

		FOR BHF USE					

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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: 0040709 Facility Name: Alden Lincoln Rehab & HC Ctr Address: 504 W Wellington Ave Chicago 60657 County: Cook Telephone Number: (773) 281 - 6200 Fax # (773) 281 - 5623 HFS ID Number: Date of Initial License for Current Owners: 03/01/95 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
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Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709 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	96	Skilled (SNF)	96	35,136	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	6
7	96	TOTALS	96	35,136	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	1,244	584	3,915	5,743	8
9	SNF/PED					9
10	ICF	21,145	1,207	2,730	25,082	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,389	1,791	6,645	30,825	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.73%

D. How many bed-hold days during this year were paid by the Department? None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES NO X

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES NO X

I. On what date did you start providing long term care at this location? Date started 03/01/95

J. Was the facility purchased or leased after January 1, 1978? YES X Date 03/01/95 NO

K. Was the facility certified for Medicare during the reporting year? YES X NO If YES, enter number of beds certified 33 and days of care provided 3,225

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

MODIFIED ACCRUAL X CASH* CASH*

Is your fiscal year identical to your tax year? YES X 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 Lincoln Rehab & HC Ctr # 0040709 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	217,899	15,326	26,756	259,981	1,792	261,773	(7,293)	254,480			1
2	Food Purchase		241,604		241,604	(33,427)	208,177	(18,239)	189,938			2
3	Housekeeping	147,501	33,072		180,573	565	181,138	4,319	185,457			3
4	Laundry	21,153	10,464		31,617	682	32,299		32,299			4
5	Heat and Other Utilities			115,953	115,953		115,953	924	116,877			5
6	Maintenance	48,003		127,716	175,719	236	175,955	33,055	209,010			6
7	Other (specify):* related party							4,356	4,356			7
8	TOTAL General Services	434,556	300,466	270,425	1,005,447	(30,152)	975,295	17,122	992,417			8
	B. Health Care and Programs											
9	Medical Director			9,000	9,000		9,000		9,000			9
10	Nursing and Medical Records	1,979,067	138,748	9,097	2,126,912	(1,537)	2,125,375	42,764	2,168,139			10
10a	Therapy	12,029	1,185	38,593	51,807	151	51,958		51,958			10a
11	Activities	76,964	2,458	4,325	83,747		83,747		83,747			11
12	Social Services	50,137			50,137		50,137		50,137			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party							4,325	4,325			15
16	TOTAL Health Care and Programs	2,118,197	142,391	61,015	2,321,603	(1,386)	2,320,217	47,089	2,367,306			16
	C. General Administration											
17	Administrative	150,479			150,479		150,479	98,742	249,221			17
18	Directors Fees											18
19	Professional Services			546,292	546,292		546,292	(481,772)	64,520			19
20	Dues, Fees, Subscriptions & Promotions			66,863	66,863	(61)	66,802	(53,579)	13,223			20
21	Clerical & General Office Expenses	182,854	12,818	119,736	315,408	602	316,010	110,898	426,908			21
22	Employee Benefits & Payroll Taxes			490,705	490,705	23,516	514,221	(8,545)	505,676			22
23	Inservice Training & Education											23
24	Travel and Seminar			720	720		720	851	1,571			24
25	Other Admin. Staff Transportation			602	602		602	8,316	8,918			25
26	Insurance-Prop.Liab.Malpractice			148,309	148,309		148,309	163	148,472			26
27	Other (specify):* related party			111,876	111,876		111,876	(76,830)	35,046			27
28	TOTAL General Administration	333,333	12,818	1,485,103	1,831,254	24,057	1,855,311	(401,756)	1,453,555			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,886,086	455,675	1,816,543	5,158,304	(7,481)	5,150,823	(337,545)	4,813,278			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			73,094	73,094		73,094	(13,829)	59,265			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			42,019	42,019		42,019	1,129	43,148			32
33	Real Estate Taxes			98,737	98,737		98,737	12,826	111,563			33
34	Rent-Facility & Grounds			400,480	400,480		400,480		400,480			34
35	Rent-Equipment & Vehicles			10,728	10,728		10,728	24,760	35,488			35
36	Other (specify):*											36
37	TOTAL Ownership			625,058	625,058		625,058	24,886	649,944			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		329,062	639,142	968,204	7,481	975,685	11,094	986,779			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			217,929	217,929		217,929		217,929			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		329,062	857,071	1,186,133	7,481	1,193,614	11,094	1,204,708			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,886,086	784,737	3,298,672	6,969,495		6,969,495	(301,565)	6,667,930			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		(33,427)	Employee Meals
	22	33,427	Employee Meals
22		(9,911)	Uniform Reclass
	1	1,792	Uniform Reclass
	3	565	Uniform Reclass
	4	682	Uniform Reclass
	6	236	Uniform Reclass
	10	5,944	Uniform Reclass
	11	151	Uniform Reclass
	21	541	Uniform Reclass
10		(7,481)	Oxygen Cost Reclass
	39	7,481	Oxygen Cost Reclass
20		(61)	recode Mktg Auto Travel
	21	61	recode Mktg Auto Travel

