004		26
27	Other (specify):* related party			49,447	49,447		49,447	(22,676)	26,771		27
28	TOTAL General Administration	331,478	21,155	1,705,631	2,058,264	23,839	2,082,103	(525,844)	1,556,259		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,096,526	504,168	2,152,039	5,752,733	(824)	5,751,909	(494,416)	5,257,493		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 North Shore Reh & HCC

#0042028

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			65,445	65,445		65,445	270,900	336,345			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			195,200	195,200		195,200	138,992	334,192			32
33	Real Estate Taxes			273,255	273,255	(273,255)		275,378	275,378			33
34	Rent-Facility & Grounds			440,189	440,189	273,255	713,444	(704,444)	9,000			34
35	Rent-Equipment & Vehicles			23,177	23,177		23,177	21,509	44,686			35
36	Other (specify):* MIP							55,664	55,664			36
37	TOTAL Ownership			997,266	997,266		997,266	57,999	1,055,265			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		898,469	1,602,493	2,500,962	824	2,501,786	(115,944)	2,385,842			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			86,925	86,925		86,925		86,925			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		898,469	1,689,418	2,587,887	824	2,588,711	(115,944)	2,472,767			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,096,526	1,402,637	4,838,723	9,337,886		9,337,886	(552,361)	8,785,525			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		\$ (35,822.00)	Employee Meals
	22	\$ 35,822.00	Employee Meals
22		\$ (12,291.00)	Uniforms
	1	\$ 1,545.00	Uniforms
	3	\$ 1,363.00	Uniforms
	4	\$ 398.00	Uniforms
	6	\$ 262.00	Uniforms
	10	\$ 8,415.00	Uniforms
	11		Uniforms
	21	\$ 308.00	Uniforms
10		\$ (824.00)	Oxygen - to appropriate cost center
	39	\$ 824.00	Oxygen - to appropriate cost center
33		\$ (273,255.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	\$ 273,255.00	Rent - Real Estate Tax on associated landowner (Pg 6)
		<u>\$ -</u>	

Facility Name & ID Number Alden North Shore Reh & HCC

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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	(1,506)	2		4
5	Telephone, TV & Radio in Resident Rooms	(6,914)	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	(55,283)	30		9
10	Interest and Other Investment Income	(3,409)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,572)	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	(4,410)	21		17
18	Fines and Penalties	(300)	32		18
19	Entertainment	(887)	20		19
20	Contributions	4,144	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,083)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(49,447)	27		24
25	Fund Raising, Advertising and Promotional	(19,624)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(238)	20		28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (142,529)		\$	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)	(361,736)		34
35	Other- Attach Schedule	(48,096)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (409,832)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (552,361)		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

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Report Period Beginning: 01/01/2014

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (1,405)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(14,164)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	0	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	13,595	6	4
5				5
6	Adj for ABC Related Party Profit - Pg 13	1,858	30	6
7	Depreciation Adj Sage Report	4,651	30	7
8				8
9	Valet cost (gl 6907)	(46,213)	21	9
10	Late fees on utilities	(2,888)	5	10
11				11
12	Other nursing income (flu, w/chair,etc)	(442)	21	12
13	A/P Adjustments (vendor discounts)	(150)	10	13
14	Miscellaneous Income - Medical Records	(1,863)	10	14
15	Miscellaneous Income - Jury Duty	(17)	21	15
16	Collection Fees (gl 6965)	(349)	21	16
17				17
18				18
19	Back Out Skokie Chamber of Commerce	(345)	20	19
20				20
21				21
22	Back Out Bank Fees - Northshore Associates LLC	(224)	19	22
23	Intercompany Adjustment to correct I/C Interest	(140)	32	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		(48,096)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden North Shore Reh & HCC

0042028

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	1,092	0	0	0	0	0	0	0	0	1,092	1
2	Food Purchase	(5,078)	0	0	(1,722)	0	0	0	0	0	0	0	(6,800)	2
3	Housekeeping	0	0	3,662	0	0	0	0	0	0	0	0	3,662	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,888)	0	1,355	0	0	0	0	0	0	0	0	(1,533)	5
6	Maintenance	6,681	1,620	2,923	0	0	0	(45)	165	0	0	0	11,344	6
7	Other (specify):*	0	0	3,330	585	0	0	0	0	0	0	0	3,915	7
8	TOTAL General Services	(1,285)	1,620	12,362	(1,137)	0	0	(45)	165	0	0	0	11,680	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	(2,013)	0	20,711	(58)	(2,095)	0	0	0	0	0	0	16,545	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	3,203	0	0	0	0	0	0	0	0	3,203	15
16	TOTAL Health Care and Programs	(2,013)	0	23,914	(58)	(2,095)	0	0	0	0	0	0	19,748	16
	C. General Administration													
17	Administrative	0	0	51,653	0	0	0	0	0	0	0	0	51,653	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,307)	36,051	(721,112)	0	0	0	0	0	0	0	0	(686,368)	19
20	Fees, Subscriptions & Promotions	(16,950)	309	(23,204)	0	0	0	0	0	0	0	0	(39,845)	20
21	Clerical & General Office Expenses	(51,431)	0	118,467	15,466	70,327	0	0	0	0	0	0	152,829	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	679	0	0	0	0	0	0	0	0	679	24
25	Other Admin. Staff Transportation	0	0	6,521	0	0	0	0	0	0	0	0	6,521	25
26	Insurance-Prop.Liab.Malpractice	0	11,270	93	0	0	0	0	0	0	0	0	11,363	26
27	Other (specify):*	(49,447)	0	25,446	1,520	(195)	0	0	0	0	0	0	(22,676)	27
28	TOTAL General Administration	(119,135)	47,630	(541,457)	16,986	70,132	0	0	0	0	0	0	(525,844)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(122,433)	49,250	(505,181)	15,791	68,037	0	(45)	165	0	0	0	(494,416)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden North Shore Reh & HCC

