

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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	35,040	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	35,040	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	4,426	1,031	3,300	8,757	8
9	SNF/PED					9
10	ICF	19,027	530	2,061	21,618	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	23,453	1,561	5,361	30,375	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 86.69%

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 03/01/95

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

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 33 and days of care provided 1,826

Medicare Intermediary National Government Services, Inc.

IV. ACCOUNTING BASIS

ACCRUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/15 Fiscal Year: 12/31/15

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

Facility Name & ID Number

Alden Lincoln Rehab & HC Ctr

0040709

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	215,052	18,844	26,700	260,596	1,645	262,241	(8,228)	254,013		1
2	Food Purchase		253,889		253,889	(36,694)	217,195	(21,563)	195,632		2
3	Housekeeping	134,399	32,217		166,616	519	167,135	5,893	173,028		3
4	Laundry	15,081	8,555		23,636	626	24,262		24,262		4
5	Heat and Other Utilities			138,616	138,616		138,616	1,608	140,224		5
6	Maintenance	46,705		113,762	160,467	217	160,684	31,495	192,179		6
7	Other (specify):* related party							5,273	5,273		7
8	TOTAL General Services	411,237	313,505	279,078	1,003,820	(33,687)	970,133	14,478	984,611		8
	B. Health Care and Programs										
9	Medical Director			9,000	9,000		9,000		9,000		9
10	Nursing and Medical Records	1,839,135	160,894	13,020	2,013,049	(5,476)	2,007,573	36,842	2,044,415		10
10a	Therapy	62,754	3,832	39,307	105,893	138	106,031		106,031		10a
11	Activities	81,850	2,053	1,562	85,465		85,465		85,465		11
12	Social Services	49,651		183	49,834		49,834		49,834		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							5,296	5,296		15
16	TOTAL Health Care and Programs	2,033,390	166,779	63,072	2,263,241	(5,338)	2,257,903	42,138	2,300,041		16
	C. General Administration										
17	Administrative	112,866			112,866		112,866	94,402	207,268		17
18	Directors Fees										18
19	Professional Services			505,779	505,779		505,779	(439,401)	66,378		19
20	Dues, Fees, Subscriptions & Promotions			57,766	57,766	(105)	57,661	(42,369)	15,292		20
21	Clerical & General Office Expenses	152,083	11,032	72,717	235,832	602	236,434	172,296	408,730		21
22	Employee Benefits & Payroll Taxes			488,411	488,411	27,598	516,009	(2,384)	513,625		22
23	Inservice Training & Education										23
24	Travel and Seminar			720	720		720	782	1,502		24
25	Other Admin. Staff Transportation			396	396		396	9,110	9,506		25
26	Insurance-Prop.Liab.Malpractice			125,332	125,332		125,332	167	125,499		26
27	Other (specify):* related party			185,506	185,506		185,506	(144,875)	40,631		27
28	TOTAL General Administration	264,949	11,032	1,436,627	1,712,608	28,095	1,740,703	(352,272)	1,388,431		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,709,576	491,316	1,778,777	4,979,669	(10,930)	4,968,739	(295,656)	4,673,083		29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

#0040709

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

12/31/2015

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			71,007	71,007		71,007	(12,724)	58,283			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			41,030	41,030		41,030	2,908	43,938			32
33	Real Estate Taxes			100,814	100,814		100,814	23,533	124,347			33
34	Rent-Facility & Grounds			400,480	400,480		400,480		400,480			34
35	Rent-Equipment & Vehicles			10,580	10,580		10,580	30,354	40,934			35
36	Other (specify):*											36
37	TOTAL Ownership			623,911	623,911		623,911	44,071	667,982			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		303,057	451,314	754,371	10,930	765,301	3,547	768,848			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			217,543	217,543		217,543		217,543			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		303,057	668,857	971,914	10,930	982,844	3,547	986,391			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,709,576	794,373	3,071,545	6,575,494		6,575,494	(248,038)	6,327,456			45

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

Alden Lincoln Rehab & HC Ctr
 Period Beginning: 01/01/2015
 Period Ending: 12/31/2015

