

Facility Name & ID Number Alden Estates of Barrington

0046524 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	150	Skilled (SNF)	150	54,750	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	150	TOTALS	150	54,750	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	7,538	6,472	14,264	28,274	8
9	SNF/PED					9
10	ICF	12,584	571	526	13,681	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,122	7,043	14,790	41,955	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 76.63%

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 12/1/2003

J. Was the facility purchased or leased after January 1, 1978?
YES Date 12/1/2003 NO

K. Was the facility certified for Medicare during the reporting year?
YES NO If YES, enter number of beds certified 150 and days of care provided 14,250

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/13 Fiscal Year: 12/31/13

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

Facility Name & ID Number

Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	616,285	38,156	22,800	677,241	2,512	679,753	(7,585)	672,168		1
2	Food Purchase		537,858		537,858	(53,661)	484,197	(101,143)	383,054		2
3	Housekeeping	211,791	66,696		278,487	1,664	280,151	6,286	286,437		3
4	Laundry	61,271	22,643	(1,173)	82,741	390	83,131		83,131		4
5	Heat and Other Utilities			187,436	187,436		187,436	1,673	189,109		5
6	Maintenance	52,985	313	278,031	331,329	240	331,569	52,223	383,792		6
7	Other (specify):* Related Party							9,411	9,411		7
8	TOTAL General Services	942,332	665,666	487,094	2,095,092	(48,855)	2,046,237	(39,135)	2,007,102		8
	B. Health Care and Programs										
9	Medical Director			12,600	12,600		12,600		12,600		9
10	Nursing and Medical Records	3,236,688	389,392	4,823	3,630,903	(53,727)	3,577,176	35,013	3,612,189		10
10a	Therapy	109,353	2,670	11,750	123,773		123,773		123,773		10a
11	Activities	92,877	2,036	10,736	105,649	203	105,852		105,852		11
12	Social Services	73,072			73,072		73,072		73,072		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* Related Party							5,820	5,820		15
16	TOTAL Health Care and Programs	3,511,990	394,098	39,909	3,945,997	(53,524)	3,892,473	40,833	3,933,306		16
	C. General Administration										
17	Administrative	86,906			86,906		86,906	98,137	185,043		17
18	Directors Fees										18
19	Professional Services			1,189,992	1,189,992	(402)	1,189,590	(1,049,010)	140,580		19
20	Dues, Fees, Subscriptions & Promotions			84,336	84,336		84,336	(69,624)	14,712		20
21	Clerical & General Office Expenses	249,550	33,134	99,396	382,080	1,018	383,098	365,277	748,375		21
22	Employee Benefits & Payroll Taxes			976,914	976,914	39,244	1,016,158	(665)	1,015,493		22
23	Inservice Training & Education										23
24	Travel and Seminar			732	732		732	690	1,422		24
25	Other Admin. Staff Transportation			2,935	2,935		2,935	13,354	16,289		25
26	Insurance-Prop.Liab.Malpractice			240,931	240,931		240,931	13,832	254,763		26
27	Other (specify):* Related Party			111,439	111,439		111,439	(49,042)	62,397		27
28	TOTAL General Administration	336,456	33,134	2,706,675	3,076,265	39,860	3,116,125	(677,051)	2,439,074		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,790,778	1,092,898	3,233,678	9,117,354	(62,519)	9,054,835	(675,353)	8,379,482		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 Estates of Barrington

#0046524

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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			55,510	55,510		55,510	466,004	521,514			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			116,773	116,773		116,773	337,799	454,572			32
33	Real Estate Taxes			414,317	414,317	(414,317)		576,253	576,253			33
34	Rent-Facility & Grounds			816,883	816,883	414,317	1,231,200	(1,231,200)				34
35	Rent-Equipment & Vehicles			17,631	17,631		17,631	44,141	61,772			35
36	Other (specify):* M.I.P.							72,389	72,389			36
37	TOTAL Ownership			1,421,114	1,421,114		1,421,114	265,386	1,686,500			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	486,454	1,663,957	2,239,098	4,389,509	62,519	4,452,028	(268,593)	4,183,435			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			245,458	245,458		245,458		245,458			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	486,454	1,663,957	2,484,556	4,634,967	62,519	4,697,486	(268,593)	4,428,893			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,277,232	2,756,855	7,139,348	15,173,435		15,173,435	(678,560)	14,494,875			45

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

Alden Estates of Barrington
 Report Period Beginning: 01/01/2013
 Ending: 12/31/2013

IDPH License ID Number: 0046524

Pg 4A

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(53,661.00)	Employee Meals
	22	53,661.00	Employee Meals
22		(14,417.00)	Uniforms
	1	2,110.00	Uniforms
	3	1,664.00	Uniforms
	4	390.00	Uniforms
	6	240.00	Uniforms
	10	8,792.00	Uniforms
	11	203.00	Uniforms
	21	1,018.00	Uniforms
10		(62,519.00)	Oxygen - to appropriate cost center
	39	62,519.00	Oxygen - to appropriate cost center
33		(414,317.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	414,317.00	Rent - Real Estate Tax on associated landowner (Pg 6)
19		(402.00)	Reclass Linda Roberts 2013 YTD costs
	1	402.00	Reclass Linda Roberts 2013 YTD costs