0042028

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	(64,343)	331,253	3,990	0	0	0	0	0	0	0	0	270,900	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(3,849)	138,060	3,380	0	1,401	0	0	0	0	0	0	138,992	32
33	Real Estate Taxes	0	273,255	2,296	0	(173)	0	0	0	0	0	0	275,378	33
34	Rent-Facility & Grounds	0	(704,444)	0	0	0	0	0	0	0	0	0	(704,444)	34
35	Rent-Equipment & Vehicles	0	0	21,509	0	0	0	0	0	0	0	0	21,509	35
36	Other (specify):*	0	55,664	0	0	0	0	0	0	0	0	0	55,664	36
37	TOTAL Ownership	(68,192)	93,788	31,175	0	1,228	0	0	0	0	0	0	57,999	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	(41,223)	(126,042)	51,321	0	0	0	0	0	(115,944)	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	(41,223)	(126,042)	51,321	0	0	0	0	0	(115,944)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(190,625)	143,038	(474,006)	(25,432)	(56,777)	51,321	(45)	165	0	0	0	(552,361)	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 Rental Income	\$ 704,444	North Shore Touhy Associates LLC	0.00%	\$	\$ (704,444)	1
2	V	32 Interest Income-Repl Reserve/Misc	153,718	North Shore Touhy Associates LLC			(153,718)	2
3	V	6 R & M - Replacement Reserves		North Shore Touhy Associates LLC		1,620	1,620	3
4	V	19 Accounting Fees/Bank Charges		North Shore Touhy Associates LLC		7,974	7,974	4
5	V			North Shore Touhy Associates LLC				5
6	V	20 Corporate Annual Report Fee		North Shore Touhy Associates LLC		309	309	6
7	V	33 Real Estate Tax Expense		North Shore Touhy Associates LLC		273,255	273,255	7
8	V	26 Property & Liability Insurance		North Shore Touhy Associates LLC		11,270	11,270	8
9	V	36 Mortgage Insurance Premium		North Shore Touhy Associates LLC		55,664	55,664	9
10	V	32 Interest - Other/Amortization		North Shore Touhy Associates LLC		291,778	291,778	10
11	V	30 Depreciation Expense		North Shore Touhy Associates LLC		331,253	331,253	11
12	V	19 Legal Fees: Non - Collections		North Shore Touhy Associates LLC		28,077	28,077	12
13	V			North Shore Touhy Associates LLC				13
14	Total		\$ 858,162			\$ 1,001,200	\$ * 143,038	14

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 1,355	\$ 1,355
16	V	24 Travel & Seminar		Alden Management Services, Inc.		679	679
17	V	25 Other Admin Travel		Alden Management Services, Inc.		6,521	6,521
18	V	26 Insurance		Alden Management Services, Inc.		93	93
19	V	20 Dues/Subscriptions	24,816	Alden Management Services, Inc.		1,612	(23,204)
20	V	30 Depreciation		Alden Management Services, Inc.		3,990	3,990
21	V	33 Real Estate Tax		Alden Management Services, Inc.		2,296	2,296
22	V	35 Rent-Equip/Vehicles		Alden Management Services, Inc.		21,509	21,509
23	V	32 Interest		Alden Management Services, Inc.		3,380	3,380
24	V	1 Dietary Aide Coordinator Salary		Alden Management Services, Inc.		1,092	1,092
25	V	3 Housekeeping Coordinator Salary		Alden Management Services, Inc.		3,662	3,662
26	V	7 Employee Benef % -Gen'l Servs		Alden Management Services, Inc.		3,330	3,330
27	V	10 Nurs/Med Records Salary		Alden Management Services, Inc.		20,711	20,711
28	V	15 Employee Benef % - Health Care		Alden Management Services, Inc.		3,203	3,203
29	V	17 Administrative Salary		Alden Management Services, Inc.		51,653	51,653
30	V	27 Employee Benef %-Administrative		Alden Management Services, Inc.		25,446	25,446
31	V	19 Professional Fees	759,584	Alden Management Services, Inc.		38,472	(721,112)
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		118,467	118,467
33	V	6 Repairs & Maintenance	12,772	Alden Management Services, Inc.		15,695	2,923
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 797,172			\$ 323,166	\$ * (474,006)