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	(5,431)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(3,301)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(949)	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	(12,560)	21		17
18	Fines and Penalties	(515)	32		18
19	Entertainment	(310)	20		19
20	Contributions	(6,092)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,134)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(111,876)	27		24
25	Fund Raising, Advertising and Promotional	(5,993)	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)	\$ (149,161)		\$	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)	(80,092)		34
35	Other- Attach Schedule	(72,312)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (152,404)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (301,565)		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	Elim Deprec Exp on Pg 12 <\$2,500	\$ (1,717)	30	1
2	Elim Deprec Exp on Pg 13 <\$2,500	(15,349)	30	2
3	Exp Pg12<\$2,500 - current year purch	1,865	6	3
4	Exp Pg13<\$2,500 - current year purch	18,496	6	4
5	Elim ABC Pg12-Related Party profit 2008-2015	317	30	5
6	Elim ABC Pg12-Related Party profit 2016	0	30	6
7	adj Depreciation exp	(617)	30	7
8				8
9	Late Fees on Utilities	(1,223)	5	9
10	Intercompany interests (MidCap	(39,990)	32	10
11	Misc Income - Medical Records	(663)	10	11
12	Misc Income - Jury Duty	(194)	21	12
13	Misc Income - Food Rebate	(1,036)	2	13
14	Misc Income - Poll site	(300)	21	14
15	Other Nursing Income: flu shots	(147)	21	15
16	add back prior year Real Estate Tax Refund	9,318	33	16
17	Vendor adjustment	(31)	2	17
18	Marketing Manager & Aides (GL670100-100-009)	(35,077)	21	18
19	Eliminate portion of Empl Benefit for Marketing Mgr	(5,964)	22	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	(72,312)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr# 0040709

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	1,753	(9,046)	0	0	0	0	0	0	0	(7,293)	1
2	Food Purchase	(2,016)	0	0	(16,223)	0	0	0	0	0	0	0	(18,239)	2
3	Housekeeping	0	0	4,319	0	0	0	0	0	0	0	0	4,319	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,223)	0	2,147	0	0	0	0	0	0	0	0	924	5
6	Maintenance	14,930	0	18,154	0	0	0	(41)	12	0	0	0	33,055	6
7	Other (specify):*	0	0	4,356	0	0	0	0	0	0	0	0	4,356	7
8	TOTAL General Services	11,691	0	30,729	(25,269)	0	0	(41)	12	0	0	0	17,122	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	(663)	0	35,941	8,409	(923)	0	0	0	0	0	0	42,764	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	4,325	0	0	0	0	0	0	0	0	4,325	15
16	TOTAL Health Care and Programs	(663)	0	40,266	8,409	(923)	0	0	0	0	0	0	47,089	16
	C. General Administration													
17	Administrative	0	0	98,742	0	0	0	0	0	0	0	0	98,742	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(2,134)	0	(479,638)	0	0	0	0	0	0	0	0	(481,772)	19
20	Fees, Subscriptions & Promotions	(12,395)	0	(41,184)	0	0	0	0	0	0	0	0	(53,579)	20
21	Clerical & General Office Expenses	(48,278)	0	159,176	0	0	0	0	0	0	0	0	110,898	21
22	Employee Benefits & Payroll Taxes	(5,964)	0	0	0	(2,581)	0	0	0	0	0	0	(8,545)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	851	0	0	0	0	0	0	0	0	851	24
25	Other Admin. Staff Transportation	0	0	8,316	0	0	0	0	0	0	0	0	8,316	25
26	Insurance-Prop.Liab.Malpractice	0	0	163	0	0	0	0	0	0	0	0	163	26
27	Other (specify):*	(111,876)	0	35,046	0	0	0	0	0	0	0	0	(76,830)	27
28	TOTAL General Administration	(180,647)	0	(218,528)	0	(2,581)	0	0	0	0	0	0	(401,756)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(169,619)	0	(147,533)	(16,860)	(3,504)	0	(41)	12	0	0	0	(337,545)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr # 0040709 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	(17,366)	0	3,537	0	0	0	0	0	0	0	0	(13,829)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(43,806)	0	44,935	0	0	0	0	0	0	0	0	1,129	32
33	Real Estate Taxes	9,318	0	3,508	0	0	0	0	0	0	0	0	12,826	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	24,760	0	0	0	0	0	0	0	0	24,760	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(51,854)	0	76,740	0	0	0	0	0	0	0	0	24,886	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	(20,303)	(14,991)	46,388	0	0	0	0	0	11,094	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	(20,303)	(14,991)	46,388	0	0	0	0	0	11,094	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(221,473)	0	(70,793)	(37,163)	(18,495)	46,388	(41)	12	0	0	0	(301,565)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group, Ltd.	100	See PG6-Supp		See PG6-Supp		

