

		FOR BHF USE					

LL1

2016
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2016)

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.

I. IDPH License ID Number: 0017319

Facility Name: Alden Lakeland Rehab & HCC

Address: 820 West Lawrence Chicago 60640
Number City Zip Code

County: Cook

Telephone Number: (773) 769-2570 Fax # (773) 769-7551

HFS ID Number:

Date of Initial License for Current Owners: 01/01/72

Type of Ownership:

VOLUNTARY,NON-PROFIT
Charitable Corp.
Trust
IRS Exemption Code

X PROPRIETARY
Individual
Partnership
X Corporation
"Sub-S" Corp.
Limited Liability Co.
Trust
Other

GOVERNMENTAL
State
County
Other

In the event there are further questions about this report, please contact:
Name: Steven M. Kroll Telephone Number: (773) 286-3883
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2016 to 12/31/2016 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.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or
Administrator
of Provider

(Signed)
(Type or Print Name) Randi Schlossberg-Schullo
(Title) President, Alden Management Services, Inc.

Paid
Preparer

(Signed)
(Print Name and Title)
(Firm Name & Address)
(Telephone) () Fax # ()

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

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	109,800	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	109,800	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	18,927	914	3,183	23,024	8
9	SNF/PED					9
10	ICF	26,174	950	75	27,199	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	45,101	1,864	3,258	50,223	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 45.74%

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 2,714

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 12/31/16 Fiscal Year: 12/31/16

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

Facility Name & ID Number Alden Lakeland Rehab & HCC # 0017319 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	246,655	23,692	26,804	297,151	1,764	298,915	13,167	312,082			1
2	Food Purchase		670,360		670,360	(25,512)	644,848	(181,270)	463,578			2
3	Housekeeping	210,629	58,116		268,745	1,513	270,258	7,037	277,295			3
4	Laundry	62,635	27,274		89,909	264	90,173		90,173			4
5	Heat and Other Utilities			303,928	303,928		303,928	462	304,390			5
6	Maintenance	81,140		305,631	386,771	1,734	388,505	73,344	461,849			6
7	Other (specify):* related party							7,097	7,097			7
8	TOTAL General Services	601,059	779,442	636,363	2,016,864	(20,237)	1,996,627	(80,163)	1,916,464			8
	B. Health Care and Programs											
9	Medical Director			28,500	28,500		28,500		28,500			9
10	Nursing and Medical Records	2,300,748	559,205	17,173	2,877,126	(92,526)	2,784,600	81,975	2,866,575			10
10a	Therapy	145,026	32	49,179	194,237		194,237		194,237			10a
11	Activities	91,010	2,656	4,225	97,891	441	98,332		98,332			11
12	Social Services	74,331		232	74,563		74,563		74,563			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party							7,047	7,047			15
16	TOTAL Health Care and Programs	2,611,115	561,893	99,309	3,272,317	(92,085)	3,180,232	89,022	3,269,254			16
	C. General Administration											
17	Administrative	190,171			190,171		190,171	160,880	351,051			17
18	Directors Fees											18
19	Professional Services			1,084,228	1,084,228		1,084,228	(997,507)	86,721			19
20	Dues, Fees, Subscriptions & Promotions			99,373	99,373		99,373	(61,555)	37,818			20
21	Clerical & General Office Expenses	226,102	18,130	216,953	461,185	784	461,969	148,255	610,224			21
22	Employee Benefits & Payroll Taxes			836,220	836,220	8,164	844,384	(21,496)	822,888			22
23	Inservice Training & Education											23
24	Travel and Seminar			788	788		788	1,386	2,174			24
25	Other Admin. Staff Transportation			4,318	4,318		4,318	13,549	17,867			25
26	Insurance-Prop.Liab.Malpractice			402,778	402,778		402,778	11,567	414,345			26
27	Other (specify):* related party-AMS			189,260	189,260		189,260	(132,160)	57,100			27
28	TOTAL General Administration	416,273	18,130	2,833,918	3,268,321	8,948	3,277,269	(877,081)	2,400,188			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,628,447	1,359,465	3,569,590	8,557,502	(103,374)	8,454,128	(868,222)	7,585,906			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.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			122,444	122,444	(1,663)	120,781	351,877	472,658			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			187,871	187,871		187,871	455,425	643,296			32
33	Real Estate Taxes			330,619	330,619	(330,619)		336,335	336,335			33
34	Rent-Facility & Grounds			793,546	793,546	330,619	1,124,165	(1,124,165)				34
35	Rent-Equipment & Vehicles			26,280	26,280		26,280	40,341	66,621			35
36	Other (specify):* MIP							56,438	56,438			36
37	TOTAL Ownership			1,460,760	1,460,760	(1,663)	1,459,097	116,251	1,575,348			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	886,608	1,198,552	1,397,243	3,482,403	105,037	3,587,440	(4,521)	3,582,919			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			447,410	447,410		447,410		447,410			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	886,608	1,198,552	1,844,653	3,929,813	105,037	4,034,850	(4,521)	4,030,329			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,515,055	2,558,017	6,875,003	13,948,075		13,948,075	(756,492)	13,191,583			45

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

From Line	To Line	Amount	Description
2		(25,512)	Employee Meals
	22	25,512	Employee Meals
22		(17,348)	Uniform Reclass
	1	1,764	Uniform Reclass
	3	1,513	Uniform Reclass
	4	264	Uniform Reclass
	6	71	Uniform Reclass
	10	12,511	Uniform Reclass
	11	441	Uniform Reclass
	21	784	Uniform Reclass
10		(105,037)	Oxygen Cost Reclass
	39	105,037	Oxygen Cost Reclass
33		(330,619)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	330,619	Rent - Real Estate Tax on associated landowner (Pg 6)
30		(1,663)	Reclass Depreciation on Painting
	6	1,663	Reclass Depreciation on Painting

Also, check your reclasses on last year's file, as there may be reclasses specific to your facility.