* 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	2 Tube Feeding	\$ 8,241	Prism Health Care Services, Inc.	0.00%	\$ 6,519	\$ (1,722)
16	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		6,602	(58)
17	V						
18	V						
19	V	39 Ancillary Supplies	66,776	Prism Health Care Services, Inc.		25,553	(41,223)
20	V	21 Gen'l & Admin Salary		Prism Health Care Services, Inc.		9,143	9,143
21	V	27 Employee Benefits		Prism Health Care Services, Inc.		1,520	1,520
22	V	7 Employee Benefits		Prism Health Care Services, Inc.		585	585
23	V	21 General and Administrative		Prism Health Care Services, Inc.		6,323	6,323
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 81,677			\$ 56,245	\$ * (25,432)

* 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	\$ 413,537	Forum Extended Care Services II, Inc.	0.00%	\$ 350,359	\$ (63,178)
16	V	39 I.V.	410,779	Forum Extended Care Services II, Inc.		348,022	(62,757)
17	V	39 Wound Care	702	Forum Extended Care Services II, Inc.		595	(107)
18	V	10 House Stock	11,485	Forum Extended Care Services II, Inc.		9,731	(1,754)
19	V	10 Pharmacy Consultant	2,232	Forum Extended Care Services II, Inc.		1,891	(341)
20	V	27 Employee Vaccinations	1,276	Forum Extended Care Services II, Inc.		1,081	(195)
21	V	21 Employee Benefit: G & A		Forum Extended Care Services II, Inc.		5,387	5,387
22	V	21 Salary: G & A		Forum Extended Care Services II, Inc.		35,713	35,713
23	V	21 General & Administrative		Forum Extended Care Services II, Inc.		29,227	29,227
24	V	32 Interest		Forum Extended Care Services II, Inc.		1,401	1,401
25	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		(173)	(173)
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		\$ 840,011			\$ 783,234	\$ * (56,777)

* 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	\$ 1,567,889	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,619,210	\$	51,321	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		\$ 1,567,889			\$ 1,619,210	\$ *	51,321	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 and Maintenance	\$ 24,003	Alden Bennett Construction Company, Inc.	0.00%	\$ 23,958	\$	(45)	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		\$ 24,003			\$ 23,958	\$ *	(45)	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	\$ 785	Alden Design Group, Inc.	0.00%	\$ 950	\$ 165	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		\$ 785			\$ 950	\$ *	165	39

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

Facility Name & ID Number

Alden North Shore Reh & HCC

0042028

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/Alz	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 North Shore Reh & HCC # 0042028 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	2	3	4	5	6		7		8		
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	Floyd A. Schlossberg A.	President	CEO	100.00	182,160	0.616	1.54	Salary	\$ 2,840	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	93,541	0.616	1.54	Salary	1,459	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	93,541	0.616	1.54	Salary	1,459	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	98,702	0.616	1.54	Salary	1,539	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	59,993	0.616	1.54	Salary	935	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	\$ 8,232		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 North Shore Reh & HCC

0042028

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	\$ 19,622	\$ 1,355	1	
2	24	Trav & Seminar	Patient Days	1,278,025	35	44,237	19,622	679	2	
3	25	Other Admin Travel	Patient Days	1,278,025	35	424,738	19,622	6,521	3	
4	26	Insurance	Patient Days	1,278,025	35	6,060	19,622	93	4	
5	20	Dues & Subscriptions	Patient Days	1,278,025	35	104,997	19,622	1,612	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	19,622	2,296	7	
8	35	Rent-Equip & Vehicle	Patient Days	1,278,025	35	1,400,909	19,622	21,509	8	
9	32	Interest	Patient Days/usage	1,278,025	35	2,235,440	19,622	3,380	9	
10	1	Dietary Salary	Patient Days	1,278,025	35	71,149	71,149	19,622	1,092	10
11	3	Housekeeping Salary	Patient Days	1,278,025	35	238,482	238,482	19,622	3,662	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,278,025	35	216,885	19,622	19,622	3,330	12
13	10	Nurs & Med Records Salary	Patient Days	1,278,025	35	1,414,605	1,414,605	19,622	20,711	13
14	15	Employee Benefits -Health Care	Patient Days	1,278,025	35	208,622	19,622	19,622	3,203	14
15	17	Administrative Salary	Patient Days/usage	1,278,025	35	3,718,414	3,718,414	19,622	51,653	15
16	27	Employee Benefits - Admin	Patient Days	1,278,025	35	1,657,386	19,622	19,622	25,446	16
17	19	Professional fees	Patient Days	1,278,025	35	1,311,498	850,594	19,622	38,472	17
18	21	Gen'I & Admin	Patient Days	1,278,025	35	7,716,027	6,669,245	19,622	118,467	18
19	6	Repair & Maint.	Patient Days	1,278,025	35	1,444,891	1,161,005	19,622	15,695	19
20									20	
21									21	
22									22	
23									23	
24									24	
25	TOTALS					\$ 22,624,236	\$ 14,123,494	\$ 323,166	25	