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$		0.00%	\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 2,147	\$ 2,147	15
16	V	24	Travel and Seminar		Alden Management Services, Inc.		851	851	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		8,316	8,316	17
18	V	26	Insurance		Alden Management Services, Inc.		163	163	18
19	V	20	Dues and Subscription	42,900	Alden Management Services, Inc.		1,716	(41,184)	19
20	V	30	Depreciation		Alden Management Services, Inc.		3,537	3,537	20
21	V	33	Real estate taxes		Alden Management Services, Inc.		3,508	3,508	21
22	V	35	Rent - Equipment & Vehic		Alden Management Services, Inc.		24,760	24,760	22
23	V	32	Interest		Alden Management Services, Inc.		44,935	44,935	23
24	V	1	Dietary		Alden Management Services, Inc.		1,753	1,753	24
25	V	3	Housekeeping		Alden Management Services, Inc.		4,319	4,319	25
26	V	7	Employee Benefit - Gen Services		Alden Management Services, Inc.		4,356	4,356	26
27	V	10	Nurse & Medical Records Salary		Alden Management Services, Inc.		35,941	35,941	27
28	V	15	Employee Benefit - Health Care		Alden Management Services, Inc.		4,325	4,325	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		98,742	98,742	29
30	V	27	Employee Benefit - Admin		Alden Management Services, Inc.		35,046	35,046	30
31	V	19	Professional Fee	514,887	Alden Management Services, Inc.		35,249	(479,638)	31
32	V	21	General and Administrative	30,048	Alden Management Services, Inc.		189,224	159,176	32
33	V	6	Repairs and Maintenance	21,518	Alden Management Services, Inc.		39,672	18,154	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 609,353			\$ 538,560	\$ * (70,793)	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	Diet Consultant	\$ 26,400	Prism Health Care Services, Inc.	0.00%	\$ 13	\$ (26,387)	15
16	V	1	Diet Salary		Prism Health Care Services, Inc.		13,696	13,696	16
17	V	2	Tube Feeding	48,532	Prism Health Care Services, Inc.		19,525	(29,007)	17
18	V	10	Equipment Rental	6,660	Prism Health Care Services, Inc.		11,380	4,720	18
19	V	39	Ancillary Supplies	78,175	Prism Health Care Services, Inc.		32,911	(45,264)	19
20	V	1	Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		3,645	3,645	20
21	V	2	Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		12,784	12,784	21
22	V	10	Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		3,689	3,689	22
23	V	39	Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		24,961	24,961	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			\$ 159,767			\$ 122,604	\$ * (37,163)	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	\$ 231,914	Forum Extended Care Services II, Inc.	0.00%	\$ 215,738	\$ (16,176)	15
16	V	39	IV	7,909	Forum Extended Care Services II, Inc.		7,357	(552)	16
17	V	39	Wound Care Products	9,518	Forum Extended Care Services II, Inc.		8,854	(664)	17
18	V	10	House Stock	10,942	Forum Extended Care Services II, Inc.		10,179	(763)	18
19	V	10	Pharmacy Consultant	2,304	Forum Extended Care Services II, Inc.		2,144	(160)	19
20	V	22	Employee Vaccination	2,581	Forum Extended Care Services II, Inc.			(2,581)	20
21	V	39	Employee Vaccination		Forum Extended Care Services II, Inc.		2,401	2,401	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			\$ 265,168			\$ 246,673	\$ * (18,495)	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	\$ 645,347	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 691,735	\$ 46,388	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			\$ 645,347			\$ 691,735	\$ * 46,388	39

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs and Maintenance	\$ 21,669	Alden Bennett Construction Company, Inc.	0.00%	\$ 21,628	\$ (41)	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			\$ 21,669			\$ 21,628	\$ * (41)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs and Maintenance	\$ 6,288	Alden Design Group, Inc.	0.00%	\$ 6,300	\$ 12	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			\$ 6,288			\$ 6,300	\$ * 12	39