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

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	(8,432)	2		4
5	Telephone, TV & Radio in Resident Rooms	(10,256)	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	(38,496)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(5,559)	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	(17,636)	21		17
18	Fines and Penalties	(484)	32		18
19	Entertainment	(175)	20		19
20	Contributions	(8,346)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,524)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(111,439)	27		24
25	Fund Raising, Advertising and Promotional	(31,596)	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)	\$ (234,943)		\$	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)	(479,198)	Various	34
35	Other- Attach Schedule	35,581	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (443,617)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (678,560)		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 Estates of BarringtonID# 0046524Report Period Beginning: 01/01/2013Ending: 12/31/2013

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (6,404)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(14,396)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	6,115	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	27,160	6	4
5	Elim ABC Deprec Exp from Pg 12 series -	47	30	5
6	Late fees on utilities	(933)	5	6
7	Intercompany interest	(113,766)	32	7
8	Deprecation adjustment to detail	2,948	30	8
9	Misc. income - Donations	557	20	9
10	Misc. income - Jury Duty	16	21	10
11	Misc income - Medical Records	1,824	10	11
12	Misc. income - Other	154	21	12
13	Back out Barrington Chamber of Commerce	(140)	20	13
14	Marketing Manager & Aides (6701-100-009)	(23,804)	21	14
15	Employee Benefit for Marketing Manager	(4,407)	22	15
16	Back out 30% IHCA PAC Fees	(1,449)	20	16
17	Back out Landowner Bank Charges	(12)	21	17
18	Add Back R/E tax Refund	156,042	33	18
19	Back out PAC Donations	(175)	20	19
20	Eliminate Prior Year Cost Adjustment	3,742	22	20
21	Eliminate Prior Year Cost Adjustment	1,683	20	21
22	Expense Painting <\$2,500	779	6	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		35,581	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	2,243	(9,828)	0	0	0	0	0	0	0	(7,585)	1
2	Food Purchase	(13,991)	0	0	(87,152)	0	0	0	0	0	0	0	(101,143)	2
3	Housekeeping	0	0	6,286	0	0	0	0	0	0	0	0	6,286	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(933)	0	2,606	0	0	0	0	0	0	0	0	1,673	5
6	Maintenance	23,798	9,175	18,884	0	0	0	366	0	0	0	0	52,223	6
7	Other (specify):*	0	0	5,956	3,455	0	0	0	0	0	0	0	9,411	7
8	TOTAL General Services	8,874	9,175	35,975	(93,525)	0	0	366	0	0	0	0	(39,135)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	1,824	0	37,769	1,351	(5,931)	0	0	0	0	0	0	35,013	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	5,820	0	0	0	0	0	0	0	0	5,820	15
16	TOTAL Health Care and Programs	1,824	0	43,589	1,351	(5,931)	0	0	0	0	0	0	40,833	16
	C. General Administration													
17	Administrative	0	0	98,137	0	0	0	0	0	0	0	0	98,137	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(2,524)	65,129	(1,111,615)	0	0	0	0	0	0	0	0	(1,049,010)	19
20	Fees, Subscriptions & Promotions	(39,641)	309	(30,292)	0	0	0	0	0	0	0	0	(69,624)	20
21	Clerical & General Office Expenses	(41,282)	12	230,626	72,681	103,240	0	0	0	0	0	0	365,277	21
22	Employee Benefits & Payroll Taxes	(665)	0	0	0	0	0	0	0	0	0	0	(665)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	690	0	0	0	0	0	0	0	0	690	24
25	Other Admin. Staff Transportation	0	0	13,354	0	0	0	0	0	0	0	0	13,354	25
26	Insurance-Prop.Liab.Malpractice	0	13,643	189	0	0	0	0	0	0	0	0	13,832	26
27	Other (specify):*	(111,439)	0	45,873	7,428	9,096	0	0	0	0	0	0	(49,042)	27
28	TOTAL General Administration	(195,551)	79,093	(753,038)	80,109	112,336	0	0	0	0	0	0	(677,051)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(184,853)	88,268	(673,474)	(12,065)	106,405	0	366	0	0	0	0	(675,353)	29

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2013 Ending:

Summary B

12/31/2013

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	(17,805)	474,733	9,076	0	0	0	0	0	0	0	0	466,004	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(152,746)	362,956	124,828	0	2,761	0	0	0	0	0	0	337,799	32
33	Real Estate Taxes	156,042	414,317	4,805	0	1,089	0	0	0	0	0	0	576,253	33
34	Rent-Facility & Grounds	0	(1,231,200)	0	0	0	0	0	0	0	0	0	(1,231,200)	34
35	Rent-Equipment & Vehicles	0	0	44,141	0	0	0	0	0	0	0	0	44,141	35
36	Other (specify):*	0	72,389	0	0	0	0	0	0	0	0	0	72,389	36
37	TOTAL Ownership	(14,509)	93,195	182,850	0	3,850	0	0	0	0	0	0	265,386	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	(83,345)	(210,690)	25,442	0	0	0	0	0	(268,593)	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	(83,345)	(210,690)	25,442	0	0	0	0	0	(268,593)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(199,362)	181,463	(490,624)	(95,410)	(100,435)	25,442	366	0	0	0	0	(678,560)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent Income	\$ 1,231,200	Alden of Barrington, LLC	0.00%	\$	\$ (1,231,200)	1
2	V	32 Interest Income Repl Reserve	52	Alden of Barrington, LLC			(52)	2
3	V	6 R&M/R&M- Repl Reserve		Alden of Barrington, LLC		9,175	9,175	3
4	V	19 Accounting & Legal (Non-col) Fees		Alden of Barrington, LLC		65,129	65,129	4
5	V	21 Bank charges		Alden of Barrington, LLC		12	12	5
6	V	20 Corp Annual Report Fee		Alden of Barrington, LLC		309	309	6
7	V	33 Real Estate Tax Expense		Alden of Barrington, LLC		414,317	414,317	7
8	V	26 General Insurance Expense		Alden of Barrington, LLC		13,643	13,643	8
9	V	36 Mortgage Insurance Premium		Alden of Barrington, LLC		72,389	72,389	9
10	V	32 Interest-Mortgage		Alden of Barrington, LLC		360,106	360,106	10
11	V	30 Depreciation Expense		Alden of Barrington, LLC		472,352	472,352	11
12	V	30 Depreciation- Deff Maint		Alden of Barrington, LLC		2,381	2,381	12
13	V	32 Amortization Expense		Alden of Barrington, LLC		2,902	2,902	13
14	Total		\$ 1,231,252			\$ 1,412,715	\$ * 181,463	14

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

Facility Name & ID Number Alden Estates of Barrington# 0046524Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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%	\$ 2,606	\$ 2,606 15
16	V	24 Trav & Seminar		Alden Management Services, Inc.		690	690 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		13,354	13,354 17
18	V	26 Insurance		Alden Management Services, Inc.		189	189 18
19	V	20 Dues & Subscriptions	32,562	Alden Management Services, Inc.		2,270	(30,292) 19
20	V	30 Depreciation		Alden Management Services, Inc.		9,076	9,076 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		4,805	4,805 21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		44,141	44,141 22
23	V	32 Interest		Alden Management Services, Inc.		124,828	124,828 23
24	V	1 Dietary		Alden Management Services, Inc.		2,243	2,243 24
25	V	3 Housekeeping		Alden Management Services, Inc.		6,286	6,286 25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		5,956	5,956 26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		37,769	37,769 27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		5,820	5,820 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		98,137	98,137 29
30	V	27 Employee Benefits-Admin		Alden Management Services, Inc.		45,873	45,873 30
31	V	19 Professional Fees	1,151,845	Alden Management Services, Inc.		40,230	(1,111,615) 31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		230,626	230,626 32
33	V	6 Repair & Maint	24,433	Alden Management Services, Inc.		43,317	18,884 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,208,840			\$ 718,216	\$ * (490,624) 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	\$ 22,800	Prism Health Care Services, Inc.	0.00%	\$ 71	\$ (22,729)
16	V	1 Dietary salary		Prism Health Care Services, Inc.		12,901	12,901
17	V	2 Tube Feeding	148,541	Prism Health Care Services, Inc.		61,389	(87,152)
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		8,011	1,351
19	V	39 Supplies	265,995	Prism Health Care Services, Inc.		129,853	(136,142)
20	V	39 Vent Rental		Prism Health Care Services, Inc.		52,797	52,797
21	V	21 Salary G & A		Prism Health Care Services, Inc.		42,821	42,821
22	V	27 Employee Benefit		Prism Health Care Services, Inc.		7,428	7,428
23	V	7 Employee Benefit		Prism Health Care Services, Inc.		3,455	3,455
24	V	21 G & A		Prism Health Care Services, Inc.		29,860	29,860
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		\$ 443,996			\$ 348,586	\$ * (95,410)

* 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 <u>Drugs</u>	\$ 627,090	<u>Forum Extended Care Services, Inc.</u>	0.00%	\$ 517,532	\$ (109,558)
16	V	39 <u>I.V. Drugs</u>	572,021	<u>Forum Extended Care Services, Inc.</u>		472,084	(99,937)
17	V	39 <u>Wound care</u>	6,841	<u>Forum Extended Care Services, Inc.</u>		5,646	(1,195)
18	V	10 <u>House stock</u>	31,067	<u>Forum Extended Care Services, Inc.</u>		25,639	(5,428)
19	V	10 <u>Pharmacy Consultant</u>	2,880	<u>Forum Extended Care Services, Inc.</u>		2,377	(503)
20	V	27 <u>Employee Vaccination</u>	3,742	<u>Forum Extended Care Services, Inc.</u>		3,088	(654)
21	V	27 <u>Employee Benefit - G & A</u>		<u>Forum Extended Care Services, Inc.</u>		9,750	9,750
22	V	21 <u>Salary G & A</u>		<u>Forum Extended Care Services, Inc.</u>		65,118	65,118
23	V	21 <u>General Administration</u>		<u>Forum Extended Care Services, Inc.</u>		38,122	38,122
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services, Inc.</u>		2,761	2,761
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services, Inc.</u>		1,089	1,089
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		\$ 1,243,641			\$ 1,143,206	\$ * (100,435)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	39 Therapy	\$ 1,769,601	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,795,043	\$	25,442	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 1,769,601			\$ 1,795,043	\$ *	25,442	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 Repair & Maintenance	\$ 27,126	Alden Bennett Construction Company, Inc.	0.00%	\$ 27,492	\$	366	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		\$ 27,126			\$ 27,492	\$ *	366	39