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1	Name of Lender	2		3	4	5	6		8	9	10	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Cambridge (GL 2505)		X	Mortgage	\$40,011.11	8/1/2012	\$ 11,486,700	\$ 11,040,561	3/1/2049	2.5000	\$ 278,332	1						
2												2						
3	Bank Leumi (GL 2503/7035)		X	LOC		10/23/10	1,103,270	752,926			39,710	3						
4	Insurance Interest (GL07053)		X	Medical Malpractice							1,370	4						
5	Amort of Fin Fees (GL 1918)		X	Refinancing							13,446	5						
Working Capital																		
6	Related party-AMS		X	Working Capital							3,380	6						
7	Related party-FECII		X	Working Capital							1,401	7						
8												8						
9	TOTAL Facility Related				\$40,011.11		\$ 12,589,970	\$ 11,793,487			\$ 337,639	9						
B. Non-Facility Related*																		
10	Interest Income on R.R.		X								(38)	10						
11	Int Income (GL#4975)		X								(3,409)	11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			(3,447)	14						
15	TOTALS (line 9+line14)						\$ 12,589,970	\$ 11,793,487			\$ 334,192	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 55,664 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>411,300</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>373,659</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(37,641)</u>		3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>384,900</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 \$ <u>74,004</u> For <u>2011</u> Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$	<u>(74,004)</u>		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>273,255</u>		7
Real Estate Tax History:			Plus: Related Party Taxes (2) - See Pg RE_Tax	\$	<u>2,123.00</u>
			Total Real Estate Tax Expense, Sch V, Line 33	\$	<u>275,378</u>
Real Estate Tax Bill for Calendar Year:	2009	<u>307,288</u>	8	FOR BHF USE ONLY	
	2010	<u>376,132</u>	9	13	FROM R. E. TAX STATEMENT FOR 2013 \$ 13
	2011	<u>379,236</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2012	<u>399,293</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2013	<u>373,659</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
The current year accrual is based on an estimated 3% increase of the prior year tax					

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 North Shore Reh & HCC COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0042028
 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>2,296.00</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>(9,166.00)</u>	\$ <u>(173.00)</u>
3. <u>10-28-429-038-0000</u>	<u>Nursing Home Facility</u>	\$ <u>373,658.54</u>	\$ <u>373,658.54</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>681,841.54</u></u>	\$ <u><u>375,781.54</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: 45,208 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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/SNF</u>	<u>34,483</u>	<u>1997</u>	<u>\$ 955,797</u>	1
2					2
3	TOTALS	34,483		\$ 955,797	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	93	1999	1999	\$ 6,782,967	\$ 203,542	40	\$ 169,574	\$ (33,968)	\$ 2,543,610	4
5										5
6										6
7										7
8										8
Improvement Type**										
9	draper corp-electric screen		1999	1,252		10			1,252	9
10	dakota wiring & comm.-wiring for cable tv		1999	2,500		10			2,500	10
11	climate serv-repair compressor		1999	1,990	122	15	122		1,990	11
12	tci cable-install cable		1999	1,254		10			1,254	12
13	ABC-install tiles/repair		2000	4,011	267	15	267		3,966	13
14	ABC-mainten-various/construction		2000	5,000		10			5,000	14
15	ABC-mainten-various/construction		2000	10,000		10			10,000	15
16	ABC-mainten-various/construction		2000	10,000		10			10,000	16
17	new horizons-phone system		2000	5,744		10			5,744	17
18	new horizons-phone system & cable		2000	2,784		10			2,784	18
19	new horizons-phone system		2000	3,742		10			3,742	19
20	dbs contract.-lawn sprinkler system		2000	1,611	107	15	107		1,557	20
21	ABC-misc construction work		2000	5,347		5			5,347	21
22	ABC-misc construction work		2000	13,118		5			13,118	22
23										23
24	ABC-misc construction work (12/31/01 finished-begin exp '02)		2001	3,361		10			3,361	24
25	Laport (walk off mat carpet/floor covering)		2001	3,548		5			3,548	25
26	The Floor Source (PT carpet/floor covering)		2001	1,576		5			1,576	26
27	ABC-beds/bedside cabinets/washers/dryers/bookcases/wallcover		2001	289,721	19,315	15	19,315		270,406	27
28	New Horizon (phone system)		2001	1,256		10			1,256	28
29										29
30	ABC-misc construction work		2002	16,368	1,091	15	1,091		14,185	30
31										31
32	ABC-misc construction work		2003	2,116		10			2,116	32
33	GT Mechanical-repair exhaust fans		2003	6,080		10			6,080	33
34	EWS-repair opxyen alarm ssytem		2003	2,054		5			2,054	34
35	ABC-parking lot upgrades		2003	7,538		10			7,538	35
36	ABC-parking lot repairs		2003	2,943		5			2,943	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 North Shore Reh & HCC