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

Facility Name & ID Number

Alden Lincoln Rehab & HC Ctr

0040709

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 Ca	Long Grove				30

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr # 0040709 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	180,574	0.956	2.39	Salary	\$ 4,426	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	97,607	0.956	2.39	Salary	2,393	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	97,607	0.956	2.39	Salary	2,393	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	113,702	0.956	2.39	Salary	2,787	17-7	4
5	Audra Elisco E.	Training Coordinator	Train employees	0.00	60,777	0.956	2.39	Salary	1,490	21-7	5
6	Randi Schlossberg-Schullo F.	President	General Operation	0.00	145,053	0.6931	2.39	Salary	3,556	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. She is the President of Alden Management Services, Inc.										12
13								TOTAL	\$ 17,045		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr# 0040709

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	\$	30,825	\$ 2,147	1
2	24	Travel & Seminar	Patient Days	34	35,559		30,825	851	2
3	25	Other Admin Travel	Patient Days	34	347,560		30,825	8,316	3
4	26	Insurance	Patient Days	34	6,826		30,825	163	4
5	20	Dues & Subscriptions	Patient Days	34	71,705		30,825	1,716	5
6	30	Depreciation	No of Providers	34	140,451		1	3,537	6
7	33	Real Estate Tax	Patient Days/usage	34	172,398		30,825	3,508	7
8	35	Rent-Equip/Vehicle	Patient Days	34	1,034,867		30,825	24,760	8
9	32	Interest	Patient Days/usage	34	1,892,273		30,825	44,935	9
10	1	Dietary Aide Coordinator Salary	Patient Days	34	73,278	73,278	30,825	1,753	10
11	3	Housekeeping Coordinator Salary	Patient Days	34	180,508	180,508	30,825	4,319	11
12	7	Employee Benef % -Gen'I Servs	Patient Days	34	182,054		30,825	4,356	12
13	10	Nurs/Med Records Salary	Patient Days/usage	34	1,519,466	1,519,466	30,825	35,941	13
14	15	Employee Benef % -Health Care	Patient Days	34	180,775		30,825	4,325	14
15	17	Administrative Salary	Patient Days/usage	34	4,500,263	4,500,263	30,825	98,742	15
16	27	Employee Benef % -Administrati	Patient Days	34	1,464,772		30,825	35,046	16
17	19	Professional fees	Patient Days	34	1,094,912	881,977	30,825	35,249	17
18	21	Gen'I & Admin	Patient Days/usage	34	7,908,785	6,929,587	30,825	189,224	18
19	6	Repair & Maint.	Patient Days/usage	34	1,864,177	1,276,432	30,825	39,672	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 22,760,371	\$ 15,361,511		\$ 538,560	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							\$					\$	1
2													2
3													3
4													4
5	Insurance Interest (GL7053)		x	Malpractice Insurance								1,514	5
	Working Capital												
6	Related party-AMS		x	Working Capital								44,935	6
7													7
8													8
9	TOTAL Facility Related						\$					\$ 46,449	9
	B. Non-Facility Related*												
10	Interest Income (GL 4975)		x									(3,301)	10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$					\$ (3,301)	14
15	TOTALS (line 9+line14)						\$					\$ 43,148	15

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

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

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

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2015 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	121,732	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.)			\$	113,187	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(8,545)	3
4. Real Estate Tax accrual used for 2016 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	116,600	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.			\$	108,055	7
Real Estate Tax History:		Plus: Related Party Taxes - See Pg RE_Tax	\$	3,508	
		Total Real Estate Tax Expense, Sch V, Line 33	\$	111,563	
Real Estate Tax Bill for Calendar Year:	2011107,6648	FOR BHF USE ONLY			
	2012114,3069	13	FROM R. E. TAX STATEMENT FOR 2015	\$	13
	2013115,85310	14	PLUS APPEAL COST FROM LINE 5	\$	14
	2014118,18611	15	LESS REFUND FROM LINE 6	\$	15
	2015113,18712	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 Lincoln Rehab & HC Ctr COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040709

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE (773)286-3883 FAX #: (773)286-8038

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 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	\$	\$ 3,508.00
2.		\$	\$
3. 11-28-108-023-000	Nursing Home Facility	\$ 113,187.00	\$ 113,187.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 113,187.00	\$ 116,695.00

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: 32,252

B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

C. Does the Operating Entity?

☐ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☒ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).
none

E. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.					
	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2					2
3	TOTALS			\$	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4					\$	\$		\$	\$	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	Sprinkler heads		1995		1,832	73	25	73		1,554
10	Roof repairs		1995		2,000		10			2,000
11	Installed Electric AMPS		1996		1,870		5			1,870
12	Signs		1996		1,800		10			1,800
13	Water Heater		1997		6,180		5			6,180
14	Replace Pipes		1997		5,949		5			5,949
15	Exhaust Fans		1997		8,403		5			8,403
16	Washing machine motor		1998		1,576		8			1,576
17	ABC (General construction) Major repairs/improvement		1999		5,713		10			5,713
18	ABC (General construction) Major repairs/improvement		1999		2,326		10			2,326
19	ABC (General construction) Major repairs/improvement		1999		2,092		10			2,092
20	ABC (General construction) Major repairs/improvement		1999		1,870		10			1,870
21	ABC (General construction) Major repairs/improvement		1999		12,658		10			12,658
22	ABC (General construction) Major repairs/improvement		1999		2,250		10			2,250
23	ABC (General construction) Major repairs/improvement		1999		10,225		10			10,225
24	Climate Services (exhaust fan)		1999		2,280		5			2,280
25	Oxygen exhaust system		2000		8,555		8			8,555
26	Elevator door repair		2000		1,518		5			1,518
27	Lawn Sprinkler		2000		15,500	620	25	620		10,127
28	ABC (General construction) Major repairs/improvement		2000		6,937		5			6,937
29	ABC (General construction) New hot water system		2000		49,596	2,480	20	2,480		41,746
30	ABC (General construction) Replace showers		2000		23,903		10			23,903
31	Replace Fire Pump		2001		3,230	162	20	162		2,590
32	14 Kilowatt water heater booster		2001		2,783		10			2,783
33	ABC (General construction) Major repairs/improvement		2001		3,402		5			3,402
34										34
35										35
36										36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

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	
37	Capps Plumbing (pipe & wall repair)	2002	\$ 1,985	\$	5	\$	\$	\$ 1,985	37
38	ABC (misc construction work)	2002	3,442		5			3,442	38
39	ABC (repair ejector pump)	2002	7,893		5			7,893	39
40	Capps Plumbing (water pump)	2002	3,275	164	20	164		2,364	40
41	TNS (DSL Cable)	2004	1,358		5			1,358	41
42	ABC (1st Floors Stairs)	2004	1,699		10			1,699	42
43	Oak Fire security System, new base dual zone card	2005	1,350		5			1,350	43
44	Washtown (repair Washer motor)	2005	1,563		5			1,563	44
45	ABC (repair Mop basin)	2005	1,613		5			1,613	45
46	ABC - seal holes and replace fill materials 3rd floor	2006	5,793	148	10	148		5,793	46
47	TopNotch - booster heater	2006	3,217	239	10	239		3,217	47
48	ABC - wall covering	2007	10,494	1,049	10	1,049		10,141	48
49	ABC - HM door and frame	2008	3,270	327	10	327		2,834	49
50	Central States - sprinkler system	2008	3,700		5			3,700	50
51	ABC - patio door	2008	2,501	250	10	250		2,063	51
52	ABC - repair electrical room and patio doors	2008	2,915	292	10	292		2,360	52
53	JD Roofing - asphalt roof patched	2009	3,600	360	10	360		2,640	53
54	Oak Fire - wirings for sprinkler system	2009	5,070	507	10	507		3,845	54
55	ABC - roof replaced	2010	3,886	389	10	389		2,464	55
56	ABC - elevator	2010	66,555	3,328	20	3,328		20,245	56
57	Rockford - railings repaired	2010	4,440	444	10	444		2,886	57
58									58
59	Elevator cylinder replacement - South elevator - ABC	2011	14,809	740	20	740		3,885	59
60	Pipes boiler room repair - ABC	2011	7,669	383	20	383		1,947	60
61	Pump, main circuit boiler, Grease trap - ABC	2011	5,097	851	5	851		5,097	61
62	Pump, main controller - ABC	2011	3,828	383	10	383		1,979	62
63	Kone - elevator, motor soft starter	2012	13,882	694	20	694		3,297	63
64	ABC - fence and guard rails	2012	5,080	339	15	339		1,610	64
65	ABC - railings	2012	5,491	366	15	366		1,708	65
66	ABC - Boiler Pacific	2012	7,225	361	20	361		1,655	66
67	ABC - fire alarm system	2012	18,456	1,846	10	1,846		8,461	67
68	ABC - boiler leak	2012	6,605	660	10	660		2,970	68
69	GT Mech - fire dampers	2012	4,632	463	10	463		1,968	69
70	TOTAL (lines 4 thru 69)		\$ 416,841	\$ 17,918		\$ 17,918	\$	\$ 290,339	70