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

Facility Name & ID Number

Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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 Care	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Care	Chicago	Forum Extended Care Se	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Serv	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and Health Care	McHenry	Alden Gardens of Bloom	Bloomingtondale	Supportive Living Fac	6
7			Alden - Wentworth Rehabilitation and Health Care	Chicago	Alden Garden Courts of	DesPlaines	Assisted Living/Alzhei	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterfo	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health Care	Bloomingtondale	Alden Gardens of Water	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Youth	Bloomingtondale	Prism Health Care Servi	Schaumburg	Nursing and Durable	10
11			Alden - Orland Park Rehabilitation and Health Care	Orland Park	Community Physical The	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Care	Chicago	Alden Bennett Construct	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment	Fort Atkinson, WI	Nursing and Durable	13
14			Alden - Town Manor Rehabilitation and Health Care	Cicero				14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health Care	Hoffman Estates				16
17			Alden - North Shore Rehabilitation and Health Care	Skokie				17
18			Alden - Des Plaines Rehabilitation and Health Care	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 Estates of Greenville, Inc.	Greenville, IL				30

Facility Name & ID Number Alden Estates of Barrington # 0046524 Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	President	CEO	100.00	179,116	1.272	3.18	Salary	\$ 5,884	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	91,979	1.272	3.18	Salary	3,021	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	91,979	1.272	3.18	Salary	3,021	6-7	3
4	Ina Schlossberg	Board Member	General Operation	0.00	101,872	1.272	3.18	Salary	3,346	17-7	4
5	Audra Elisco	Training Coordinator	Train employees	0.00	55,528	1.272	3.18	Salary	1,825	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.										11
12											12
13								TOTAL	\$ 17,097		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 Estates of Barrington

0046524

Report Period Beginning:

01/01/2013

Ending: 2/31/2013

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	1,319,137	35	\$ 81,942	\$ 41,955	\$ 2,606	1
2	24	Trav & Seminar	Patient Days	1,319,137	35	21,681	41,955	690	2
3	25	Other Admin Travel	Patient Days	1,319,137	35	419,878	41,955	13,354	3
4	26	Insurance	Patient Days	1,319,137	35	5,945	41,955	189	4
5	20	Dues & Subscriptions	Patient Days	1,319,137	35	71,386	41,955	2,270	5
6	30	Depreciation	No of Providers/usage	35	35	331,030	1	9,076	6
7	33	Real Estate Tax	Patient Days/usage	1,319,137	35	171,267	41,955	4,805	7
8	35	Rent-Equip & Vehicle	Patient Days	1,319,137	35	1,387,861	41,955	44,141	8
9	32	Interest	Patient Days/usage	1,319,137	35	2,365,205	41,955	124,828	9
10	1	Dietary Salary	Patient Days	1,319,137	35	70,514	70,514	2,243	10
11	3	Housekeeping Salary	Patient Days	1,319,137	35	197,635	197,635	6,286	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,319,137	35	187,265	41,955	5,956	12
13	10	Nurs & Med Records Salary	Patient Days/usage	1,319,137	35	1,315,353	1,315,353	37,769	13
14	15	Employee Benefits -Health Care	Patient Days	1,319,137	35	182,984	41,955	5,820	14
15	17	Administrative Salary	Patient Days/usage	1,319,137	35	3,345,614	3,345,614	98,137	15
16	27	Employee Benefits - Admin	Patient Days	1,319,137	35	1,442,333	41,955	45,873	16
17	19	Professional fees	Patient Days	1,319,137	35	1,264,885	822,981	40,230	17
18	21	Gen'I & Admin	Patient Days	1,319,137	35	7,251,269	6,199,389	230,626	18
19	6	Repair & Maint.	Patient Days	1,319,137	35	1,361,952	1,077,972	43,317	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 21,475,999	\$ 13,029,458	\$ 718,216	25

Facility Name & ID Number

Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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		7	8	9	10						
			Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
			YES	NO											Original	Balance			
		A. Directly Facility Related																	
		Long-Term																	
1		Cambridge Realty		x	Mortgage		10/1/12	\$ 14,574,100	\$ 14,304,701	9/1/52	2.5000	\$ 360,106	1						
2		Amortization-Refinancing fees		x								2,902	2						
3													3						
4													4						
5		Insurance interest		x	medical malpractice							2,524	5						
		Working Capital																	
6		Related party-AMS		x	working capital							124,828	6						
7		Related party-FECII		x	working capital							2,761	7						
8													8						
9		TOTAL Facility Related						\$ 14,574,100	\$ 14,304,701			\$ 493,120	9						
		B. Non-Facility Related*																	
10		Interest Income on R.R.		x								(52)	10						
11		Int Income (GL#4975)		x								(38,496)	11						
12													12						
13													13						
14		TOTAL Non-Facility Related						\$	\$			\$ (38,548)	14						
15		TOTALS (line 9+line14)						\$ 14,574,100	\$ 14,304,701			\$ 454,572	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 72,389 Line # 36