0042028

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	
37	GT Mechanical-thermostat equip	2004	\$ 1,693	\$	10	\$	\$	\$ 1,693	37
38	ABC-repair sewer	2004	19,580	489	10	489		19,580	38
39	GT Mechanical-misc repairs	2004	1,442		5			1,442	39
40	GT Mechanical-replace pump	2004	2,496		5			2,496	40
41	GT Mechanical-misc repairs	2004	614		5			614	41
42	ABC-bath,plumb. Upgrade	2004	1,813	75	10	75		1,813	42
43	ABC-painting supplies	2004	1,258		5			1,258	43
44	GT Mechanical-Electric improvement	2004	917	61	10	61		917	44
45	ABC-plumbing/misc. repairs	2004	3,971	298	10	298		3,971	45
46	TopNotch-motor drive repair	2004	3,139	287	10	287		3,139	46
47	ABD- carpet repairs	2004	4,943	454	10	454		4,943	47
48	ABC-misc repairs	2004	2,783		7			2,783	48
49	ABC parking lot improve.	2004	16,008	1,201	10	1,201		16,008	49
50									50
51	ABC-Cabinetry	2005	4,393	220	15	220		2,160	51
52	Patten CAT-Repair Generator	2005	2,074	104	20	104		1,011	52
53	GT Mechanical-No AC Water/Temp Low	2005	1,340	134	10	134		1,161	53
54	seal/crack/fill asphalt (LLC)	2005	6,045		8			6,045	54
55	Installed new alerton controll/rewire/cycling relay	2005	7,064	706	10	706		6,711	55
56	tile and grout restoration-all ceramic tile floors	2005	7,830	783	10	783		7,438	56
57	replaced leaky ceiling parts	2005	1,480		5			1,480	57
58	fabricate/install elevator finishes/baseboards/etc.	2005	12,843	1,284	10	1,284		12,201	58
59	new hvac motor	2005	3,860	386	10	386		3,506	59
60	wired new electronic starter	2005	1,530	153	10	153		1,389	60
61									61
62	GT Mechanical - New Motors/brackets/fan blades	2007	4,497		5			4,497	62
63	ABC/Patten - Replace/Repair Generator	2007	2,898	290	10	290		2,319	63
64	Second Floor Nurses Station	2007	4,246	425	10	425		3,397	64
65	Repair Condensor/Fan Motor sensors	2007	2,529		5			2,529	65
66	Replaced Domestic Water Pump-ABC	2007	3,032	303	10	303		2,173	66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,314,197	\$ 232,097		\$ 198,129	\$ (33,968)	\$ 3,045,602	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		\$ 7,314,197	\$ 232,097		\$ 198,129	\$ (33,968)	\$ 3,045,602	1
2	Repaired AC	2008	7,776	778	10	778		5,054	2
3	New Asphalt - ABC	2008	2,973	372	8	372		2,292	3
4	New Asphalt - ABC	2008	4,110	514	8	514		3,168	4
5	New Fire Alarm Printer/New Ceiling Tiles-ABC	2008	4,007	401	10	401		2,471	5
6	New Plumbing and Electrical Fixtures-ABC	2008	2,509	167	15	167		1,143	6
7	New Clear Acrylic-Oakton Glass&Mirror	2008	3,517	352	10	352		2,110	7
8	General Labor for Atrium-AMS Maintenance Allocation	2008	3,741		5			3,741	8
9	Repair Water Heater	2008	3,237	324	10	324		2,185	9
10									10
11	ABC - New Fire Alarm Annunciator	2009	2,637	264	10	264		1,406	11
12	ABC-New Carpeting ,New Overload Starter&Phase Motor Starter	2009	4,340	578	5	578		4,340	12
13	GT Mechanical-New Belts,New Starter&Coils for Chiller Pump	2009	4,602	460	10	460		2,454	13
14	GT Mechanical-New Pump Seals	2009	3,308	331	10	331		1,764	14
15									15
16	ABC - Exhaust Vent Shaft	2010	3,539	354	10	354		1,445	16
17	ABC- Concrete Driveway Sealcoat	2010	18,600	1,240	15	1,240		5,063	17
18	TOPNOT - Boiler Assembly - Kitchen Equipment	2010	3,018	604	5	604		2,465	18
19									19
20	Columns, Masonry at Handicapped Parking Area - ALDBEN	2011	2,959	592	5	592		2,318	20
21	Upholstrv: Fabric Chairs - Shades Window Sunscreen-ALDDES	2011	9,984	998	5	998		2,246	21
22									22
23	Sprinkler System, Fire Protection System - ALDBEN	2012	5,039	67	25	67		336	23
24	Duct Work - ALDBEN	2012	7,421	495	15	495		1,032	24
25	Reupholster Chairs/Fabric - ALDDES	2012	2,516	503	5	503		1,258	25
26	Parking Lot resurface - Kol Emeth - ALDBEN	2012	3,919	327	8	327		980	26
27	Parking Lot resurface - Kol Emeth - ALDBEN	2012	5,175	431	8	431		1,294	27
28	Conservatory Addiiton Project/Skylights - ALDBEN	2012	8,547	342	25	342		912	28
29	Conservatory/Flooring,Plumbing,Electrical Fixtures,Access Panes,	2012	16,782	671	25	671		1,790	29
30	Conservatory Addiiton Project/ Concrete, Roofing - ALDBEN	2012	36,550	1,462	25	1,462		3,899	30
31	Conservatory/Concrete, Doors/Frames,,Cabinets,Plumbing,HVAC	2012	38,758	1,550	25	1,550		4,134	31
32	Conservatory Addiiton Project/ Drywall - ALDBEN	2012	48,952	1,958	25	1,958		5,222	32
33	Conservatory Addiiton Project/ Masonrv, Drywall, Roofing - ALD	2012	59,394	2,376	25	2,376		6,335	33
34	TOTAL (lines 1 thru 33)		\$ 7,632,107	\$ 250,607		\$ 216,639	\$ (33,968)	\$ 3,118,459	34