IDPH License No. 0040709

Page 4A

Reclassifications - Pages 3 & 4

From Line	To Line	Amount	Description
2		\$ (36,694.00)	Employee Meals
	22	\$ 36,694.00	Employee Meals
22		\$ (9,096.00)	Uniform Reclass
	1	\$ 1,645.00	Uniform Reclass
	3	\$ 519.00	Uniform Reclass
	4	\$ 626.00	Uniform Reclass
	6	\$ 217.00	Uniform Reclass
	10	\$ 5,454.00	Uniform Reclass
	11	\$ 138.00	Uniform Reclass
	21	\$ 497.00	Uniform Reclass
10		\$ (10,930.00)	Oxygen Cost Reclass
	39	\$ 10,930.00	Oxygen Cost Reclass
20		(105.00)	reclass Special Education
	21	105.00	reclass Special Education

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(3,065)	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	(1,999)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,068)	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	(11,945)	21		17
18	Fines and Penalties				18
19	Entertainment	(43)	20		19
20	Contributions	(2,178)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,783)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(185,506)	27		24
25	Fund Raising, Advertising and Promotional	(16,901)	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)	\$ (224,488)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(4,111)		34
35	Other- Attach Schedule	(19,439)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (23,550)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (248,038)		37

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

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

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

BHF USE ONLY					
48		49		50	51
					52

Alden Lincoln Rehab & HC Ctr

ID# 0040709

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Elim Deprec Exp on Pg 12 <\$2,500	\$ (14,329)	30	1
2	Elim Deprec Exp on Pg 13 <\$2,500	(1,593)	30	2
3	Exp Pg12<\$2,500 - current year purch	17,383	6	3
4	Exp Pg13<\$2,500 - current year purch	2,695	6	4
5	Elim ABC Pg12-Related Party profit 2008-2014	315	30	5
6	Elim ABC Pg12-Related Party profit 2015	1	30	6
7	adj Depreciation exp	(1,082)	30	7
8	AMS Depreciation adj	(240)	30	8
9	Late Fees on Utilities	(708)	5	9
10	Intercompany interests (MidCap	(39,392)	32	10
11	Misc Income - Medical Records	(804)	10	11
12	Misc Income - Jury Duty	(34)	21	12
13	Misc Income - Food Rebate	(984)	2	13
14	Misc Income - Poll site	(300)	21	14
15	Other Nursing Income: flu shots	(165)	21	15
16	add back prior year Real Estate Tax Refund	19,805	33	16
17	Vendor adjustment	(7)	2	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		(19,439)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

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	1,772	(10,000)	0	0	0	0	0	0	0	(8,228)	1
2	Food Purchase	(2,059)	0	0	(19,504)	0	0	0	0	0	0	0	(21,563)	2
3	Housekeeping	0	0	5,893	0	0	0	0	0	0	0	0	5,893	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(708)	0	2,316	0	0	0	0	0	0	0	0	1,608	5
6	Maintenance	17,013	0	13,600	0	0	0	(19)	901	0	0	0	31,495	6
7	Other (specify):*	0	0	5,273	0	0	0	0	0	0	0	0	5,273	7
8	TOTAL General Services	14,246	0	28,854	(29,504)	0	0	(19)	901	0	0	0	14,478	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	(804)	0	33,381	4,675	(410)	0	0	0	0	0	0	36,842	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	5,296	0	0	0	0	0	0	0	0	5,296	15
16	TOTAL Health Care and Programs	(804)	0	38,677	4,675	(410)	0	0	0	0	0	0	42,138	16
	C. General Administration													
17	Administrative	0	0	94,402	0	0	0	0	0	0	0	0	94,402	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,783)	0	(437,618)	0	0	0	0	0	0	0	0	(439,401)	19
20	Fees, Subscriptions & Promotions	(19,122)	0	(23,247)	0	0	0	0	0	0	0	0	(42,369)	20
21	Clerical & General Office Expenses	(12,444)	0	184,740	0	0	0	0	0	0	0	0	172,296	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(2,384)	0	0	0	0	0	0	(2,384)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	782	0	0	0	0	0	0	0	0	782	24
25	Other Admin. Staff Transportation	0	0	9,110	0	0	0	0	0	0	0	0	9,110	25
26	Insurance-Prop.Liab.Malpractice	0	0	167	0	0	0	0	0	0	0	0	167	26
27	Other (specify):*	(185,506)	0	40,631	0	0	0	0	0	0	0	0	(144,875)	27
28	TOTAL General Administration	(218,855)	0	(131,033)	0	(2,384)	0	0	0	0	0	0	(352,272)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(205,413)	0	(63,502)	(24,829)	(2,794)	0	(19)	901	0	0	0	(295,656)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

Report Period Beginning:

01/01/2015 Ending:

12/31/2015

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(16,928)	0	4,204	0	0	0	0	0	0	0	0	(12,724)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(41,391)	0	44,299	0	0	0	0	0	0	0	0	2,908	32
33	Real Estate Taxes	19,805	0	3,728	0	0	0	0	0	0	0	0	23,533	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	30,354	0	0	0	0	0	0	0	0	30,354	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(38,514)	0	82,585	0	0	0	0	0	0	0	0	44,071	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	(18,534)	(5,487)	27,568	0	0	0	0	0	3,547	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	(18,534)	(5,487)	27,568	0	0	0	0	0	3,547	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(243,927)	0	19,083	(43,363)	(8,281)	27,568	(19)	901	0	0	0	(248,038)	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.		See PG 6-Supp		See PG 6-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: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
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.

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

Report Period Beginning: 01/01/2015 Ending: 12/31/2015

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%	\$ 2,316	\$ 2,316	15
16	V	24 Travel and Seminar		Alden Management Services, Inc.		782	782	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		9,110	9,110	17
18	V	26 Insurance		Alden Management Services, Inc.		167	167	18
19	V	20 Dues and Subscription	26,003	Alden Management Services, Inc.		2,756	(23,247)	19
20	V	30 Depreciation		Alden Management Services, Inc.		4,204	4,204	20
21	V	33 Real estate taxes		Alden Management Services, Inc.		3,728	3,728	21
22	V	35 Rent - Equipment & Vehic		Alden Management Services, Inc.		30,354	30,354	22
23	V	32 Interest		Alden Management Services, Inc.		44,299	44,299	23
24	V	1 Dietary		Alden Management Services, Inc.		1,772	1,772	24
25	V	3 Housekeeping		Alden Management Services, Inc.		5,893	5,893	25
26	V	7 Employee Benefit - Gen Services		Alden Management Services, Inc.		5,273	5,273	26
27	V	10 Nurse & Medical Records Salary		Alden Management Services, Inc.		33,381	33,381	27
28	V	15 Employee Benefit - Health Care		Alden Management Services, Inc.		5,296	5,296	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		94,402	94,402	29
30	V	27 Employee Benefit - Admin		Alden Management Services, Inc.		40,631	40,631	30
31	V	19 Professional Fee	478,562	Alden Management Services, Inc.		40,944	(437,618)	31
32	V	21 General and Administrative		Alden Management Services, Inc.		184,740	184,740	32
33	V	6 Repairs and Maintenance	22,635	Alden Management Services, Inc.		36,235	13,600	33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 527,200			\$ 546,283	\$ * 19,083	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%	\$ 144	\$ (26,256)
16	V	1 Diet Salary		Prism Health Care Services, Inc.		13,230	13,230
17	V	2 Tube Feeding	47,500	Prism Health Care Services, Inc.		18,395	(29,105)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		8,809	2,149
19	V	39 Ancillary Supplies	68,365	Prism Health Care Services, Inc.		29,969	(38,396)
20	V	1 Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		3,026	3,026
21	V	2 Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		9,601	9,601
22	V	10 Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		2,526	2,526
23	V	39 Gen'l & Admin & Benefits		Prism Health Care Services, Inc.		19,862	19,862
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 148,925			\$ 105,562	\$ * (43,363)

* 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	\$ 168,932	Forum Extended Care Services II, Inc.	0.00%	\$ 163,045	\$ (5,887)
16	V	39 IV	50,561	Forum Extended Care Services II, Inc.		48,799	(1,762)
17	V	39 Wound Care	3,979	Forum Extended Care Services II, Inc.		3,840	(139)
18	V	10 House Stock	9,458	Forum Extended Care Services II, Inc.		9,128	(330)
19	V	10 Pharmacy Consultant	2,304	Forum Extended Care Services II, Inc.		2,224	(80)
20	V	22 Employee Vaccination	2,384	Forum Extended Care Services II, Inc.			(2,384)
21	V	39 Employee Vaccination		Forum Extended Care Services II, Inc.		2,301	2,301
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 237,618			\$ 229,337	\$ * (8,281)

* 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	\$ 484,378	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 511,946	\$	27,568	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		\$ 484,378			\$ 511,946	\$ *	27,568	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	\$ 9,856	Alden Bennett Construction Company, Inc.	0.00%	\$ 9,837	\$ (19)
16	V						
17	V						
18	V						
19	V						
20	V						
21	V						
22	V						
23	V						
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 9,856			\$ 9,837	\$ * (19)