Net (Should be zero) \$ -

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.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 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	(8,842)	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	(10,503)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,694)	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	(39,242)	21		17
18	Fines and Penalties	(265)	32		18
19	Entertainment	(251)	20		19
20	Contributions	(9,080)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(4,942)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(189,260)	27		24
25	Fund Raising, Advertising and Promotional	(12,551)	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)	\$ (335,546)		\$	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 Amount	2 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)	(148,147)		34
35	Other- Attach Schedule	(272,799)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (420,946)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (756,492)		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 Yes	2 No	3 Amount	4 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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on Utilities	\$ (3,036)	5	1
2	Intercompany Interest	(182,873)	32	2
3	Chamber of Commerce Fee	(600)	20	3
4	Miscellaneous Income	(125)	21	4
5	Miscellaneous Income - Jury Duty	(150)	21	5
6	Miscellaneous Income - Polling	(300)	21	6
7	Miscellaneous Income -Record Copies	(1,816)	10	7
8	Vendor Discounts	(3)	10	8
9	Marketing Manager & Aides	(78,429)	21	9
10	Elim portion of benefits for marketing 'ees	(16,724)	22	10
11				11
12	Elim deprec on Pg 13 items less than \$2500	(26,291)	30	12
13	Expense pg 13 items less than \$2500	39,883	6	13
14	Elim deprec on Pg 12 items less than \$2500	(5,740)	30	14
15	Expense pg 12 items less than \$2500	645	6	15
16	Adj for ABC related Party Profit 2008-2015	199	30	16
17	Depreciation Adj	2,561	30	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	(272,799)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Lakeland Rehab & HCC # 0017319 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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	2,857	10,310	0	0	0	0	0	0	0	13,167	1
2	Food Purchase	(1,694)	0	0	(179,576)	0	0	0	0	0	0	0	(181,270)	2
3	Housekeeping	0	0	7,037	0	0	0	0	0	0	0	0	7,037	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,036)	0	3,498	0	0	0	0	0	0	0	0	462	5
6	Maintenance	31,686	7,817	33,100	0	0	0	(250)	991	0	0	0	73,344	6
7	Other (specify):*	0	0	7,097	0	0	0	0	0	0	0	0	7,097	7
8	TOTAL General Services	26,956	7,817	53,589	(169,266)	0	0	(250)	991	0	0	0	(80,163)	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	(1,819)	0	58,559	27,999	(2,764)	0	0	0	0	0	0	81,975	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	7,047	0	0	0	0	0	0	0	0	7,047	15
16	TOTAL Health Care and Programs	(1,819)	0	65,606	27,999	(2,764)	0	0	0	0	0	0	89,022	16
	C. General Administration													
17	Administrative	0	0	160,880	0	0	0	0	0	0	0	0	160,880	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(4,942)	25,547	(1,018,112)	0	0	0	0	0	0	0	0	(997,507)	19
20	Fees, Subscriptions & Promotions	(22,482)	0	(39,073)	0	0	0	0	0	0	0	0	(61,555)	20
21	Clerical & General Office Expenses	(118,246)	307	266,194	0	0	0	0	0	0	0	0	148,255	21
22	Employee Benefits & Payroll Taxes	(16,724)	0	0	0	(4,772)	0	0	0	0	0	0	(21,496)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,386	0	0	0	0	0	0	0	0	1,386	24
25	Other Admin. Staff Transportation	0	0	13,549	0	0	0	0	0	0	0	0	13,549	25
26	Insurance-Prop.Liab.Malpractice	0	11,301	266	0	0	0	0	0	0	0	0	11,567	26
27	Other (specify):*	(189,260)	0	57,100	0	0	0	0	0	0	0	0	(132,160)	27
28	TOTAL General Administration	(351,654)	37,155	(557,810)	0	(4,772)	0	0	0	0	0	0	(877,081)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(326,517)	44,972	(438,615)	(141,267)	(7,536)	0	(250)	991	0	0	0	(868,222)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Lakeland Rehab & HCC # 0017319 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(88,187)	436,527	3,537	0	0	0	0	0	0	0	0	351,877	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(193,641)	458,137	190,929	0	0	0	0	0	0	0	0	455,425	32
33	Real Estate Taxes	0	330,619	5,716	0	0	0	0	0	0	0	0	336,335	33
34	Rent-Facility & Grounds	0	(1,124,165)	0	0	0	0	0	0	0	0	0	(1,124,165)	34
35	Rent-Equipment & Vehicles	0	0	40,341	0	0	0	0	0	0	0	0	40,341	35
36	Other (specify):*	0	56,438	0	0	0	0	0	0	0	0	0	56,438	36
37	TOTAL Ownership	(281,828)	157,556	240,523	0	0	0	0	0	0	0	0	116,251	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	(4,393)	(27,988)	27,860	0	0	0	0	0	(4,521)	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	(4,393)	(27,988)	27,860	0	0	0	0	0	(4,521)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(608,345)	202,528	(198,092)	(145,660)	(35,524)	27,860	(250)	991	0	0	0	(756,492)	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
TheAlden 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	\$ 1,124,165	fill in landowner/same as last year.	0.00%	\$	\$ (1,124,165)	1
2	V	32	Interest Income Repl Reserve	109				(109)	2
3	V	32	Interest Income						3
4	V	6	Repairs & Maintenance				7,817	7,817	4
5	V	19	Acct Fees/Legal Fees: Non-coll				22,035	22,035	5
6	V	21	Misc Administrative Expenses				307	307	6
7	V	19	Professional Fees				3,512	3,512	7
8	V	33	Real Estate Tax Expense				330,619	330,619	8
9	V	26	General Insurance Expense				11,301	11,301	9
10	V	36	Mortgage Insurance Premium				56,438	56,438	10
11	V	32	Interest- Mortgage				453,703	453,703	11
12	V	30	Depreciation Expense				436,527	436,527	12
13	V	32	Amortization Expense				4,543	4,543	13
14	Total			\$ 1,124,274			\$ 1,326,802	\$ * 202,528	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%	\$ 3,498	\$ 3,498	15
16	V	24	Travel & Seminar		Alden Management Services, Inc.		1,386	1,386	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		13,549	13,549	17
18	V	26	Insurance		Alden Management Services, Inc.		266	266	18
19	V	20	Dues & Subscriptions	41,868	Alden Management Services, Inc.		2,795	(39,073)	19
20	V	30	Depreciation		Alden Management Services, Inc.		3,537	3,537	20
21	V	33	Real Estate Taxes		Alden Management Services, Inc.		5,716	5,716	21
22	V	35	Rent- Equipment & Vehicles		Alden Management Services, Inc.		40,341	40,341	22
23	V	32	Interest		Alden Management Services, Inc.		190,929	190,929	23
24	V	1	Dietary		Alden Management Services, Inc.		2,857	2,857	24
25	V	3	Housekeeping		Alden Management Services, Inc.		7,037	7,037	25
26	V	7	Employee Benefits- Gen'l Services		Alden Management Services, Inc.		7,097	7,097	26
27	V	10	Nursing & Medical Record Salaries		Alden Management Services, Inc.		58,559	58,559	27
28	V	15	Employee Benefits- Health Care		Alden Management Services, Inc.		7,047	7,047	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		160,880	160,880	29
30	V	27	Employee Benefits- Admin		Alden Management Services, Inc.		57,100	57,100	30
31	V	19	Professional Fees	1,056,567	Alden Management Services, Inc.		38,455	(1,018,112)	31
32	V	21	General & Administrative	42,108	Alden Management Services, Inc.		308,302	266,194	32
33	V	6	Repairs & Maintenance	53,557	Alden Management Services, Inc.		86,657	33,100	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,194,100			\$ 996,008	\$ * (198,092)	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	\$ 26,400	Prism Health Care Services, Inc.	0.00%	\$ 13	\$ (26,387)	15
16	V	1	Dietary Salary		Prism Health Care Services, Inc.		13,696	13,696	16
17	V	2	Tube Feeding	425,398	Prism Health Care Services, Inc.		165,148	(260,250)	17
18	V	10	Equipment Rental	6,660	Prism Health Care Services, Inc.		11,380	4,720	18
19	V	39	Ancilliary Supplies	549,765	Prism Health Care Services, Inc.		265,507	(284,258)	19
20	V	39	Vent Rental		Prism Health Care Services, Inc.		122,343	122,343	20
21	V	1	Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		23,001	23,001	21
22	V	2	Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		80,674	80,674	22
23	V	10	Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		23,279	23,279	23
24	V	39	Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		157,522	157,522	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			\$ 1,008,223			\$ 862,563	\$ * (145,660)	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 310,967	Forum Extended Care Services II, Inc.	0.00%	\$ 289,277	\$ (21,690)	15
16	V	39	I.V.	29,148	Forum Extended Care Services II, Inc.		27,115	(2,033)	16
17	V	39	Wound Care Products	124,791	Forum Extended Care Services II, Inc.		116,087	(8,704)	17
18	V	10	House Stock	32,424	Forum Extended Care Services II, Inc.		30,162	(2,262)	18
19	V	10	Pharm Consultant	7,200	Forum Extended Care Services II, Inc.		6,698	(502)	19
20	V	22	Employee Vaccination	4,772	Forum Extended Care Services II, Inc.			(4,772)	20
21	V	39	Employee Vaccination		Forum Extended Care Services II, Inc.		4,439	4,439	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			\$ 509,302			\$ 473,778	\$ * (35,524)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 465,659	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 493,519	\$ 27,860	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			\$ 465,659			\$ 493,519	\$ * 27,860	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	\$ 39,584	Alden Bennett Construction Company, Inc.	0.00%	\$ 39,334	\$ (250)	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			\$ 39,584			\$ 39,334	\$ * (250)	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	\$ 3,475	Alden Design Group, Inc.	0.00%	\$ 4,466	\$ 991	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			\$ 3,475			\$ 4,466	\$ * 991	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:

01/01/2016

Ending:

12/31/2016

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	Rental property	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	FECS of Central Illino	Chicago	Pharmacy	4
5			Alden of Old Town East, Inc.	Bloomingtondale	Alden Management Se	Chicago	Management	5
6			Alden Terrace of McHenry Rehabilitation and F	McHenry	Alden Gardens of Bloo	Bloomingtondale	Supportive Living F	6
7			Wentworth Rehabilitation and Health Care Cen	Chicago	Alden Garden Courts	DesPlaines	Assisted Living/Alzh	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			Princeton Rehabilitation and Health Care Cent	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	Skokie	Family Home Health S	Addison	Home health & hosp	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			Alden - Long Grove Rehabilitation and Health C	Long Grove, IL				30

Facility Name & ID Number Alden Lakeland Rehab & HCC # 0017319 Report Period Beginning: 01/01/2016 Ending: 12/31/2016

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.	Chairman-Board of D	Chairman	100.00	177,788	1.52	3.80	Salary	\$ 7,212	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	96,102	1.52	3.80	Salary	3,898	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	96,102	1.52	3.80	Salary	3,898	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	111,948	1.52	3.80	Salary	4,541	17-7	4
5	Audra Elisco E.	Training Coordinator	Train employees	0.00	59,843	1.52	3.80	Salary	2,427	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	141,604	1.1	3.80	Salary	7,005	6-7	6
7	A. Floyd Schlossberg is the Chairman of the Board of Directors, 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	F. Randi Schlossberg-Schullo is the daughter of Floyd Schlossberg. Randi is President of Alden Management Services, Inc.										12
13								TOTAL	\$ 28,981		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:

01/01/2016Ending: 2/31/2016

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 ☐

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

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

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	34	\$ 89,742	\$	50,223	\$ 3,498	1
2	24	Travel & Seminar	Patient Days	34	35,559		50,223	1,386	2
3	25	Other Admin Travel	Patient Days	34	347,560		50,223	13,549	3
4	26	Insurance	Patient Days	34	6,826		50,223	266	4
5	20	Dues & Subscriptions	Patient Days	34	71,705		50,223	2,795	5
6	30	Depreciation	No of Providers/usage	34	140,451		1	3,537	6
7	33	Real Estate Tax	Patient Days/usage	34	172,398		50,223	5,716	7
8	35	Rent-Equip & Vehicle	Patient Days	34	1,034,867		50,223	40,341	8
9	32	Interest	Patient Days/usage	34	1,892,273		50,223	190,929	9
10	1	Dietary Salary	Patient Days	34	73,278	73,278	50,223	2,857	10
11	3	Housekeeping Salary	Patient Days	34	180,508	180,508	50,223	7,037	11
12	7	Employee Benefits - Gen'l Servs	Patient Days	34	182,054		50,223	7,097	12
13	10	Nurse & Medical Records Salary	Patient Days	34	1,519,466	1,519,466	50,223	58,559	13
14	15	Employee Benefits - Health Care	Patient Days	34	180,775		50,223	7,047	14
15	17	Administrative Salary	Patient Days/usage	34	4,500,263	4,500,263	50,223	160,880	15
16	27	Employee Benefits - Admin	Patient Days	34	1,464,772		50,223	57,100	16
17	19	Professional Fees	Patient Days	34	1,094,912	881,977	50,223	38,455	17
18	21	Gen'l & Admin	Patient Days	34	7,908,785	6,929,587	50,223	308,302	18
19	6	Repair & Maint.	Patient Days	34	1,864,177	1,276,432	50,223	86,657	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 22,760,371	\$ 15,361,511		\$ 996,008	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge		X	Mortgage	\$49,820.00	2/25/11	\$ 11,977,000	\$ 11,229,013	2/24/51	3.9400	\$ 453,703	1	
2												2	
3												3	
4	Amort of Fin Fees		X	Refinancing							4,543	4	
5	Insurance Interest (GL7053)		x	Malpractice Insurance							4,733	5	
	Working Capital												
6	Related party-AMS		x	Working Capital							190,929	6	
7												7	
8												8	
9	TOTAL Facility Related				\$49,820.00		\$ 11,977,000	\$ 11,229,013			\$ 653,908	9	
	B. Non-Facility Related*												
10	Interest Income (GL 4975)										(10,503)	10	
11	Int. Income on R.R.										(109)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (10,612)	14	
15	TOTALS (line 9+line14)						\$ 11,977,000	\$ 11,229,013			\$ 643,296	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 56,438 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 2015 report.			\$	342,600	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.)			\$	331,619	2																																						
3. Under or (over) accrual (line 2 minus line 1).			\$	(10,981)	3																																						
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	341,600	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.			\$	330,619	7																																						
Real Estate Tax History:		Plus: Related Party Taxes - See Pg RE_Tax		\$	5,716																																						
		Total Real Estate Tax Expense, Sch V, Line 33		\$	336,335																																						
Real Estate Tax Bill for Calendar Year:		<table><tr><td>2011</td><td>266,919</td><td>8</td></tr><tr><td>2012</td><td>303,752</td><td>9</td></tr><tr><td>2013</td><td>307,136</td><td>10</td></tr><tr><td>2014</td><td>311,485</td><td>11</td></tr><tr><td>2015</td><td>331,619</td><td>12</td></tr></table>	2011	266,919	8	2012	303,752	9	2013	307,136	10	2014	311,485	11	2015	331,619	12	<table><tr><td colspan="3">FOR BHF USE ONLY</td></tr><tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2015</td><td>\$</td><td></td><td>13</td></tr><tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5</td><td>\$</td><td></td><td>14</td></tr><tr><td>15</td><td>LESS REFUND FROM LINE 6</td><td>\$</td><td></td><td>15</td></tr><tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION</td><td>\$</td><td></td><td>16</td></tr></table>			FOR BHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2015	\$		13	14	PLUS APPEAL COST FROM LINE 5	\$		14	15	LESS REFUND FROM LINE 6	\$		15	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16
2011	266,919	8																																									
2012	303,752	9																																									
2013	307,136	10																																									
2014	311,485	11																																									
2015	331,619	12																																									
FOR BHF USE ONLY																																											
13	FROM R. E. TAX STATEMENT FOR 2015	\$		13																																							
14	PLUS APPEAL COST FROM LINE 5	\$		14																																							
15	LESS REFUND FROM LINE 6	\$		15																																							
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.

2015 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 2015 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 2015.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. See attached (Supplement)	Related party-Alden Management	\$ 146,629.00	\$ 5,716.00
2. 14-08-419-040-000	Nursing Home Facility	\$ 331,619.30	\$ 331,619.30
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 478,248.30	\$ 337,335.30

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 2015 tax bills which were listed in Section A to this statement. Be sure to use the 2015 tax bill which is normally paid during 2016.

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

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 nursing facility		1995	\$ 1,040,000	1
	2				2
	3 TOTALS			\$ 1,040,000	3

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2016 Ending:

12/31/2016

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	300			1978	\$ 8,882,363	\$ 221,780	40	\$ 222,059	\$ 279	\$ 5,002,304	4
5			1995		577		40	14	14	288	5
6			1995		245		40	6	6	123	6
7				1996	13,250	331	40	331		6,263	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		5-20			415,705	29
30	NEW ELECTRIC GENERATOR, NEW COOLING TOWER			1996	191,725	1,589	5-20	1,589		191,725	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:

01/01/2016 Ending: 12/31/2016

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

1	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 <u>SPRAYED FIREPROOFING</u>	1997	3,965		5			3,965	37
38 <u>Climate Service, Inc (replace fans)</u>	1998	4,725		5			4,725	38
39 <u>**Wigdahl(replaced outlets)</u>	1998	2,300		10			2,300	39
40								40
41 <u>Long Elevator(modify restrictors)</u>	1998	2,200	110	20	110		2,072	41
42 <u>Incorporation(kickplates & correr guards)</u>	1998	2,309		5			2,309	42
43 <u>Incorporation(kickplates & larone)</u>	1998	4,547		5			4,547	43
44 <u>Shine Rite Maintenance (strip and refinish 30 rooms)</u>	1998	6,480		5			6,480	44
45 <u>Star Contractors (install locks)</u>	1998	5,581		10			5,581	45
46 <u>Supreme Sheet Metal (Fire dampers)</u>	1998	10,000		15			10,000	46
47 <u>CSI (replace fan coil units)</u>	1998	6,340		15			6,340	47
48 <u>Atash Fire & Safety (install annunciator panel)</u>	1998	5,890		15			5,890	48
49 <u>CSI (rebuild compressor)</u>	1998	7,056		15			7,056	49
50 <u>Supreme Sheet Metal (install fire dampers)</u>	1998	11,680		10			11,680	50
51 <u>Alden Bennett Construction (plan of correction)</u>	1998	2,222		10			2,222	51
52 <u>Supreme Sheet Metal (install fire dampers)</u>	1998	7,750		10			7,750	52
53								53
54 <u>Patton (repair generator)</u>	1999	1,702		15			1,702	54
55 <u>Alden Bennett Construction(general)</u>	1999	11,471		10			11,471	55
56 <u>Welding Supply(oxygen piping installed)</u>	1999	13,176	659	20	659		11,365	56
57 <u>ISS/Chicago Sound & Comm.(call system)</u>	1999	28,500		15			28,500	57
58 <u>Alden Bennett Construction(general)</u>	1999	23,560		15			23,560	58
59 <u>Alden Bennet Construction- oxygen tank</u>	1999	9,475	474	20	474		8,055	59
60 <u>Alden Bennett Construction(oxyg tank)</u>	1999	35,016	1,751	20	1,751		29,910	60
61								61
62 <u>Climate Service, Inc (repair boiler)</u>	2000	4,892	245	20	245		4,119	62
63 <u>A&B custom cable-install cable tv</u>	2000	13,824		10			13,824	63
64 <u>Fox Valley-install new fire safety pump</u>	2000	4,423	221	20	221		3,704	64
65								65
66								66
67								67
68								68
69								69
70 TOTAL (lines 4 thru 69)		\$ 12,301,348	\$ 286,375		\$ 227,459	\$ (58,916)	\$ 8,403,934	70