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

Facility Name & ID Number Alden North Shore Reh & HCC

0042028

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 12B, Carried Forward		\$ 7,632,107	\$ 250,607		\$ 216,639	\$ (33,968)	\$ 3,118,459	1
2	Conservatory Addiiton Project/Drywall/Caulking, Roofing, Plumbin	2012	104,492	4,180	25	4,180		11,146	2
3	Conservatory Addiiton Project/Structural Steel - ALDBEN	2012	13,500	540	25	540		1,170	3
4	Conservatory Drywall, Glass, Doors/Frames, Cabinets/Ceramic Ston	2012	59,694	2,388	25	2,388		4,975	4
5	Conservatory/HVAC, Electrical, Fire Protection, Furniture, Carpet,	2012	72,579	2,903	25	2,903		6,290	5
6	Conservatory /Doors, Cabinets/Tops, Painting/Decorating, - ALDBE	2012	25,000	1,000	25	1,000		3,194	6
7	Conservatory Addiiton Project/Engineering/Permit/Blueprint Fees	2012	5,933	237	25	237		494	7
8	Conservatory Addiiton Project/Window Treatments/Panels/Curtai	2012	10,376	415	25	415		899	8
9	Conservatory Addiiton Project/Window Treatments/Panels/Valenc	2012	17,069	683	25	683		1,423	9
10	Conservatory Addiiton Project/Carpet/Installtion - SUPINS	2012	9,887	395	25	395		823	10
11	Conservatory Addiiton Project/Carpet/Installtion - SUPINS	2012	14,500	580	25	580		1,208	11
12									12
13	Dampers, Fire, Access Doors, Actuators - ALDBEN	2013	11,364	1,136	10	1,136		1,799	13
14	Chiller Fan Motor and Bracket, Condensor Coils - GTMECH	2013	5,168	1,034	5	1,034		1,637	14
15	Heating/Vent major repair, Pneumatic - ALDBEN	2013	11,573	2,315	5	2,315		2,701	15
16	Elevator, major repair, Hydraulic Piston Packing - KONINC	2013	2,871	574	5	574		670	16
17	Furniture, Fabric-Resident Room Converisons- ALDBEN	2013	21,991	1,466	15	1,466		2,932	17
18									18
19	Spray, Fireproof Spray-ALDBEN	2014	5,970	299	10	299		299	19
20	Chiller, Repair Chiller #1 Condenser Coil-ALDBEN	2014	6,826	1,024	5	1,024		1,024	20
21	Chiller, Replace EXV Valve and Cable-ALDBEN	2014	7,169	1,075	5	1,075		1,075	21
22	Fridge, Repair - TOPNOT	2014	5,567	371	5	371		371	22
23	Asphalt, Parking Lot - ALDBEN	2014	10,002	313	8	313		313	23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,053,638	\$ 273,535		\$ 239,567	\$ (33,968)	\$ 3,162,903	34

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

Facility Name & ID Number Alden North Shore Reh & HCC

0042028

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		\$ 8,053,638	\$ 273,535		\$ 239,567	\$ (33,968)	\$ 3,162,903	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	(204)	(12)		(12)		(72)	27
28	Adjust for ABC Related Party Profit	2009	(92)	(15)		(15)		(75)	28
29	Adjust for ABC Related Party Profit	2010	(271)	(8)		(8)		(33)	29
30	Adjust for ABC Related Party Profit	2011	23	4		4		12	30
31	Adjust for ABC Related Party Profit	2012	31,228	1,839		1,839		3,678	31
32	Adjust for ABC Related Party Profit	2013	499	50		50		75	32
33	Adjust for ABC Related Party Profit	2014	(57)	(5)		(5)		(5)	33
34	TOTAL (lines 1 thru 33)		\$ 8,175,220	\$ 276,692		\$ 242,724	\$ (33,968)	\$ 3,248,518	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 588,867	\$ 63,220	\$ 63,220	\$	varies	\$ 221,949	71
72	Current Year Purchases	50,120	2,061	2,061		varies	1,443	72
73	Fully Depreciated Assets	827,566	49,655	28,340	(21,315)	varies	827,566	73
74								74
75	TOTALS	\$ 1,466,553	\$ 114,936	\$ 93,621	\$ (21,315)		\$ 1,050,958	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	Bus-van	01 Bus	2001	\$ 49,826	\$	\$	\$	5	\$ 49,826	76
77	related party-AMS	various	1998-2004	4,026				3	4,026	77
78										78
79										79
80	TOTALS			\$ 53,852	\$	\$	\$		\$ 53,852	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)	\$ 10,651,422	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 391,628	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 336,345	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (55,283)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,353,328	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