* 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	\$ 4,292	Alden Design Group, Inc.	0.00%	\$ 5,193	\$ 901	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		\$ 4,292			\$ 5,193	\$ *	901	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:

01/01/2015

Ending:

12/31/2015

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heather Health Care Center, Inc.	Harvey	The Forum Profession	Chicago	Home Office rental	1
2			Alden-Lincoln Park Rehabilitation and Health C	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Ca	Chicago	Forum Extended Care	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Se	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and F	McHenry	Alden Gardens of Bloo	Bloomingtondale	Supportive Living F	6
7			Alden - Wentworth Rehabilitation and Health C	Chicago	Alden Garden Courts	DesPlaines	Assisted Living/Alz	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Water	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health	Bloomingtondale	Alden Gardens of Wat	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Y	Bloomingtondale	Prism Health Care Ser	Schaumburg	Nursing and Durabl	10
11			Alden - Orland Park Rehabilitation and Health	Orland Park	Community Physical T	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Ca	Chicago	Alden Bennett Constr	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipme	Fort Atkinson, WI	Nursing and Durabl	13
14			Alden - Town Manor Rehabilitation and Health	Cicero	Alden Design Group, I	Chicago	Design & Engineeri	14
15			Alden Trails, Inc.	Bloomingtondale	Achieve Recovery and	Elmhurst	Rehab-substance ab	15
16			Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates	Family Solutions for S	Addison	Private duty care	16
17			Alden - North Shore Rehabilitation and Health C	Skokie	Family Home Health S	Addison	Home health & hosj	17
18			Alden - Des Plaines Rehabilitation and Health C	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24			Alden of Waterford, LLC	Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30								30

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr # 0040709 Report Period Beginning: 01/01/2015 Ending: 12/31/2015

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

1	2	3	4	5	6		7		8		
					Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**				
Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference		
1	Floyd A. Schlossberg A.	President	CEO	100.00	180,510	0.972	2.43	Salary	\$ 4,490	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	97,573	0.972	2.43	Salary	2,427	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	97,573	0.972	2.43	Salary	2,427	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	106,500	0.972	2.43	Salary	2,649	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	60,999	0.972	2.43	Salary	1,517	21-7	5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										9
10	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										11
12											12
13								TOTAL	\$ 13,510		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:

01/01/2015

Ending: 2/31/2015

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES NO

Name of Related Organization Alden Management Services, Inc.
 Street Address 4200 W. Peterson
 City / State / Zip Code Chicago, IL 60646
 Phone Number (773-286-3883
 Fax Number (773-286-8038

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,251,552	34	\$ 95,438	\$ 30,375	\$ 2,316	1
2	24	Travel & Seminar	Patient Days	1,251,552	34	32,213	30,375	782	2
3	25	Other Admin Travel	Patient Days	1,251,552	34	375,370	30,375	9,110	3
4	26	Insurance	Patient Days	1,251,552	34	6,897	30,375	167	4
5	20	Dues & Subscriptions	Patient Days	1,251,552	34	113,573	30,375	2,756	5
6	30	Depreciation	No of Providers	34	34	156,306	1	4,204	6
7	33	Real Estate Tax	Patient Days/usage	1,251,552	34	176,959	30,375	3,728	7
8	35	Rent-Equip/Vehicle	Patient Days	1,251,552	34	1,250,701	30,375	30,354	8
9	32	Interest	Patient Days/usage	1,251,552	34	2,158,573	30,375	44,299	9
10	1	Dietary Aide Coordinator Salary	Patient Days	1,251,552	34	72,994	72,994	1,772	10
11	3	Housekeeping Coordinator Salary	Patient Days	1,251,552	34	242,795	242,795	5,893	11
12	7	Employee Benef % -Gen'I Servs	Patient Days	1,251,552	34	217,281	30,375	5,273	12
13	10	Nurs/Med Records Salary	Patient Days/usage	1,251,552	34	1,562,220	1,562,220	33,381	13
14	15	Employee Benef % -Health Care	Patient Days	1,251,552	34	218,198	30,375	5,296	14
15	17	Administrative Salary	Patient Days/usage	1,251,552	34	4,332,153	4,332,153	94,402	15
16	27	Employee Benef % - Administrati	Patient Days	1,251,552	34	1,674,148	30,375	40,631	16
17	19	Professional fees	Patient Days	1,251,552	34	1,213,223	909,774	40,944	17
18	21	Gen'I & Admin	Patient Days/usage	1,251,552	34	7,611,926	6,744,406	184,740	18
19	6	Repair & Maint.	Patient Days/usage	1,251,552	34	1,835,211	1,239,870	36,235	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 23,346,179	\$ 15,104,212	\$ 546,283	25