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2012 report.		\$	<u>512,800</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>533,559</u>		2
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>20,759</u>		3
4. Real Estate Tax accrual used for 2013 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>549,600</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>570,359</u>		7
Real Estate Tax History:			Plus: Related Party Taxes (2) - See Pg RE_Tax	\$	<u>5,894.00</u>
			Total Real Estate Tax Expense, Sch V, Line 33	\$	<u>576,253</u>
Real Estate Tax Bill for Calendar Year:	2008	<u>359,552</u>			8
	2009	<u>272,529</u>			9
	2010	<u>489,415</u>			10
	2011	<u>497,835</u>			11
	2012	<u>533,559</u>			12
<u>the current year accrual is based on an estimated 3% increase of the prior year tax</u>					
FOR BHF USE ONLY					
	13	FROM R. E. TAX STATEMENT FOR 2012	\$		13
	14	PLUS APPEAL COST FROM LINE 5	\$		14
	15	LESS REFUND FROM LINE 6	\$		15
	16	AMOUNT TO USE FOR RATE CALCULATION	\$		16

NOTES:

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

2012 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates of Barrington COUNTY Cook
 FACILITY IDPH LICENSE NUMBER 0046524
 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 2012 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 2012.

(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>285,389.00</u>	\$ <u>4,805.00</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>35,681.00</u>	\$ <u>1,089.00</u>
3. <u>01-12-107-016-0000</u>	<u>Nursing Home Facility</u>	\$ <u>533,559.00</u>	\$ <u>533,559.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>854,629.00</u></u>	\$ <u><u>539,453.00</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 2012 tax bills which were listed in Section A to this statement. Be sure to use the 2012 tax bill which is normally paid during 2013.

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: 59,500 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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).

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 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>nursing facility</u>		<u>2003</u>	<u>\$ 1,206,945</u>	1
2					2
3	TOTALS			\$ 1,206,945	3

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2013 Ending:

12/31/2013

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	Building Acquisition: GL 1702/LLC		2003	\$ 6,933,811	\$ 154,917	39	\$ 154,917	\$	\$ 1,655,516	4
5	Renovation: interior: GL 1703/LLC		2007	4,351,504	111,577	39	111,577		753,145	5
6	Adj Value for D/T prior owners (LLC)		2003	204,498	5,244	39	5,244		52,875	6
7										7
8										8
	Improvement Type**									
9	ABC-Water Heater GL 1705/Inc.		2004	32,509	3,251	10	3,251		23,659	9
10	Oak Fire and Security-Fire alarm control panel GL 1705/Inc.		2004	6,400	640	10	640		4,588	10
11	Oak Fire and Security-Air handler shutdown GL 1705/Inc.		2004	3,120	312	10	312		2,236	11
12	ABC-37 gallon water heater GL 1705/Inc.		2004	7,274	606	12	606		6,424	12
13	Top Notch: Compressor: Kitchen GL 1705/Inc.		2004	1,603	160	10	160		1,455	13
14	Polina Landscape(sod, soil and clay) GL 1704/Inc.		2004	7,388		3			7,388	14
15	Central Sprinklers Auto-repair sprinkler system: GL 1705/Inc.		2005	13,721	1,372	10	1,372		12,348	15
16	CSAS-replace dry spinkler: GL 1705/Inc.		2005	3,495	349	10	349		3,084	16
17	CSAS-replace dry spinkler: GL 1705/Inc.		2005	1,843	184	10	184		1,611	17
18	GT Mechanical-replace fans: GL 1705/Inc.		2005	1,681	168	10	168		1,484	18
19	Top Notch-dishwasher(pump/impe GL 1705/Inc.		2005	4,490	449	10	449		3,667	19
20	ABC Repair damaged sewer line: GL 1705/Inc.		2005	11,445	1,144	10	1,144		9,248	20
21										21
22	Projector Screen Installation: GL 1705/Inc.		2006	3,674		5			3,674	22
23	Replace blower wheel/air handler: GL 1705/Inc.		2006	4,189	419	10	419	0	3,073	23
24	Replace chiller controller: GL 1705/Inc.		2006	5,258	526	10	526	0	3,857	24
25	Install cable thru pipes in hallway to each wallplate:GL 1705/Inc.		2006	14,500	725	20	725		5,498	25
26	Replace boiler expansion tanks: GL 1705/Inc.		2006	4,607	230	20	230	(0)	1,725	26
27	New Roof: GL 1703/LLC		2006	138,536	13,854	10	13,854		97,243	27
28	ABC renovation/exterior/landscaping: GL 1703/LLC		2007	321,660	21,444	15	21,444		142,367	28
29										29
30	ABC-New corner guards for new wall coverings: GL 1704/Inc.		2007	2,645	265	10	265		1,810	30
31	ABC-New plumbing in Parlor Room: Inc.		2007	20,504	2,050	10	2,050		14,010	31
32	New Fire Sprinkler: GL 1705/Inc.		2007	2,791	279	10	279		1,930	32
33	Replace fire sprinklers: GL 1705/Inc.		2007	2,887	289	10	289		1,999	33
34	American Backflow: repipe/repair backflow/drain/etc.: GL 1705/Inc.		2007	2,955	296	10	296		1,997	34
35	ABC-Installed new windows: GL 1705/Inc.		2007	3,847	256	15	256		1,536	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 Estates of Barrington

