

Facility Name & ID Number Alden Estates of Barrington

0046524 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	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	8,371	6,159	12,755	27,285	8
9	SNF/PED					9
10	ICF	14,040	1,267	190	15,497	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	22,411	7,426	12,945	42,782	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 78.14%

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 12,635

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

Tax Year: 12/31/14 Fiscal Year: 12/31/14

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

Facility Name & ID Number

Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	621,830	39,321	25,980	687,131	2,173	689,304	(10,835)	678,469		1
2	Food Purchase		534,334		534,334	(51,621)	482,713	(73,598)	409,115		2
3	Housekeeping	217,806	59,154		276,960	1,714	278,674	7,983	286,657		3
4	Laundry	48,897	33,743	3,740	86,380	401	86,781		86,781		4
5	Heat and Other Utilities			216,187	216,187		216,187	(1,043)	215,144		5
6	Maintenance	54,647		323,299	377,946	247	378,193	16,524	394,717		6
7	Other (specify):* related party/security			456	456		456	10,951	11,407		7
8	TOTAL General Services	943,180	666,552	569,662	2,179,394	(47,086)	2,132,308	(50,018)	2,082,290		8
	B. Health Care and Programs										
9	Medical Director			33,000	33,000		33,000		33,000		9
10	Nursing and Medical Records	3,035,626	417,466	4,698	3,457,790	(78,141)	3,379,649	51,983	3,431,632		10
10a	Therapy	56,660	4,728	31,013	92,401		92,401		92,401		10a
11	Activities	119,462	5,853	11,209	136,524	209	136,733		136,733		11
12	Social Services	81,686			81,686		81,686		81,686		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							6,984	6,984		15
16	TOTAL Health Care and Programs	3,293,434	428,047	79,920	3,801,401	(77,932)	3,723,469	58,967	3,782,436		16
	C. General Administration										
17	Administrative	147,661			147,661		147,661	112,083	259,744		17
18	Directors Fees										18
19	Professional Services			1,286,645	1,286,645		1,286,645	(1,215,868)	70,777		19
20	Dues, Fees, Subscriptions & Promotions			57,479	57,479		57,479	(37,477)	20,002		20
21	Clerical & General Office Expenses	298,169	28,730	136,802	463,701	1,048	464,749	284,786	749,535		21
22	Employee Benefits & Payroll Taxes			982,757	982,757	36,774	1,019,531	(28,772)	990,759		22
23	Inservice Training & Education										23
24	Travel and Seminar			3,854	3,854		3,854	1,481	5,335		24
25	Other Admin. Staff Transportation			2,309	2,309		2,309	14,218	16,527		25
26	Insurance-Prop.Liab.Malpractice			153,712	153,712		153,712	13,891	167,603		26
27	Other (specify):* related party/ bad debt			309,344	309,344		309,344	(236,807)	72,537		27
28	TOTAL General Administration	445,830	28,730	2,932,902	3,407,462	37,822	3,445,284	(1,092,465)	2,352,819		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,682,444	1,123,329	3,582,484	9,388,257	(87,196)	9,301,061	(1,083,516)	8,217,545		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: 01/01/2014 Ending: 12/31/2014

12/31/2014

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			55,995	55,995		55,995	463,800	519,795			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			99,159	99,159		99,159	361,240	460,399			32
33	Real Estate Taxes			485,507	485,507	(485,507)		490,252	490,252			33
34	Rent-Facility & Grounds			768,180	768,180	485,507	1,253,687	(1,253,687)				34
35	Rent-Equipment & Vehicles			18,150	18,150		18,150	46,896	65,046			35
36	Other (specify):* MIP							70,923	70,923			36
37	TOTAL Ownership			1,426,991	1,426,991		1,426,991	179,424	1,606,415			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	428,570	1,659,286	2,356,797	4,444,653	87,196	4,531,849	(426,890)	4,104,959			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			261,838	261,838		261,838		261,838			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	428,570	1,659,286	2,618,635	4,706,491	87,196	4,793,687	(426,890)	4,366,797			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,111,014	2,782,615	7,628,110	15,521,739		15,521,739	(1,330,982)	14,190,757			45