**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:

01/01/2016 Ending: 12/31/2016

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 12A, Carried Forward		\$ 12,301,348	\$ 286,375		\$ 227,459	\$ (58,916)	\$ 8,403,934	1
2	Fox Valley-repair hvac pump	2000	1,969	98	20	98		1,647	2
3	System electric-circuit for sump pump	2000	2,361	118	20	118		1,967	3
4	System electric-emergency lighting	2000	5,190		15			5,190	4
5	System Electric-install circuits	2000	1,570	78	20	78		1,292	5
6	Fox Valley-install tank system	2000	1,755	70	25	70		1,157	6
7	GT Mechanical-repair boiler	2000	2,698	135	20	135		2,226	7
8	ABC-fireproofing	2000	2,503	125	20	125		2,043	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	49	15	49		1,810	15
16	Simplex Time Recorder (fire alarm repairs)	2001	1,529	42	15	42		1,529	16
17	GT Mechanical-replace trane rooftop unit	2001	17,800	592	15	592		17,800	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	339	15	339		8,688	21
22	Alden Bennett - various	2001	11,481	576	15	576		11,481	22
23	Medline Industries	2002	1,205		10			1,205	23
24	GT Mechanical-replace relay board/compressor	2002	1,696	113	15	113		1,639	24
25	CSI Coker- booster heater	2002	5,238	349	15	349		5,207	25
26	Alden Bennett -building improvement	2002	3,358	224	15	224		3,303	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)		\$ 12,418,365	\$ 289,283		\$ 230,367	\$ (58,916)	\$ 8,518,285	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:

01/01/2016 Ending: 12/31/2016

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		\$ 12,418,365	\$ 289,283		\$ 230,367	\$ (58,916)	\$ 8,518,285	1
2	GT Mechanical-rebuild compressor	2003	6,500	433	15	433		6,029	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		10			1,713	12
13	GT Mchanical-main house pump	2004	1,555		10			1,555	13
14	GT Mechanical-cooling towwe repairs	2004	1,259		10			1,259	14
15									15
16	ABC-repair kitchen,freezer doors and misc repairs	2004	8,038		10			8,038	16
17	Oak First Signal Circuit-elevator repair	2004	2,075		10			2,075	17
18	ABC misc repairs	2004	6,005		10			6,005	18
19	GT Mechanical-laundry motor replacement	2004	2,966		10			2,966	19
20	GT Mechanical-cooling gtower fan motor	2004	4,181	(1)	10	(1)		4,181	20
21	ISS/chicao Sound/ repair address sound	2004	2,092		10			2,092	21
22	ABC misc repairs	2004	5,832		10			5,832	22
23	GT Mechanical-A/C for East side of bldg	2004	1,007		10			1,007	23
24	System Electric-walk in cooler lights	2004	904	60	15	60		742	24
25	Oak First-installation of smoke dectors in front of elevators	2004	6,500		10			6,500	25
26	Top Notch-repaired faucet/drains	2004	1,627		10			1,627	26
27	ABC-Medical Gas Revisions	2004	27,009		10			27,009	27
28	CAPPS Plumbing-replaced kitchen faucets, drains	2005	1,320	66	20	66		693	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		88,437	30
31	ABC New water cooling system	2005	12,097	605	20	605		6,815	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,690,713	\$ 298,124		\$ 239,209	\$ (58,916)	\$ 8,718,975	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:

01/01/2016 Ending: 12/31/2016

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		\$ 12,690,713	\$ 298,124		\$ 239,209	\$ (58,916)	\$ 8,718,975	1
2	Forum Prof Ctr: Remodeling	1979	15,638		20			15,638	2
3	Forum Prof Ctr: Build Improv - multiple	1980	30,457		15			30,457	3
4	Forum Prof Ctr: Tennant Improv	1986	961		13			961	4
5	Forum Prof Ctr: AMS remodel	1990	6,532		10			6,532	5
6	Forum Prof Ctr: Roof	1994	3,445		16			3,445	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,215		16			1,215	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,919		10			1,919	8
9	Forum Prof Ctr: Remodel/electrical	2001	748		7			748	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		7			2,616	12
13	Forum Prof Ctr: Suite renovation	2005	528	(45)	10	(45)		528	13
14	Forum Prof Ctr: Superior installations, etc.	2006	126		4			126	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	508		7			508	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	436		7			436	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	887	95	10	95		626	17
18	Forum Prof Ctr: Building Renovations	2010	1,511		5			1,511	18
19	Forum Prof Ctr: Building Renovations	2011	6,625	532	10	532		3,327	19
20	Forum Prof Ctr: Building Renovations	2012	288	39	15	39		195	20
21	Forum Prof Ctr: Building Renovations	2013	432	62	7	62		175	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	440	44		44		100	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	455	121	10	121		172	23
24	Alden Mgt Servs: Remodel suites	1993	6,963		13			6,963	24
25	Alden Mgt Servs: Remodel suites	2002	290		11			290	25
26	Alden Mgt Servs: Remodel suites	2003	6,295					6,295	26
27	Alden Mgt Servs: Motor Controller PC Board	2014	86	17		17		44	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,781,625	\$ 298,990		\$ 240,074	\$ (58,916)	\$ 8,805,313	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:

01/01/2016 Ending: 12/31/2016

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		\$ 12,781,625	\$ 298,990		\$ 240,074	\$ (58,916)	\$ 8,805,313	1
2	OakFire - install smoke detectors in elevator shaft	2006	8,528	568	10	568		8,528	2
3	ABC - install new sheet flooring in resident/ laundry room	2006	4,368	107	10	107		4,368	3
4	New Motor Blower	2007	3,295	330	10	330		3,244	4
5	Roof Repair	2007	7,020	702	10	702		6,786	5
6	Damaged Tarkett vinyl tiling replaced	2007	36,006	3,601	10	3,601		34,508	6
7	Cleaned Tower	2007	3,023	302	10	302		2,896	7
8									8
9	Chiller Room Exhaust	2007	33,741	3,374	10	3,374		31,772	9
10	Chiller	2007	4,075	408	10	408		3,841	10
11	Suction System	2007	19,666	1,967	10	1,967		18,358	11
12	Electrical and Plumbing Replacement	2007	3,303	330	10	330		3,081	12
13	Replaced broken plumbing	2007	3,177	318	10	318		2,940	13
14	Replaced broken plumbing	2007	2,965	297	10	297		2,746	14
15	New Concrete Pad	2007	7,076	708	10	708		6,489	15
16	New parts for motors roof fans	2007	4,644	464	10	464		4,254	16
17	New Floor Drain New Supply Lines	2007	8,564	856	10	856		7,776	17
18	New concrete pad and trough basin	2007	5,247	525	10	525		4,768	18
19									19
20	Replace Exterior Delivery Ramp-ABC	2008	3,074	205	15	205		1,674	20
21	New Boiler Tubes-ABC	2008	20,180	1,345	15	1,345		11,993	21
22	Fire Alarm Annunciator Panel-ABC	2008	8,527	853	10	853		7,464	22
23	Laundry Cart Hardware-ABC	2008	4,301		5			4,301	23
24	New Boiler Tubes-ABC	2008	6,886	459	15	459		4,016	24
25	Generator	2008	2,842		5			2,842	25
26	Room Riser (HVAC)-ABC	2008	22,702	1,513	15	1,513		13,113	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		3,631	28
29	Pump/Bearing Assembly/Valve Actuator	2008	10,480	1,048	10	1,048		8,908	29
30	Chiller Control & Sensor	2008	3,814	254	15	254		2,159	30
31	Dual Temp Risers/ Propress Piping	2008	12,809	854	15	854		7,117	31
32	Replace Ceiling Tile-ABC	2008	2,916	292	10	292		2,360	32
33	Boiler Tube-ABC	2008	11,140	1,114	10	1,114		9,655	33
34	TOTAL (lines 1 thru 33)		\$ 13,103,176	\$ 322,203		\$ 263,287	\$ (58,916)	\$ 9,079,703	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:

01/01/2016 Ending: 12/31/2016

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		\$ 13,103,176	\$ 322,203		\$ 263,287	\$ (58,916)	\$ 9,079,703	1
2	Oak Fire-Install Fire System Piping from 4th fl to basement	2009	4,606	461	10	461		3,456	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		5			5,208	5
6	GT Mechanical-Replace & Insulate Leaking Riser	2009	15,164		5			15,164	6
7	ABC-Vaccum Pump & Motor for Medical Gas	2009	12,139	1,517	8	1,517		10,872	7
8									8
9	Elevator hydraulics: emerg replacement-ABC	2010	36,912	1,846	20	1,846		12,767	9
10	Concrete Delivery Ramp replaced-ABC	2010	8,876	592	15	592		3,946	10
11	Elevator repair emerg - ABC	2010	74,470	3,724	20	3,724		24,516	11
12	Elevator repair emerg - ABC	2010	33,689	1,684	20	1,684		10,947	12
13	Dish machine repair motor & speed reduc-TopNot	2010	3,595		5			3,595	13
14	Laundry chute repair - ABC	2010	8,241	824	10	824		5,562	14
15	Brick work at front entrance - ABC	2010	9,911	496	20	496		3,306	15
16	Kitchen ejector pump repair-ABC	2010	5,788		5			5,788	16
17	Fan repair tower motor on AC	2010	5,211	521	10	521		3,387	17
18	Compressor repair and flare fitting on AC	2010	5,225		5			5,225	18
19	Motors and patient station repair & HVAC motors	2010	11,066		5			11,066	19
20	Wall base in res room with new cove base-ABC	2011	3,176	212	15	212		1,236	20
21	Water cooled condenser repair-GTMECH	2011	4,751	317	5	317		4,751	21
22	Roof repair-JD&SONS	2011	3,650	365	5	365		3,650	22
23	Sprinkler heads added to elevator-USFIRE	2011	2,988	299	10	299		1,569	23
24	Asphalt paving-ABC	2011	9,333	1,167	8	1,167		6,126	24
25	Elevator repair/control system PC board-KONINC	2011	2,934	537	5	537		2,934	25
26	Repair rite boiler-ABC	2011	5,281	969	5	969		5,281	26
27	Fire dampers-OAKFIR	2011	9,900	1,815	5	1,815		9,900	27
28	Sanding sleeve-elevator-LONELE	2011	5,680	189	5	189		5,680	28
29	Railings, stairs-ALDBEN	2012	28,720	1,915	15	1,915		7,660	29
30	Repair leaks on boiler-ALDBEN	2012	5,213	521	10	521		2,519	30
31	Dampers (fire) in 2 ducts utility room-ALDBEN	2012	6,214	621	10	621		2,743	31
32	Repair fire protective tents on recessed light fixtures-ABC	2012	2,584	517	5	517		2,219	32
33	Repair fire (smoke) damper-ABC	2012	6,146	615	10	615		2,664	33
34	TOTAL (lines 1 thru 33)		\$ 13,450,220	\$ 343,927		\$ 285,011	\$ (58,916)	\$ 9,273,815	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:

01/01/2016 Ending: 12/31/2016

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		\$ 13,450,220	\$ 343,927		\$ 285,011	\$ (58,916)	\$ 9,273,815	1
2	Vacuum pump, motor assembly-MEDGAS	2012	5,991	599	10	599		2,895	2
3	Drywall, enclose damper shaft walls-ALDBEN	2013	3,822	255	15	255		935	3
4	Drywall, oxygen room ducts-ALDBEN	2013	2,544	170	15	170		609	4
5	Firestopping material, Foil (4)-ALDBEN	2013	4,022	402	10	402		1,441	5
6	Ductless split installation, HVAC-ALDBEN (GT Mech)	2013	10,793	720	15	720		2,400	6
7	Common area labor flr 2&3-AMS	2013	211,765	14,118	15	14,118		42,354	7
8	Cooler, compressor malfunction, valve control burnout-TOPNOT	2013	5,908	591	10	591		2,314	8
9	Washer, machine #3-EQUINT	2013	3,728	746	5	746		2,921	9
10	Actuators & Transformers on smoke dampers- GTMECH	2013	2,687	537	5	537		1,969	10
11	Dryer-EQUINT	2013	4,522	904	5	904		3,315	11
12	Dampers, Fire-ALDBEN	2013	13,660	1,366	10	1,366		4,667	12
13	Railings, stairs-ALDBEN	2013	28,720	1,915	15	1,915		7,340	13
14	Kick guards: 2nd & 3rd floor corridor and dining rooms- ALDBE	2013	19,371	1,937	10	1,937		6,618	14
15	Flooring, laminate: 2nd & 3rd floor corridor and dining rooms-AI	2013	42,181	2,812	15	2,812		9,608	15
16	Leaks on boiler-ALDBEN	2013	5,213	1,043	5	1,043		4,085	16
17	A/C Replacement for building-ABC	2014	5,638	1,128	5	1,128		2,914	17
18	Piping - insulation - building - GT Mech	2014	6,824	341	20	341		796	18
19	Boiler tubes - building - ABC	2014	53,165	3,544	15	3,544		8,269	19
20	Chiller - rebuild air cooled chiller-GTMech	2014	6,235	1,247	5	1,247		3,325	20
21	Roof - JD Roof	2014	2,730	546	5	546		1,365	21
22	Fire alarm upgrade - ABC - 12/29/14	2014	134,073	13,407	10	13,407		26,814	22
23	Fire alarm upgrade - ABC - 12/29/14	2014	12,740	1,274	10	1,274		2,548	23
24	Fire alarm upgrade - ABC - 12/29/14	2014	59,058	5,906	10	5,906		11,812	24
25	Fire alarm upgrade - ABC - 12/29/14	2014	59,059	5,906	10	5,906		11,812	25
26									26
27	Elevator, Replace switches (3) and fuses (9) ALDBEN	2015	17,741	1,774	10	1,774		3,252	27
28									28
29	Plumbing waterline repair in kitchen -TRIPLU	2016	5,006	833	5	833		833	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,177,416	\$ 407,948		\$ 349,032	\$ (58,916)	\$ 9,441,026	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	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 12G, Carried Forward		\$ 14,177,416	\$ 407,948		\$ 349,032	\$ (58,916)	\$ 9,441,026	1
2 Adjust for ABC Related Party Profit	2008	(782)					(782)	2
3 Adjust for ABC Related Party Profit	2009	(415)	(18)		(18)		(135)	3
4 Adjust for ABC Related Party Profit	2010	(311)					(311)	4
5 Adjust for ABC Related Party Profit	2011	138	8		8		44	5
6 Adjust for ABC Related Party Profit	2012	3,018	65		65		325	6
7 Adjust for ABC Related Party Profit	2013	1,754	158		158		553	7
8 Adjust for ABC Related Party Profit	2014	(613)	(8)		(8)		(20)	8
9 Adjust for ABC Related Party Profit	2015	(34)	(6)		(6)		(9)	9
10 Adjust for ABC Related Party Profit	2016							10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 14,180,171	\$ 408,147		\$ 349,231	\$ (58,916)	\$ 9,440,691	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	\$1,099,488	\$114,684	\$114,684	\$	varies	\$532,336	71
72	Current Year Purchases	150,565	7,238	7,238		varies	4,388	72
73	Fully Depreciated Assets	2,205,624	1,505	1,505		varies	2,205,624	73
74								74
75	TOTALS	\$3,455,677	\$123,427	\$123,427	\$		\$2,742,348	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	related party - AMS	various	1998-2004	\$4,026	\$	\$	\$	3	\$4,026	76
77										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)	\$18,679,874	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$531,574	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$472,658	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)	\$12,187,065	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.

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

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☒ NOTerms: *

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: \$30,179Description: copy machine GL 6861 - \$19,779 and equipment lease GL 6859 - \$10,400
(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	related party-PG 6A	various	\$ #####	\$ 15,845	17
18					18
19	Auto lease - gl 6890	various	541.75	6,501	19
20					20
21	TOTAL		\$ #####	\$ 22,346	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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nursing on site.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		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)	\$			

- (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.)										
		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 137,310	\$		\$ 137,310	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			83,782			83,782	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			159,710			159,710	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs				293,716		293,716	8
9	Pharmacy	See Pg 16A	# of prescrpts							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		886,608			149,196		1,035,804	12
13	Other (specify): See Pg 16A					27,860	1,844,737		1,872,597	13
14	TOTAL			\$ 886,608		\$ 408,662	\$ 2,287,649		\$ 3,582,919	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	-	\$137,310.00
2.	ST	39-3	To Col 5	-	83,782.00
3.					
4.	PT	39-3	To Col 5	-	159,710.00
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			-	310,967.00
	Manual Input from Related Party- Forum Drugs				(17,251.00)
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	-	293,716.00
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3	-	886,608.00
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6	-	149,196.00
	Total Exceptional Care (Line 12, Col 8)			-	1,035,804.00
13.	Other:	See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT		To Col 5		27,860.00
	Other			-	1,754,830.00
	Manual Input: Related Party - Prism				(4,393.00)
	Manual Input: Related Party FECII - I.V.				(2,033.00)
	Manual Input: Related Party FECII - Wound Care Products				(8,704.00)
	Oxygen, from reclass worksheet (Pg 4A)				105,037.00
13.	Col 6: Supplies Total		To Col 6	-	1,844,737.00
13.	Total Line 13, Column 8			-	1872597
14.	Total			-	3,582,919.00
					=====

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>147,000</u>)	2,815,230	2,815,230	3
4	Supply Inventory (priced at)	5,089	5,089	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	33,983	57,336	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due From 3rd Party</u>	2,743	199,748	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,857,045	\$ 3,077,403	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	2,254,641	5,601,714	15
16	Equipment, at Historical Cost	1,403,416	3,642,294	16
17	Accumulated Depreciation (book methods)	(2,921,032)	(11,484,115)	17
18	Deferred Charges		76,900	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		139,537	21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 737,025	\$ 7,900,766	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,594,070	\$ 10,978,169	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,170,363	\$ 1,149,282	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	230,914	230,914	28
29	Short-Term Notes Payable		158,249	29
30	Accrued Salaries Payable	527,476	527,476	30
31	Accrued Taxes Payable (excluding real estate taxes)	28,927	28,927	31
32	Accrued Real Estate Taxes(Sch.IX-B)		341,600	32
33	Accrued Interest Payable		36,869	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr. Ins., Sales Tax, Due to IDPA</u>	181,341	181,341	36
37	<u>Due to Affiliates</u>	2,806,107	2,806,107	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,945,128	\$ 5,460,765	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,070,764	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	15,221,139	15,132,250	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 15,221,139	\$ 26,203,014	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 20,166,267	\$ 31,663,779	46
47	TOTAL EQUITY(page 18, line 24)	\$ (16,572,197)	\$ (20,685,610)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,594,070	\$ 10,978,169	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (15,729,554)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (15,729,554)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(842,643)	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)	\$ (842,643)	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)	\$ (16,572,197)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Lakeland Rehab & HCC

0017319

Report Period Beginning: 01/01/2016

Ending: 12/31/2016

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	\$ 12,896,910	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,896,910	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	107,894	6
7	Oxygen	81,123	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 189,017	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	102	12
13	Barber and Beauty Care	7	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,464	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,573	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	10,503	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 10,503	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	7,429	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 7,429	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,105,432	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,016,864	31
32	Health Care	3,272,317	32
33	General Administration	3,268,321	33
	B. Capital Expense		
34	Ownership	1,460,760	34
	C. Ancillary Expense		
35	Special Cost Centers	3,482,403	35
36	Provider Participation Fee	447,410	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,948,075	40
41	Income before Income Taxes (line 30 minus line 40)**	(842,643)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (842,643)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 10,570,556	44
45	Private Pay - Net Inpatient Revenue	267,541	45
46	Medicare - Net Inpatient Revenue	1,573,658	46
47	Other-(specify) Hospice	109,452	47
48	Other-(specify) Insurance	375,703	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,896,910	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.