0046524

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	Install new door & hollow metal hardward	2007	\$ 11,096	\$ 555	20	\$ 555	\$	\$ 3,746	37
38									38
39	ABC - repipe existing ansol system	2007	7,263	726	10	726		4,961	39
40									40
41									41
42									42
43									43
44									44
45	install new electric for door & food tray line	2007	6,998	467	15	467		2,957	45
46	install new sprinkler heads	2007	5,063	506	10	506		3,331	46
47	installed new exhaust fan	2007	3,125	313	10	313		2,060	47
48	installed new landscaping	2007	18,391	1,839	10	1,839		11,954	48
49	installed new irrigation line & heads	2007	7,017	702	10	702		4,563	49
50	replaced new air compressor	2007	24,614	2,051	12	2,051		13,161	50
51	replaced drywall carpentry	2007	26,605	2,661	10	2,661		16,631	51
52	replaced broken door closer with new closer worn ceiling	2007	2,976		5			2,976	52
53	replaced broken kitchen equipment with new equipment	2007	9,282	928	10	928		5,645	53
54	relaced broken kitchen equipment with new equipment	2007	4,473	447	10	447		2,719	54
55									55
56	Renovation Exterior Landscaping (LLC)	2007	7,938	529	15	529		3,218	56
57	Renovation Extras, change order (LLC)	2007	1,100	73	15	73		438	57
58	Landscaping: Rocks,Floral, Edging (LLC)	2007	24,500	1,633	15	1,633	(0)	10,751	58
59									59
60									60
61	ABC - installed new internal paging system	2008	2,557	128	20	128		746	61
62	ABC - replaced broken shower faucet with new one	2008	3,780	378	10	378		2,237	62
63	ABC - replaced broken footboard with new footboard	2008	6,128	203	5	203		6,128	63
64	Top Notch - replaced broken condenser with new condenser	2008	4,475	298	15	298		1,689	64
65	Central States - removed & install new fire sprinkler	2008	8,330	333	25	333		1,804	65
66	CENSAU - replaced sprinkler	2008	6,085	243	25	243		1,215	66
67	GT Mechanical - repair ductwork	2008	3,062	307	10	307		1,530	67
68	Central States - Fire alarm repaired & replaced	2008	9,687	969	10	969		4,845	68
69	Renovation ABC Closing HUD statement (LLC)	2008	9,600	640	15	640		3,733	69
70	TOTAL (lines 4 thru 69)		\$ 12,326,980	\$ 337,935		\$ 337,934	\$ (0)	\$ 2,932,486	70

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

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2013 Ending: 12/31/2013

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,326,980	\$ 337,935		\$ 337,934	\$ (0)	\$ 2,932,486	1
2	CENSAU - Repaired frozen damage pipe	2009	4,297	859	5	859		4,224	2
3	CENSAU - Repaired sprinkler system	2009	4,190	838	5	838		4,120	3
4	ABC - repaired corner guards	2009	4,621	924	5	924		4,235	4
5	GT Mech - repair compressor	2009	3,339	668	5	668		3,006	5
6	ABC - Window replaced	2010	2,610	261	10	261		979	6
7	AMS/Washburn Machinery - Laundry machine repair	2010	2,512	502	5	502		1,757	7
8	ABC - Ceiling repairs	2010	8,842	884	10	884		2,799	8
9	ABC - Corner guard	2010	5,076	508	10	508		1,609	9
10	ABC - Pond & Patio	2011	105,094	7,006	15	7,006		16,347	10
11	JM Allen - Gazebo Installation	2011	9,300	620	15	620		1,447	11
12	ABC - Pond & Patio Plumb & Electric	2011	19,299	1,287	15	1,287		2,896	12
13	ADG - Raised Planter Box	2011	5,559	556	10	556		1,251	13
14	ABC - Gazebo Landscaping	2011	46,222	3,081	15	3,081		6,676	14
15	ABC - Compressor Repair Overload Units	2011	5,727	1,145	5	1,145		2,672	15
16	Repair Fire Pump & Bearing Caps	2011	7,334	733	10	733		1,466	16
17									17
18	Repair leaks in pipes - USFIRE	2012	5,912	591	10	591		985	18
19	Window seals in resident rooms- - ALDBEN	2012	5,330	1,066	5	1,066		1,510	19
20	Attic repair - VALFIR	2012	5,818	1,164	5	1,164		1,746	20
21									21
22	Concrete work repairs- ALDBEN	2013	10,890	363	15	363		363	22
23	Sewer line rebuild, emergency-ALDBEN	2013	21,865	456	20	456		456	23
24	Concrete, sidewalk-ALDBEN	2013	8,479	188	15	188		188	24
25	Gutters and downspouts-ALDBEN	2013	4,956	124	10	124		124	25
26	Fire sprinklers-VALFIR	2013	6,574		20				26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,630,824	\$ 361,760		\$ 361,759	\$ (0)	\$ 2,993,341	34