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

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

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	
1 Totals from Page 12A, Carried Forward		\$ 416,841	\$ 17,918		\$ 17,918	\$	\$ 290,339	1
2 ABC - laundry and kitchen shaft carpentry and dry wall	2013	53,581	3,572	15	3,572		12,502	2
3 ABC - vent shaft, laundry dampers	2013	21,033	1,402	15	1,402		4,790	3
4 ABC - fire exhaust	2013	4,050	405	10	405		1,350	4
5								5
6 ABC - carpentry, dry wall	2014	6,452	430	15	430		1,218	6
7 Topnotch - freezer/major rebuild	2014	3,654	731	5	731		2,010	7
8								8
9 pump sewage repair - ABC	2015	2,695	539	5	539		1,033	9
10								10
11 Boiler repair - GT Mech	2016	4,775	716	5	716		716	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)		\$ 513,081	\$ 25,713		\$ 25,713	\$	\$ 313,958	34

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

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

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	
1 Totals from Page 12B, Carried Forward		\$ 513,081	\$ 25,713		\$ 25,713	\$	\$ 313,958	1
2 adjust for ABC Related Party Profit	2008	(50)	(8)		(8)		(42)	2
3 adjust for ABC Related Party Profit	2009	(161)	(6)		(6)		(42)	3
4 adjust for ABC Related Party Profit	2010	(862)	(5)		(5)		(35)	4
5 adjust for ABC Related Party Profit	2011	293	2		2		11	5
6 adjust for ABC Related Party Profit	2012	2,646	262		262		1,179	6
7 adjust for ABC Related Party Profit	2013	1,059	68		68		238	7
8 adjust for ABC Related Party Profit	2014	12	2		2		5	8
9 adjust for ABC Related Party Profit	2015	5	2		2		3	9
10 adjust for ABC Related Party Profit no ABC	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)		\$ 516,023	\$ 26,030		\$ 26,030	\$	\$ 315,275	34

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

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

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		\$ 516,023	\$ 26,030		\$ 26,030	\$	\$ 315,275	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)		\$ 606,935	\$ 26,895		\$ 26,895	\$	\$ 401,613	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	\$250,607	\$26,204	\$26,204	\$	varies	\$129,206	71
72	Current Year Purchases	54,738	3,838	3,838		varies	3,837	72
73	Fully Depreciated Assets	337,609	2,328	2,328		varies	337,609	73
74								74
75	TOTALS	\$642,954	\$32,370	\$32,370	\$		\$470,652	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)	\$1,253,915	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$59,265	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$59,265	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$876,291	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: TL Enterprises
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
- If NO, see instructions.

☒

YES

☐

NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		96		\$ 400,480	4	6	3
4	Additions							4
5								5
6								6
7	TOTAL		96		\$ 400,480			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

☐

NO
- Terms: Payment of \$448,817 exercisable *

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: \$ 19,246
- Description: copy machine GL 6861 and equipment lease GL 6859
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	related party-PG 6A	various	\$ 810.42	\$ 9,725	17
18					18
19					19
20					20
21	TOTAL		\$ 810.42	\$ 9,725	21

10. Effective dates of current rental agreement:

Beginning 12/26/2012

Ending 02/28/2018

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

	Fiscal Year Ending	Annual Rent
12.	12/31/17	\$ 400,480
13.	12/31/18	\$ 66,747
14.		\$

* 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

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

		ALLOCATION OF COSTS		(d)	
		1	2		4
		Facility		3	
		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	\$		\$ 243,277	\$		\$ 243,277	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			103,089			103,089	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			282,359			282,359	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See Pg 16A	# of prescrpts				218,140		218,140	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				46,388	93,526		139,914	12
13	Other (specify):	See Pg 16A								13
14	TOTAL			\$		\$ 675,113	\$ 311,666		\$ 986,779	14

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

				Page 16	
				Col 5: PT,OT, & ST	
XIV. Special Services (Direct Cost)				Col 6: Supplies	
Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	243,277.00	
2.	ST	39-3	To Col 5	103,089.00	
3.					
4.	PT	39-3	To Col 5	282,359.00	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			231,914.00	
	Manual Input from Related Party- Forum Drugs			(13,774.00)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	218,140.00	846,865.00
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3	-	0.00
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6	-	0.00
	Total Exceptional Care (Line 12, Col 8)			-	0.00
13.	Other:	See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT		To Col 5	46,388.00	From Page 6D
	Other			107,564.00	
	Manual Input: Related Party - Prism			(20,303.00)	From Page 6B
	Manual Input: Related Party FECII - I.V.			(552.00)	From Page 6C
	Manual Input: Related Party FECII - Wound Care Products			(664.00)	From Page 6C
	Oxygen, from reclass worksheet (Pg 4A)			7,481.00	
13.	Col 6: Supplies Total		To Col 6	93,526.00	93,526.00
13.	Total Line 13, Column 8			-	139,914.00
14.	Total			-	986,779.00