Facility Name & ID Number Alden Lakeland Rehab & HCC # 0017319 Report Period Beginning 01/01/2016 Ending: 12/31/2016

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (discribe) (is offset against Sch.# V)	
Misc Income - Default	125
Misc Income - Record Copie	1816
Misc Income - Polling	300
Misc Income - Jury Duty	150
	2391 \$ 2,391
Vendor Discounts	\$ 3
Gain on Sale of Assets	\$ 5,035
Line 28 Total:	<u><u>7,429</u></u>

Facility Name & ID Number Alden Lakeland Rehab & HCC# 0017319Report Period Beginning: 01/01/2016Ending: 12/31/2016

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	2,226	2,226	\$ 129,534	\$ 58.19	1
2	Assistant Director of Nursing	2,072	2,072	80,068	38.64	2
3	Registered Nurses	56,232	59,846	1,998,181	33.39	3
4	Licensed Practical Nurses	2,130	2,330	61,083	26.22	4
5	CNAs & Orderlies	67,701	72,302	835,542	11.56	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,592	5,153	70,467	13.67	8
9	Activity Director	2,080	2,080	38,208	18.37	9
10	Activity Assistants	4,369	4,749	52,802	11.12	10
11	Social Service Workers	3,000	3,000	74,331	24.78	11
12	Dietician					12
13	Food Service Supervisor	2,064	2,097	45,647	21.77	13
14	Head Cook					14
15	Cook Helpers/Assistants	17,535	18,803	201,010	10.69	15
16	Dishwashers					16
17	Maintenance Workers	3,520	3,540	81,140	22.92	17
18	Housekeepers	17,851	19,289	210,629	10.92	18
19	Laundry	5,154	5,680	62,635	11.03	19
20	Administrator	2,080	2,080	124,814	60.01	20
21	Assistant Administrator	2,080	2,080	65,357	31.42	21
22	Other Administrative	8,264	8,341	245,428	29.42	22
23	Office Manager	2,103	2,103	31,872	15.16	23
24	Clerical	2,068	2,214	23,360	10.55	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	592	592	21,346	36.06	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,007	2,047	44,216	21.60	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Memory Care Coor</u>	736	788	17,385	22.06	33
34	TOTAL (lines 1 - 33)	210,456	223,412	\$ 4,515,055 *	\$ 20.21	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	2234/Month	\$ 26,804	1-3	35
36	Medical Director	2375/Month	28,500	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	600/Month	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	8	560	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	56	\$ 65,704		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	621	8,079	10-3	52
53	TOTAL (lines 50 - 52)	621	\$ 8,079		53

STATE OF ILLINOIS

Page 21

Facility Name & ID Number

Alden Lakeland Rehab & HCC

0017319

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Solomon Mizrahi	Administrator	0	\$ 2,805
Taylor Herron	Administrator	0	121,535
Tammy Carter	Asst. Administrator	0	65,831
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 190,171

B. Administrative - Other

Description	Amount
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	\$

C. Professional Services

Vendor/Payee	Type	Amount
Alden Management Services, Inc.	consulting fee	\$ 1,011,375
Alden Group (Midcap charges)	Legal Fees - Non Collections	2,545
Kent College of Law	Legal Fees - Non Collections	1,076
Gozdecki, Del Guidice, Americus	Legal Fees - Non Collections	677
AMS Eliminated	Allocated Legal Fees	45,192
Achieve Accreditation/Chicago Dept of Public Health	Professional Fees	7,077
First Advantage Tax	Professional Fees	1,692
BDO Seidman/Baker Tilly	Accounting Fees	7,710
KPMG, Midcap, Christine Novotny, IA	Accounting Fees	1,943
Clerk of the Circuit Court	Legal Fees - Collections	546
Sheriff of Cook County	Legal Fees - Collections	60
Pogrund & Kelly/Markley Investigative Services	Legal Fees - Collections	4,335
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 1,084,228

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 164,903
Unemployment Compensation Insurance	64,643
FICA Taxes	335,682
Employee Health Insurance	82,215
Employee Meals	25,512
Illinois Municipal Retirement Fund (IMRF)*	
Union, health, & welfare	109,131
Dental & life	2,140
Pension	27,399
Employee relations/tuition reimb/Drug testing	25,536
Related Party-Forum	(4,772)
401k matching, vaccinations, Misc.	7,223
Elim benefits for marketing dept.	(16,724)
TOTAL (agree to Schedule V, line 22, col.8)	\$ 822,888

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$
Advertising: Employee Recruitment	1,718
Health Care Worker Background Check (Indicate # of checks performed 27)	878
Patient Background Checks 244	2,442
Health Care Council of Illinois	28,800
Surety Bonds	1,225
Active Therapy Association	(40)
Related Party-AMS	2,795
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 37,818

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Related Party - AMS	1,386
Seminar Expense	
2015 Seminar Series	480
NIC National Conference	481
Senior Healthfair	(173)
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 2,174

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

Alden-Lakeland Rehabilitation and Health Care Center, Inc.
Legal Fee Support
2016

Legal Fees Reported on Pg 21, Section C:	\$ 54,431.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(4,942.00)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees) + Add Back voided invoice of prior year, if any	(45,192.00)
Allowable Legal Fees	<u>\$ 4,297.00</u>

In Detail:

Vendor Name	Invoice Date	Amount
Alden Group (Midcap charges)	1/16-12-16	2,545.00
Gozdecki, Del Guidici	1/16,3/16	677.00
Kent College of Law	4/16,10/16	1,076.00

-

TOTAL ALLOWABLE LEGAL FEES 4,298.00

Vendor Name	Invoice Date	Amount
Stone Pogrund & Korey	1/1/15- 12/31/15	4,285.00
Clerk of Circuit County	4/1/2015	546.00
Sheriff of Cook County	4/1/2015	60.00
Markley Investigators		50.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES 4,941.00

Vendor Name	Invoice Date	Amount
AMS Allocated Legal Fees	1/1/15- 12/31/15	45,192.00

TOTAL Allocated Legal Fees 45,192.00

Total Legal Cost 54,431.00

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 Illinois - \$28,800

(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? 7.5

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 45,050 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. \$ 447,410
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 benefit on Schedule V. \$ 25,512 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