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

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2013 Ending: 12/31/2013

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 12,630,824	\$ 361,760		\$ 361,759	\$ (0)	\$ 2,993,341	1
2	Forum Prof Ctr: Remodeling	1979	15,057		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	29,324		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	925		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,289		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,317		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,170		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,830	8
9	Forum Prof Ctr: Remodel/electrical	2001	720	13	7	13		694	9
10	Forum Prof Ctr: bathroom remodel	2002	637		5			637	10
11	Forum Prof Ctr: remodel suites/etc.	2003	818		9			818	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	93	7	93		2,384	12
13	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		577	13
14	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	53	7	53		442	15
16	Forum Prof Ctr: Park, Lot/glass/maj hvac	2008	420	51	7	51		335	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	10	82		346	17
18	Forum Prof Ctr: Building Renovations	2010	1,455	295	5	295		971	18
19	Forum Prof Ctr: Building Renovations	2011	6,379	648	10	648		1,451	19
20	Forum Prof Ctr: Building Renovations	2012	278	38	15	38		75	20
21	Forum Prof Ctr: Building Renovations	2013	476	25	7	25		25	21
22	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	22
23	Alden Mgt Servs: Remodel suites	2002	282		7			282	23
24	Alden Mgt Servs: Remodel suites	2003	6,115	11	7	11		6,115	24
25									25
26									26
27	Adj for ABC related profit	2008	(126)	(22)		(22)		(121)	27
28	Adj for ABC related profit	2009	(61)	(12)		(12)		(61)	28
29	Adj for ABC related profit	2010	(202)	(10)		(10)		(35)	29
30	Adj for ABC related profit	2011	1,372	56		56		140	30
31	Adj for ABC related profit	2012	329	54		54		81	31
32	Adj for ABC related profit	2013	622	8		8		8	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,719,525	\$ 363,145		\$ 363,144	\$ (0)	\$ 3,073,303	34

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

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,842,579	\$ 149,961	\$ 149,961	\$	Various	\$ 1,016,986	71
72	Current Year Purchases	55,868	3,686	3,686		Various	2,500	72
73	Fully Depreciated Assets	127,744	4,723	4,723		Various	127,744	73
74								74
75	TOTALS	\$ 2,026,191	\$ 158,370	\$ 158,370	\$		\$ 1,147,230	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79	Related party - AMS	Various	98 - '02	3,911				3	3,911	79
80	TOTALS			\$ 3,911	\$	\$	\$		\$ 3,911	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)	\$ 15,956,572	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 521,515	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 521,514	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (0)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,224,444	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 Estates of Barrington

0046524

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: related party-cost is backed out

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

YES NO

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

10. Effective dates of current rental agreement:

Beginning 12/31/2003

Ending 11/30/2013

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

Fiscal Year Ending Annual Rent

12. 12/31/2014 \$ Varies

13. 12/31/2015 \$ Varies

14. 12/31/2016 \$ Varies

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized by the length of the lease _____.

9. Option to Buy: YES NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 20,794 Description: copy machine lease: \$13,983; equipment lease: \$6,811

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Related party-Pg 6A</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>17,130</u>	17
18					18
19	<u>Auto Lease gl 6890</u>	<u>various</u>	<u>488.33</u>	<u>5,860</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>22,990</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 Estates of Barrington # 0046524 Report Period Beginning: 01/01/2013 Ending: 12/31/2013
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		3	4		5	6	7	8
			Staff		Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service			Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$			\$ 646,295	\$		\$ 646,295	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				118,220			118,220	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39-3	hrs				963,085			963,085	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	See Pg 16A	# of prescripts					517,531		517,531	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Other (specify): <u>Except. Care</u>	39-1, 39-3, if any						136,159		136,159	12
13	Other (specify): <u>See Pg 16A</u>			486,455			420,410	895,280		1,802,145	13
14	TOTAL			\$ 486,455			\$ 2,148,010	\$ 1,548,970		\$ 4,183,435	14

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

XIV. Special Services (Direct Cost)

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

Line	Service	Col. 1:	Ref. No.	To Pg 16:	Col. No.	
1.	OT		39-3	To Col 5		\$646,295.00
2.	ST		39-3	To Col 5		118,220.00
3.						
4.	PT		39-3	To Col 5		963,085.00
5.						
6.						
7.						
8.						
	Pharmacy Supplies per GL					627,089.00
	Manual Input from Related Party- Forum Drugs					(109,558.00)
9.	Total to line 9 Pharmacy		See Pg 16A	To Col 6		517,531.00
10.						
11.						
12.	Exceptional Care-Salaries:		See pg 16A	To Col. 3		0.00
12.	Exceptional Care-Supplies:		See pg 16A	To Col. 6		136,160.00
	Total Exceptional Care (Line 12, Col 8)					136,160.00
13.	Other:		See Pg 16A			

13. Col 5: Manual Input: Related Party - CPT	To Col 5	25,442.25
13. Col 5: Manual Input: Related Party - CPT	To Col 5	394,968.00
13. Col 3. Salary Split		486,454.00
Other		1,412,205.00
Manual Input: Related Party - Prism		(83,344.00)
Manual Input: Related Party FECII - I.V.		(99,937.00)
Manual Input: Related Party FECII - Wound Care		(1,195.00)
Oxygen, from reclass worksheet (Pg 4A)		62,519.00
Reclasses to column 5 for Lines 12 & 13		(394,968.00)