Facility Name & ID Number

Alden Lincoln Rehab & HC Ctr

0040709

Report Period Beginning:

01/01/2015

Ending:

12/31/2015

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					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							\$	\$			\$					
2																
3																
4																
5	Medical Malp Ins (GL 7053)		x	Working capital							1,638					
	Working Capital															
6	Related party-AMS		x	Working Capital							44,299					
7																
8																
9	TOTAL Facility Related						\$	\$			\$	45,937				
	B. Non-Facility Related*															
10																
11	Int Income (GL#4975)		x								(1,999)					
12																
13																
14	TOTAL Non-Facility Related						\$	\$			\$	(1,999)				
15	TOTALS (line 9+line14)						\$	\$			\$	43,938				

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

		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 2014 report.		\$	<u>119,300</u>		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>118,187</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(1,113)</u>		3
4. Real Estate Tax accrual used for 2015 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>121,732</u>		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>120,619</u>		7
Real Estate Tax History:			Plus: Related Party Taxes (2) - See Pg RE_Tax	\$	<u>3,728</u>
			Total Real Estate Tax Expense, Sch V, Line 33	\$	<u>124,347</u>
Real Estate Tax Bill for Calendar Year:	2010	<u>108,114</u>	8	FOR BHF USE ONLY	
	2011	<u>107,664</u>	9	13	FROM R. E. TAX STATEMENT FOR 2014 \$ 13
	2012	<u>114,306</u>	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2013	<u>115,853</u>	11	15	LESS REFUND FROM LINE 6 \$ 15
	2014	<u>118,186</u>	12	16	AMOUNT TO USE FOR RATE CALCULATION \$ 16
The current year accrual is based on an estimated 3% increase of the prior year tax					

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2014 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 2014 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 2014.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>153,627.00</u>	\$ <u>3,728.00</u>
2. _____	_____	\$ _____	\$ _____
3. <u>11-28-108-023-000</u>	<u>Nursing Home Facility</u>	\$ <u>118,187.00</u>	\$ <u>118,187.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>271,814.00</u></u>	\$ <u><u>121,915.00</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES x NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2014 tax bills which were listed in Section A to this statement. Be sure to use the 2014 tax bill which is normally paid during 2015.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 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

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				\$	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				\$	\$		\$	\$	\$
5									
6									
7									
8									
	Improvement Type**								
9	Sprinkler heads		1995	1,832	73	25	73		1,481
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		9,507
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		39,266
30	ABC (General construction) Replace showers		2000	23,903		10			23,903
31	Replace Fire Pump		2001	3,230	162	20	162		2,428
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									
35									
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:

01/01/2015 Ending: 12/31/2015

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		2,200	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	579	10	579		5,645	46
47	TopNotch - booster heater	2006	3,217	322	10	322		2,978	47
48	ABC - wall covering	2007	10,494	1,049	10	1,049		9,092	48
49	ABC - HM door and frame	2008	3,270	327	10	327		2,507	49
50	Central States - sprinkler system	2008	3,700		5			3,700	50
51	ABC - patio door	2008	2,501	250	10	250		1,813	51
52	ABC - repair electrical room and patio doors	2008	2,915	292	10	292		2,068	52
53	JD Roofing - asphalt roof patched	2009	3,600	360	10	360		2,280	53
54	Oak Fire - wirings for sprinkler system	2009	5,070	507	10	507		3,338	54
55	ABC - roof replaced	2010	3,886	389	10	389		2,075	55
56	ABC - elevator	2010	66,555	3,328	20	3,328		16,917	56
57	Rockford - railings repaired	2010	4,440	444	10	444		2,442	57
58									58
59	Elevator cylinder replacement - South elevator - ABC	2011	14,809	740	20	740		3,145	59
60	Pipes boiler room repair - ABC	2011	7,669	383	20	383		1,564	60
61	Pump, main circuit boiler, Grease trap - ABC	2011	5,097	1,019	5	1,019		4,246	61
62	Pump, main controller - ABC	2011	3,828	383	10	383		1,596	62
63	Kone - elevator, motor soft starter	2012	13,882	694	20	694		2,603	63
64	ABC - fence and guard rails	2012	5,080	339	15	339		1,271	64
65	ABC - railings	2012	5,491	366	15	366		1,342	65
66	ABC - Boiler Pacific	2012	7,225	361	20	361		1,294	66
67	ABC - fire alarm system	2012	18,456	1,846	10	1,846		6,615	67
68	ABC - boiler leak	2012	6,605	660	10	660		2,310	68
69	GT Mech - fire dampers	2012	4,632	463	10	463		1,505	69
70	TOTAL (lines 4 thru 69)		\$ 416,841	\$ 18,600		\$ 18,600	\$	\$ 272,421	70