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

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

Facility Name & ID Number Alden North Shore Reh & HCC

0042028

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 Backed Out

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 3/1/2000

Ending 12/31/2029

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: \$ 27,754 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>659.00</u>	\$ <u>7,908</u>	17
18					18
19	<u>Auto Lease gl 6890</u>	<u>various</u>	<u>0.00</u>		19
20					20
21	TOTAL		\$ <u>659.00</u>	\$ <u>7,908</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	\$		\$	619,719	\$		\$	619,719	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				44,589				44,589	2
3	Licensed Recreational Therapist		hrs									3
4	Licensed Physical Therapist	39-3	hrs				903,582				903,582	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					350,359			350,359	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs									10
11	Academic Education		hrs									11
12	Other (specify):	39-1, 39-3, if any										12
13	Other (specify):	See Pg 16A					51,321	416,272			467,593	13
14	TOTAL			\$		\$	1,619,211	\$	766,631	\$	2,385,842	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		\$619,719.00	
2.	ST		39-3	To Col 5		44,589.00	
3.							
4.	PT		39-3	To Col 5		903,582.00	
5.							
6.							
7.							
8.							
	Pharmacy Supplies per GL					413,537.00	
	Manual Input from Related Party- Forum Drugs					(63,178.00)	
9.	Total to line 9 Pharmacy		See Pg 16A	To Col 6		350,359.00	1,918,249.00

10.							
11.							
12.	Exceptional Care-Salaries:		See pg 16A	To Col. 3		0.00	
12.	Exceptional Care-Supplies:		See pg 16A	To Col. 6		0.00	

	Total Exceptional Care (Line 12, Col 8)					0.00	0.00

13.	Other:		See Pg 16A				

13. Col 5: Manual Input: Related Party - CPT	To Col 5		51,321.00
Other		519,535.00	
Manual Input: Related Party - Prism		(41,223.00)	
Manual Input: Related Party FECII - I.V.		(62,757.00)	
Manual Input: Related Party FECII - Wound Care		(107.00)	
Oxygen, from reclass worksheet (Pg 4A)		824.00	
13. Col 6: Supplies Total	To Col 6	416,272.00	416,272.00
13. Total Line 13, Column 8		0.00	467,593.00
14. Total		0.00	2,385,842.00

Facility Name & ID Number Alden North Shore Reh & HCC

0042028

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	\$ 12,703	\$ 58,825	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 85,000)	1,154,174	1,154,174	3
4	Supply Inventory (priced at)	3,344	3,344	4
5	Short-Term Investments			5
6	Prepaid Insurance		50,522	6
7	Other Prepaid Expenses	38,958	38,958	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd party</u>	2,121	161,093	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,211,300	\$ 1,466,916	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		955,797	13
14	Buildings, at Historical Cost		7,878,133	14
15	Leasehold Improvements, at Historical Cost	580,967	1,143,220	15
16	Equipment, at Historical Cost	450,599	2,195,230	16
17	Accumulated Depreciation (book methods)	(709,702)	(5,223,665)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		45,630	21
22	Other Long-Term Assets (spec <u>RR, CIP, S/H loan</u>)	714	261,390	22
23	Other(specify): <u>Due from Affiliates</u>	6,635,769	9,274,715	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,958,347	\$ 16,530,450	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,169,647	\$ 17,997,366	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 325,484	\$ 325,484	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	84,276	84,276	28
29	Short-Term Notes Payable	752,925	959,399	29
30	Accrued Salaries Payable	391,647	391,647	30
31	Accrued Taxes Payable (excluding real estate taxes)	12,146	12,146	31
32	Accrued Real Estate Taxes(Sch.IX-B)		384,900	32
33	Accrued Interest Payable	14,578	37,579	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Ins, Exps, IDPA, Sales tx, etc.</u>	99,136	99,136	36
37	<u>Due to affiliates(Short term)</u>	1,722,566	1,626,102	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,402,758	\$ 3,920,669	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		10,834,087	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 10,834,087	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,402,758	\$ 14,754,756	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,766,889	\$ 3,242,610	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,169,647	\$ 17,997,366	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 4,566,887	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 4,566,887	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	200,002	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)	\$ 200,002	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)	\$ 4,766,889	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	\$ 9,487,701	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 9,487,701	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	20,838	6
7	Oxygen	828	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 21,666	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	93	12
13	Barber and Beauty Care	847	13
14	Non-Patient Meals	1,506	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	3,324	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 5,770	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	3,409	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,409	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See page 19A, if any	19,342	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 19,342	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 9,537,888	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,516,023	31
32	Health Care	2,178,446	32
33	General Administration	2,058,264	33
B. Capital Expense			
34	Ownership	997,266	34
C. Ancillary Expense			
35	Special Cost Centers	2,500,962	35
36	Provider Participation Fee	86,925	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 9,337,886	40
41	Income before Income Taxes (line 30 minus line 40)**	200,002	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 200,002	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 183,401	44
45	Private Pay - Net Inpatient Revenue	399,341	45
46	Medicare - Net Inpatient Revenue	7,450,318	46
47	Other-(specify) <u>Hospice/Insurance</u>	1,458,429	47
48	Other-(specify) <u>Charity/Sales Allow</u>	(3,788)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 9,487,701	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 North Shore Reh & HCC # 0042028 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)	
Miscellaneous Income - Medical Records	\$ 1,863
Miscellaneous Income - Jury Duty	\$ 17
Adjustment to Prior Year expense - W/O Old AP	\$ 14,873
Vendor Discounts	\$ 150
Gain on Sale of Assets	\$ 2,439