13. Col 6: Supplies Total	To Col 6	895,280.00

13. Total Line 13, Column 8		1,802,144.25

14. Total		4,183,435.25
		=====

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$	\$ 59,688	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 100,000)	3,107,483	3,107,483	3
4	Supply Inventory (priced at)	5,611	5,611	4
5	Short-Term Investments			5
6	Prepaid Insurance		66,011	6
7	Other Prepaid Expenses	40,753	40,753	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd party	14,831	565,496	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,168,678	\$ 3,845,042	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,206,945	13
14	Buildings, at Historical Cost		11,082,144	14
15	Leasehold Improvements, at Historical Cost	336,339	2,028,056	15
16	Equipment, at Historical Cost	324,195	728,867	16
17	Accumulated Depreciation (book methods)	(419,639)	(4,027,145)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		56,321	21
22	Other Long-Term Assets (spec RR, CIP, S/H loan		64,735	22
23	Other(specify): Due from Affiliate,	4,986,462	4,986,462	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,227,357	\$ 16,126,385	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,396,035	\$ 19,971,427	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 975,215	\$ 977,346	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	234,915	234,915	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	552,748	552,748	30
31	Accrued Taxes Payable (excluding real estate taxes)	25,635	25,635	31
32	Accrued Real Estate Taxes(Sch.IX-B)		549,600	32
33	Accrued Interest Payable		29,801	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	Accr Exp/Ins,d/t PA,SaleTx,etc.	195,312	209,067	36
37	Due to Affiliates/ST Portion of Loan	3,090,718	3,336,375	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,074,543	\$ 5,915,487	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable		14,083,043	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	Due to Affiliates			43
44	Sharehold.loan, other			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 14,083,043	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,074,543	\$ 19,998,530	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,321,492	\$ (27,103)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,396,035	\$ 19,971,427	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,023,300	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded	(32,464)	3
4	after prior year report submitted:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,990,836	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	330,656	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)	\$ 330,656	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)	\$ 3,321,492	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	\$ 15,230,500	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,230,500	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	173,220	6
7	Oxygen	37,043	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 210,263	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	1,137	12
13	Barber and Beauty Care	949	13
14	Non-Patient Meals	8,432	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	8,813	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 19,331	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	38,496	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 38,496	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Page 19A</u>	5,501	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 5,501	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 15,504,091	30

		2	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	2,095,092	31
32	Health Care	3,945,997	32
33	General Administration	3,076,265	33
B. Capital Expense			
34	Ownership	1,421,114	34
C. Ancillary Expense			
35	Special Cost Centers	4,389,509	35
36	Provider Participation Fee	245,458	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,173,435	40
41	Income before Income Taxes (line 30 minus line 40)**	330,656	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 330,656	43

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,338,658	44
45	Private Pay - Net Inpatient Revenue	1,540,200	45
46	Medicare - Net Inpatient Revenue	8,045,859	46
47	Other-(specify) <u>Hospice/Insurance</u>	1,305,799	47
48	Other-(specify) <u>Veterans/Sales Allow.</u>	(16)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 15,230,500	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 GL#4977 (discribe) (is offset against Sch.# V)	
Misc Income-general	\$ 154
Misc Income-medical record copies	\$ 1,824
Misc Income-jury duty	\$ 16
Misc Income-donations	\$ 557
Gain on sale of assets	\$ 2,950
Line 28 Total:	<u><u>5,501</u></u>

Ending: 12/31/2013

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning: 01/01/2013

Ending:

12/31/2013

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	\$ 112,590	\$ 54.13	1
2	Assistant Director of Nursing	2,160	2,160	83,922	38.85	2
3	Registered Nurses	51,212	54,880	1,749,087	31.87	3
4	Licensed Practical Nurses	12,378	13,708	356,256	25.99	4
5	CNAs & Orderlies	86,288	92,314	1,194,592	12.94	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,732	2,887	42,869	14.85	8
9	Activity Director	2,080	2,080	31,783	15.28	9
10	Activity Assistants	5,136	5,559	61,094	10.99	10
11	Social Service Workers	3,776	3,776	73,072	19.35	11
12	Dietician					12
13	Food Service Supervisor	736	848	13,160	15.52	13
14	Head Cook	6,240	6,240	135,434	21.70	14
15	Cook Helpers/Assistants	42,258	45,210	467,691	10.34	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	52,984	25.47	17
18	Housekeepers	16,025	17,555	211,790	12.06	18
19	Laundry	5,325	5,942	61,271	10.31	19
20	Administrator	2,080	2,080	86,906	41.78	20
21	Assistant Administrator					21
22	Other Administrative	8,176	8,481	240,986	28.41	22
23	Office Manager	2,064	2,089	27,145	12.99	23
24	Clerical	2,741	2,810	24,100	8.58	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,160	4,272	141,917	33.22	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,000	2,000	36,860	18.43	31
32	Other Health C: Unit manager	3,880	3,900	47,919	12.29	32
33	Other(specify) Transitional care n	640	640	23,804	37.19	33
34	TOTAL (lines 1 - 33)	266,247	283,591	\$ 5,277,232 *	\$ 18.61	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	1900/monthly	\$ 22,800	1-3	35
36	Medical Director	1000/monthly	12,600	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	240/monthly	2,880	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	284/monthly	3,412	11-3	44
45	Social Service Consultant	70/monthly	840	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 42,532		49

C. CONTRACT NURSES

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

Alden Estates of Barrington		
Legal Fee Support		
2013		
Legal Fees Reported on Pg 21, Section C:	\$	54,288.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(2,524.00)
Less: Non-allowable legal fees, if any, deducted on Pg 5A (AMS Allocated Legal Fees)		(45,318.00)
Allowable Legal Fees	\$	6,446.00

Total Allow. Legal Fees should be the sum of the invoices you are providing.

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

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

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IL Health Care Assoc: \$3,382 & HCC of IL: \$3,650
- (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. \$ 28,120 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. \$ 245,458
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. \$ 53,661 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) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.