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	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	\$ 18,600		\$ 18,600	\$	\$ 272,421	1
2	ABC - laundry and kitchen shaft carpentry and dry wall	2013	53,581	3,572	15	3,572		8,930	2
3	ABC - vent shaft, laundry dampers	2013	21,033	1,402	15	1,402		3,388	3
4	ABC - fire exhaust	2013	4,050	405	10	405		945	4
5									5
6	ABC - carpentry, dry wall	2014	6,452	430	15	430		788	6
7	Topnotch - freezer/major rebuild	2014	3,654	731	5	731		1,279	7
8									8
9	pump sewage repair - ABC	2015	2,695	494	5	494		494	9
10									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)		\$ 508,306	\$ 25,634		\$ 25,634	\$	\$ 288,245	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward	\$ 508,306	\$ 25,634		\$ 25,634		\$ 288,245		1
2	adjust for ABC Related Party Profit	2008 (50)	(8)		(8)		(34)		2
3	adjust for ABC Related Party Profit	2009 (161)	(6)		(6)		(36)		3
4	adjust for ABC Related Party Profit	2010 (862)	(5)		(5)		(30)		4
5	adjust for ABC Related Party Profit	2011 293	2		2		9		5
6	adjust for ABC Related Party Profit	2012 2,646	262		262		917		6
7	adjust for ABC Related Party Profit	2013 1,059	68		68		170		7
8	adjust for ABC Related Party Profit	2014 12	2		2		3		8
9	adjust for ABC Related Party Profit	2015 5	1		1		1		9
10									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)	\$ 511,248	\$ 25,950		\$ 25,950		\$ 289,245		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:

01/01/2015 Ending: 12/31/2015

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		\$ 511,248	\$ 25,950		\$ 25,950	\$	\$ 289,245	1
2	Forum Prof Ctr: Remodeling	1979	15,638		20			15,638	2
3	Forum Prof Ctr: Build Improv - multiple	1980	30,456		15			30,456	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	4	10	4		1,919	8
9	Forum Prof Ctr: Remodel/electrical	2001	747	14	7	14		747	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	58	7	58		2,613	12
13	Forum Prof Ctr: Suite renovation	2005	528	(13)	10	(13)		574	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	38	7	38		436	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	887	86	10	86		531	17
18	Forum Prof Ctr: Building Renovations	2010	1,511	235	5	235		1,511	18
19	Forum Prof Ctr: Building Renovations	2011	6,625	633	10	633		2,796	19
20	Forum Prof Ctr: Building Renovations	2012	288	39	15	39		156	20
21	Forum Prof Ctr: Building Renovations	2013	432	62	7	62		113	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	440	44	10	44		56	22
23	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	455	51	3-15	51		51	23
24	Alden Mgt Servs: Remodel suites	1993	6,963		10			6,963	24
25	Alden Mgt Servs: Remodel suites	2002	290	4	13	4		290	25
26	Alden Mgt Servs: Remodel suites	2003	6,295		11			6,295	26
27	Alden Mgt Servs: Motor Controller PC Board	2014	86	17	5	17		27	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 602,158	\$ 27,222		\$ 27,222	\$	\$ 374,716	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	\$ 257,988	\$ 27,677	\$ 27,677	\$	varies	\$ 133,923	71
72	Current Year Purchases	27,594	1,730	1,730		varies	1,730	72
73	Fully Depreciated Assets	302,634	1,654	1,654		varies	302,634	73
74								74
75	TOTALS	\$ 588,216	\$ 31,061	\$ 31,061	\$		\$ 438,287	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)	\$ 1,194,400	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 58,283	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 58,283	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)	\$ 817,029	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

Report Period Beginning: 01/01/2015

Ending: 12/31/2015

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: T.L. 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