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 (81,000))	1,749,760		3
4	Supply Inventory (priced at)	2,443		4
5	Short-Term Investments			5
6	Prepaid Insurance	3,644		6
7	Other Prepaid Expenses	12,553		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd Party	8,909		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,777,309	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	629,082		15
16	Equipment, at Historical Cost	708,768		16
17	Accumulated Depreciation (book methods)	(887,056)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	81,024		21
22	Other Long-Term Assets (specify: Purchase Option	288,000		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 819,818	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,597,127	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 363,195	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	138,163		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	304,486		30
31	Accrued Taxes Payable (excluding real estate taxes)	17,175		31
32	Accrued Real Estate Taxes(Sch.IX-B)	116,600		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp/Ins, d/t PA, Sales Tax, etc	132,649		36
37	Due to Affiliates	974,619		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,046,887	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Affiliates	3,802,196		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,802,196	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,849,083	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,251,956)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,597,127	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,063,319)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,063,319)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(188,637)	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)	\$ (188,637)	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)	\$ (3,251,956)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

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	\$ 6,494,811	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,494,811	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	253,038	6
7	Oxygen	18,837	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 271,875	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	65	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	9,507	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 9,572	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	3,302	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 3,302	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	1,298	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,298	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,780,858	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,005,447	31
32	Health Care	2,321,603	32
33	General Administration	1,831,254	33
	B. Capital Expense		
34	Ownership	625,058	34
	C. Ancillary Expense		
35	Special Cost Centers	968,204	35
36	Provider Participation Fee	217,929	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,969,495	40
41	Income before Income Taxes (line 30 minus line 40)**	(188,637)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (188,637)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 3,525,182	44
45	Private Pay - Net Inpatient Revenue	371,113	45
46	Medicare - Net Inpatient Revenue	1,748,900	46
47	Other-(specify) Hospice/Insurance	354,443	47
48	Other-(specify) Veterans/Sales Allow.	495,173	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,494,811	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 Lincoln Rehab & HC Ctr # 0040709 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 - Medical Records	\$ 663
Misc Income - Jury Duty	\$ 194
Misc Income - Poll site	\$ 300
Vendor Discount	\$ 31
Write Off of Old A/P	\$ 110
Line 28 Total:	<u>1,298</u>

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,888	1,888	\$ 86,229	\$ 45.67	1
2	Assistant Director of Nursing	1,698	1,698	66,657	39.26	2
3	Registered Nurses	24,094	25,207	808,904	32.09	3
4	Licensed Practical Nurses	9,500	10,136	266,238	26.27	4
5	CNAs & Orderlies	46,214	48,918	629,476	12.87	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,792	1,792	35,719	19.93	9
10	Activity Assistants	3,709	3,954	41,245	10.43	10
11	Social Service Workers	2,080	2,080	50,137	24.10	11
12	Dietician					12
13	Food Service Supervisor	2,072	2,080	52,937	25.45	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,187	14,627	164,962	11.28	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	48,003	23.08	17
18	Housekeepers	12,142	13,397	147,501	11.01	18
19	Laundry	1,948	2,055	21,153	10.29	19
20	Administrator	2,000	2,000	115,479	57.74	20
21	Assistant Administrator	1,112	1,120	35,000	31.25	21
22	Other Administrative	3,512	3,512	110,136	31.36	22
23	Office Manager	2,008	2,008	36,035	17.95	23
24	Clerical	4,356	4,551	48,712	10.70	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,072	2,080	84,909	40.82	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Memory Care Coor</u>	1,576	1,576	36,654	23.26	33
34	TOTAL (lines 1 - 33)	139,040	146,759	\$ 2,886,086 *	\$ 19.67	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	2200/month	\$ 26,756	1-3	35
36	Medical Director	750/month	9,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	192/month	2,304	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	220/month	1,815	11-3	44
45	Social Service Consultant	280/month	1,960	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 41,835		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	22 hrs	\$ 4,395		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 4,395		53

STATE OF ILLINOIS

Facility Name & ID Number

Alden Lincoln Rehab & HC Ctr

#

0040709

Report Period Beginning:

01/01/2016

Ending:

12/31/2016

Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Allison Pease	Administrator	0	\$ 75,193
Mary Saleh	Administrator	0	40,286
Mary Saleh	Assistant Administrator	0	35,000
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 150,479