Line 28 Total: 19,342

Facility Name & ID Number Alden North Shore Reh & HCC

0042028

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	\$ 106,283	\$ 51.10	1
2	Assistant Director of Nursing	2,080	2,080	75,824	36.45	2
3	Registered Nurses	25,184	27,327	911,188	33.34	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies	41,628	44,237	641,642	14.50	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	5,701	5,964	73,976	12.40	10
11	Social Service Workers	3,071	3,251	57,457	17.67	11
12	Dietician					12
13	Food Service Supervisor	1,880	1,941	48,219	24.84	13
14	Head Cook	6,240	6,240	118,424	18.98	14
15	Cook Helpers/Assistants	23,544	25,656	367,115	14.31	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	71,411	34.33	17
18	Housekeepers	11,425	12,702	137,890	10.86	18
19	Laundry	2,005	2,137	21,734	10.17	19
20	Administrator	2,080	2,080	133,569	64.22	20
21	Assistant Administrator	2,080	2,080	64,135	30.83	21
22	Other Administrative	3,296	3,403	79,832	23.46	22
23	Office Manager					23
24	Clerical	4,598	4,804	56,550	11.77	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,080	2,080	82,413	39.62	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Unit Manager	3,231	3,289	48,864	14.86	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	144,283	153,431	\$ 3,096,526 *	\$ 20.18	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	\$7.50 Monthly	\$ 90	1-3	35
36	Medical Director	\$1,000.00 Month	12,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	\$186 Monthly	2,232		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	59	3,260	11-3	44
45	Social Service Consultant	4	280	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	63	\$ 17,862		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			10-3	52
53	TOTAL (lines 50 - 52)		\$		53

Alden North Shore Reh & HCC
 Legal Fee Support
 2014

Legal Fees Reported on Pg 21, Section C:	\$	47,991.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(1,083.00)
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> -</u>

Vendor Name	Invoice Date	Non-Allowable Legal Fees	Allowable L
Lenard Smith dba ABC Acco	6/3/2013	43.00	
Lenard Smith dba ABC Acco	10/7/2014	43.00	
Lenard Smith dba ABC Acco	11/14/2014	43.00	
Lenard Smith dba ABC Acco	9/17/2014	43.00	
Clerk of the Circuit Court	3/11/2014	12.00	
Clerk of the Circuit Court	6/17/2014	45.00	
Clerk of the Circuit Court	6/17/2014	80.00	
Clerk of the Circuit Court	9/9/2014	177.00	
Clerk of the Circuit Court	9/9/2014	172.00	
Clerk of the Circuit Court	3/11/2014	45.00	
Clerk of the Circuit Court	3/11/2014	6.00	
Clerk of the Circuit Court	6/17/2014	12.00	
Clerk of the Circuit Court	6/17/2014	80.00	
Clerk of the Circuit Court	6/17/2014	45.00	
Clerk of the Circuit Court	6/17/2014	(125.00)	
Clerk of the Circuit Court	10/7/2014	6.00	

Markley Investigations Inc	10/7/2014	50.00
Legal Fee Joseph Schwartz	1/16/2014	(65.00)
Legal Fee Joseph Schwartz	2/17/2014	(50.00)
Legal Fee Joseph Schwartz	4/1/2014	(50.00)
Recorder of Deeds Cook Co	5/12/2014	40.00
Recorder of Deeds Cook Co	5/12/2014	40.00
Recorder of Deeds Cook Co	3/11/2014	40.00
Recorder of Deeds Cook Co	1/21/2014	40.00
Sheriff of Cook County	9/9/2014	120.00
Sheriff of Cook County	9/9/2014	60.00
Valer Enterprise Inc.	9/1/2014	130.64

1,082.64 -

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Non-Allowable Legal Fees</u>	<u>Allowable L</u>
AMS Corp Legal Cost Alloc-'	1/31/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	2/28/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	3/31/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	4/30/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	5/31/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	6/30/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	7/31/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	8/31/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	9/30/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	10/31/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	11/30/2014	3,909.00	
AMS Corp Legal Cost Alloc-'	12/31/2014	3,909.00	

46,908.00 -

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IL. Health Care Assoc. \$5,134
- (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. \$ 14,086 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? _____ YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 86,925
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. \$ 35,822 Has any meal income been offset against related costs? None Indicate the amount. \$ N/A
- (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. \$ N/A
- (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.