10. Effective dates of current rental agreement:

Beginning 12/26/2012

Ending 02/28/2017

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

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

12. <u>12/31/2016</u>	\$ <u>400,480</u>
-----------------------	-------------------

13. <u>02/28/2017</u>	\$ <u>66,747</u>
-----------------------	------------------

14. _____	\$ _____
-----------	----------

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: \$ 21,881

Description: '<---copy machine gl 6861 & equip lease gl 6959

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>related party-PG 6A</u>	<u>various</u>	\$ <u>780.75</u>	\$ <u>9,369</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>780.75</u>	\$ <u>9,369</u>	21

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

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

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr # 0040709 Report Period Beginning: 01/01/2015 Ending: 12/31/2015
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>skilled nursing on site</u></p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
--	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		Facility		3	4
		1	2		
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	Service	1 Schedule V Line & Column Reference	2 Staff		3		4 Outside Practitioner (other than consultant)		5 Supplies (Actual or Allocated)	6 Total Units (Column 2 + 4)	7 Total Cost (Col. 3 + 5 + 6)	8	
			Units of Service	Cost	Units	Cost							
1	Licensed Occupational Therapist	39-3	hrs	\$			\$	179,662	\$			1	
2	Licensed Speech and Language Development Therapist	39-3	hrs					75,190				75,190	2
3	Licensed Recreational Therapist		hrs										3
4	Licensed Physical Therapist	39-3	hrs					193,027				193,027	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						165,345			165,345	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs										10
11	Academic Education		hrs										11
12	Other (specify):	39-1, 39-3, if any											12
13	Other (specify):	See Pg 16A						27,568	128,056			155,624	13
14	TOTAL			\$			\$	475,447	\$	293,401	\$	768,848	14

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

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

XIV. Special Services (Direct Cost)

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	179,662.00	
2.	ST	39-3	To Col 5	75,190.00	
3.					
4.	PT	39-3	To Col 5	193,027.00	
5.					
6.					
7.					
8.	Pharmacy Supplies per GL			168,931.00	
	Manual Input from Related Party- Forum Drugs			(3,586.00)	From Page 6C
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	165,345.00	613,224.00
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		27,568.00
					From Page 6D

Other		137,560.00	
Manual Input: Related Party - Prism		(18,533.00)	From Page 6B
Manual Input: Related Party FECII - I.V.		(1,762.00)	From Page 6C
Manual Input: Related Party FECII - Wound Care Oxygen, from reclass worksheet (Pg 4A)		(139.00)	From Page 6C
		10,930.00	
13. Col 6: Supplies Total	To Col 6	128,056.00	128,056.00
13. Total Line 13, Column 8		-	155,624.00
14. Total		-	768,848.00

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2015

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (110,000))	1,441,959		3
4	Supply Inventory (priced at)	2,443		4
5	Short-Term Investments			5
6	Prepaid Insurance	4,028		6
7	Other Prepaid Expenses	13,822		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd Party</u>	813		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,463,065	\$	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	622,442		15
16	Equipment, at Historical Cost	635,631		16
17	Accumulated Depreciation (book methods)	(813,947)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	79,381		21
22	Other Long-Term Assets (spec <u>Purchase Option</u>)	288,000		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 811,507	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,274,572	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 385,739	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	132,217		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	278,799		30
31	Accrued Taxes Payable (excluding real estate taxes)	14,271		31
32	Accrued Real Estate Taxes(Sch.IX-B)	121,732		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/Ins, d/t PA, Sales Tax, etc</u>	265,537		36
37	<u>Due to Affiliates</u>	799,476		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,997,771	\$	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	<u>Due to Affiliates</u>	3,340,120		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,340,120	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,337,891	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (3,063,319)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,274,572	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,793,176)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,793,176)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(270,143)	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)	\$ (270,143)	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)	\$ (3,063,319)	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 6,107,666	1	
2	Discounts and Allowances for all Levels	()	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,107,666	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	169,860	6	
7	Oxygen	19,033	7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 188,893	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	158	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	4,507	21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 4,665	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***	1,999	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,999	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	<u>See PG 19A</u>	2,128	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,128	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,305,351	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,003,820	31	
32	Health Care	2,263,241	32	
33	General Administration	1,712,608	33	
B. Capital Expense				
34	Ownership	623,911	34	
C. Ancillary Expense				
35	Special Cost Centers	754,371	35	
36	Provider Participation Fee	217,543	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,575,494	40	
41	Income before Income Taxes (line 30 minus line 40)**	(270,143)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (270,143)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 3,739,495	44
45	Private Pay - Net Inpatient Revenue	271,095	45
46	Medicare - Net Inpatient Revenue	1,255,874	46
47	Other-(specify) <u>Hospice/Insurance</u>	400,931	47
48	Other-(specify) <u>Veterans/Sales Allow.</u>	440,271	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,107,666	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.