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 fees	\$ 469,695
AMS	Allocated Legal Costs	45,192
Virchow Krause	Accounting Fees	6,595
BDO Seidman/KPMG/CHRONOV/Ch	Accounting Fees	3,669
AMS Midcap	Accounting Fees	1,199
First Advantage	Tax Services	2,713
Schmidt Salzman	Legal Fees - Non-Collections	6,101
Gozdecki/Kent Law/recorder of Deed	Legal Fees - Non-Collections	3,062
MB Financial/Achieve Accreditation	Appraisal Fees/Accreditation	5,932
Clerk of Circuit Court	Legal Fees - Collections	1,355
ABCACC Leonard Smith/Fisch	Legal Fees - Collections	249
Sheriff Cook/Recorder of Deeds/Marl	Legal Fees - Collections	530
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 546,292

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 103,088
Unemployment Compensation Insurance	30,851
FICA Taxes	217,096
Employee Health Insurance	34,775
Employee Meals	33,427
Illinois Municipal Retirement Fund (IMRF)*	
Union, Health & Welfare	62,291
Dental and Life	1,304
Pension	18,230
Employee Relations/Misc Payroll Costs/Tuition Re	10,266
Drug Test/401K	2,893
Back out Marketing Benefit	(5,964)
Back out Employee Vaccination	(2,581)
TOTAL (agree to Schedule V, line 22, col.8)	\$ 505,676

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	
Health Care Worker Background Check (Indicate # of checks performed 20)	610
Patient Background Checks	112 1,126
Surety Bond Fee	400
Health Care Council of IL	9,216
Corporate Annual Report	155
Silverchair Relias	
Related party- AMS	1,716
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 13,223

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Related Party - AMS	851
Seminar Expense	
IL Health Care Associations	355
Food Service Sanitation Certification	320
Illinois Pioneer Coalition	45
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 1,571

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

#REF!
Legal Fee Support
2016

Legal Fees Reported on Pg 21, Section C:	\$	56,489.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(2,134.00)
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	\$	9,163.00

<u>In Detail:</u>		
Vendor Name - 696600-100-000	Invoice Date	Amount
Leonard Smith ABCACC	02/16-05/16	181.00
Recorder of Deeds (RECCOO)	07/16-08/16	80.00
Clerk of the Circuit County	02/16-08/16	1,355.00
Ariana Fisch/SEOWC	08/31/16	68.00
Markley Investigations	05/16-07/16	150.00
Sheriff of Cook County	02/16-08/16	300.00
TOTAL Not-ALLOWABLE LEGAL FEES		2,134.00

Vendor Name - 680600-100-003	Invoice Date	Amount
AMS Corp Allocation - Legal Cost	01/16 to 12/16	45,192.00
TOTAL Allocated Legal Fees		45,192.00

Vendor Name - 680600-100-000	Invoice Date	Amount
Midcap	01/16-03/16	241.00
Schmidt Salzman	01/16 andD 07/16	6,101.00
Sheriff of Cook County	07/31/16	60.00
Gozdecki, Americus, Farcas, LLP	01/16-03/16	676.00
Recorder of Deeds - Cook County	07/31/16	159.00
Chicago Kent	04/16 and 10/16	1,926.00
TOTAL Collection- ALLOWABLE LEGAL FEES		9,163.00

Total Legal Cost 56,489.00

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union?

CNAs Yes; RN/LPNs No
- (2)

Are there any dues to nursing home associations included on the cost report?
If YES, give association name and amount.

Yes
Health Care Council of IL \$9,216
- (3)

Did the nursing home make political contributions or payments to a political action organization?
If YES, have these costs been properly adjusted out of the cost report?

Yes
Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?
If YES, what is the capacity?

No
- (5)

Have you properly capitalized all major repairs and equipment purchases?
What was the average life used for new equipment added during this period?

Yes
7.5
- (6)

Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 25,416 Line 10
- (7)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?
If NO, attach a complete explanation.

Yes
- (8)

Are you presently operating under a sale and leaseback arrangement?
If YES, give effective date of lease.

No
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.
This amount is to be recorded on line 42 of Schedule V.

\$ 217,929
- (12)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?
If YES, attach an explanation of the allocation.

No

- (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? (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.

No
- (15)

Indicate the cost of employee meals that has been reclassified to employee benefit on Schedule V.
Has any meal income been offset against related costs?

\$ 33,427
No

Indicate the amount. \$
- (16)

Travel and Transportation

a.

Are there costs included for out-of-state travel?
If YES, attach a complete explanation.

No

b.

Do you have a separate contract with the Department to provide medical transportation for residents?
If YES, please indicate the amount of income earned from such a program during this reporting period.

No

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?
Indicate the amount of income earned from providing such transportation during this reporting period.

No
- (17)

Has an audit been performed by an independent certified public accounting firm?
Firm Name:

No
- (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.
Attach invoices and a summary of services for all architect and appraisal fees

Yes