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc Income - Medical Records	804
Misc Income - Jury Duty	34
Misc Income - Food Rebate	984
Misc Income - Poll site	300
Vendor Discount	6

Line 28 Total: 2,128

Ending: 12/31/2015

Facility Name & ID Number Alden Lincoln Rehab & HC Ctr

0040709

Report Period Beginning: 01/01/2015

Ending:

12/31/2015

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	2,080	2,080	\$ 95,455	\$ 45.89	1
2	Assistant Director of Nursing					2
3	Registered Nurses	25,070	26,486	825,206	31.16	3
4	Licensed Practical Nurses	8,938	9,503	236,477	24.88	4
5	CNAs & Orderlies	43,853	47,584	561,126	11.79	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	43,708	21.01	9
10	Activity Assistants	3,556	3,701	38,142	10.31	10
11	Social Service Workers	2,072	2,072	49,651	23.96	11
12	Dietician					12
13	Food Service Supervisor	2,072	2,080	52,178	25.09	13
14	Head Cook					14
15	Cook Helpers/Assistants	13,736	15,054	162,874	10.82	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	46,705	22.45	17
18	Housekeepers	12,312	13,161	134,399	10.21	18
19	Laundry	1,452	1,475	15,081	10.22	19
20	Administrator	2,080	2,080	112,866	54.26	20
21	Assistant Administrator					21
22	Other Administrative	4,464	4,488	132,179	29.45	22
23	Office Manager	2,072	2,072	36,906	17.81	23
24	Clerical	4,218	4,391	45,753	10.42	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	2,080	2,080	77,771	37.39	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Memory Care Co</u>	2,080	2,080	43,099	20.72	33
34	TOTAL (lines 1 - 33)	136,295	144,547	\$ 2,709,576 *	\$ 18.75	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	2225/month	\$ 26,700	1-3	35
36	Medical Director	750/mpnth	9,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				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	12 hours	660	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 38,664		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses	39 hours	\$ 7,143	10-3	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$ 7,143		53

Alden Lincoln Rehab & HC Ctr
 Legal Fee Support
 2015

Legal Fees Reported on Pg 21, Section C:	\$	58,005.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(1,783.00)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)		(46,908.00)
+ Add Back voided invoice of prior year, if any		
Allowable Legal Fees	\$	<u>9,314.00</u>

In Detail:

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
Leonard Smith ABCACC	02/15 and 10/15	129.00
Recorder of Deeds (RECCOO)	06/30/15	40.00
Clerk of the Circuit County	various months	1,020.00
Sheriff of Will County	12/31/15	54.00
Valer Enterprise	04/30/15	40.00
Markley Investigations	03/15 and 11/15	200.00
Sheriff of Cook County	various months	300.00
TOTAL ALLOWABLE LEGAL FEES		<u>1,783.00</u>

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Amount</u>
AMS Corp Allocation - Legal Cost	01/15 to 12/15	46,908.00
TOTAL Allocated Legal Fees		<u>46,908.00</u>

Vendor Name	Invoice Date	Amount
Schmidt Salzman	various months	8,855.00
Medicaid Receivables Legal Fees	12/31/15	300.00
Chicago Kent	11/30/15	159.00
TOTAL Collection-NOT ALLOWABLE LEGAL FEES		9,314.00
Total Legal Cost		58,005.00

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

1	2	3	4	5	6	7	8	9	10	11	12	13
Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1	Climate Service - boil	\$ 2,015	15	\$ 134	\$ 134	\$ 134	\$ 134					
2	Great Lakes - plumbing fi	1,739	20	87	87	87	87	87	87	87	87	87
3	Building Plumbing Heat	1,831	15	122	122	122	122	30				
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20	TOTALS	\$ 5,585		\$ 343	\$ 343	\$ 343	\$ 343	\$ 117	\$ 87	\$ 87	\$ 87	\$ 87

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? Yes
If YES, give association name and amount. Health Care Council of IL \$9,216
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 27,010 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. \$ 217,543
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? NO For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 36,694 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.