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

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		\$ (51,621.05)	Employee Meals
	22	\$ 51,621.05	Employee Meals
22		\$ (14,847.00)	Uniforms
	1	\$ 2,173.00	Uniforms
	3	\$ 1,714.00	Uniforms
	4	\$ 401.00	Uniforms
	6	\$ 247.00	Uniforms
	10	\$ 9,055.00	Uniforms
	11	\$ 209.00	Uniforms
	21	\$ 1,048.00	Uniforms
10		\$ (87,196.00)	Oxygen - to appropriate cost center
	39	\$ 87,196.00	Oxygen - to appropriate cost center
33		\$ (485,507.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	\$ 485,507.00	Rent - Real Estate Tax on associated landowner (Pg 6)
		<u>\$ -</u>	

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning: 01/01/2014

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VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(4,231)	2		4
5	Telephone, TV & Radio in Resident Rooms	(11,018)	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	(2,792)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(7,414)	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	(18,604)	21		17
18	Fines and Penalties	(2,883)	32		18
19	Entertainment	(432)	20		19
20	Contributions	9,686	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,904)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(309,344)	27		24
25	Fund Raising, Advertising and Promotional	(22,470)	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)	\$ (371,406)		\$	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)	(680,127)		34
35	Other- Attach Schedule	(279,449)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (959,576)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,330,982)		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

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late Fees on Utilities	\$ (3,998)	5	1
2	Intercompany Interest	(94,935)	32	2
3	Misc Income- Record Copies	(1,830)	10	3
4	Marketing Managers & Aides	(149,634)	21	4
5	Vendor Discounts	(227)	10	5
6	Collection Fees	(560)	21	6
7	Elim employee benefit for Marketing employees	(28,772)	22	7
8	Adj depreciation expense to detail	2,954	30	8
9	Elim Deprec Exp on Pg 12 items under \$2,500 -	(6,210)	30	9
10	Elim Deprec Exp on Pg 13 items under \$2500 -	(14,626)	30	10
11	Expense Pg 12 items under \$2,500 - curr yr purchs +	1,202	6	11
12	Expense Pg 13 items under \$2,500 - curr yr purchs +	17,805	6	12
13	ABC Deprec Exp from Pg 12 series -	82	30	13
14	Elim Barrington Chamber of Commerce fee	(1,400)	20	14
15	Add back cr for prior year: Il Assoc of H.C.	900	20	15
16	Barrington Area Chamber - lunch fee	(25)	20	16
17	Marketing auto & travel	(175)	20	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		(279,449)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	2,382	(13,217)	0	0	0	0	0	0	0	(10,835)	1
2	Food Purchase	(11,645)	0	0	(61,953)	0	0	0	0	0	0	0	(73,598)	2
3	Housekeeping	0	0	7,983	0	0	0	0	0	0	0	0	7,983	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,998)	0	2,955	0	0	0	0	0	0	0	0	(1,043)	5
6	Maintenance	7,989	2,488	6,068	0	0	0	(68)	47	0	0	0	16,524	6
7	Other (specify):*	0	0	7,260	3,691	0	0	0	0	0	0	0	10,951	7
8	TOTAL General Services	(7,654)	2,488	26,648	(71,479)	0	0	(68)	47	0	0	0	(50,018)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(2,057)	0	61,000	(58)	(6,902)	0	0	0	0	0	0	51,983	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	6,984	0	0	0	0	0	0	0	0	6,984	15
16	TOTAL Health Care and Programs	(2,057)	0	67,984	(58)	(6,902)	0	0	0	0	0	0	58,967	16
	C. General Administration													
17	Administrative	0	0	112,083	0	0	0	0	0	0	0	0	112,083	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,904)	6,913	(1,220,877)	0	0	0	0	0	0	0	0	(1,215,868)	19
20	Fees, Subscriptions & Promotions	(13,916)	0	(23,561)	0	0	0	0	0	0	0	0	(37,477)	20
21	Clerical & General Office Expenses	(168,798)	309	258,295	97,543	97,437	0	0	0	0	0	0	284,786	21
22	Employee Benefits & Payroll Taxes	(28,772)	0	0	0	0	0	0	0	0	0	0	(28,772)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,481	0	0	0	0	0	0	0	0	1,481	24
25	Other Admin. Staff Transportation	0	0	14,218	0	0	0	0	0	0	0	0	14,218	25
26	Insurance-Prop.Liab.Malpractice	0	13,688	203	0	0	0	0	0	0	0	0	13,891	26
27	Other (specify):*	(309,344)	0	55,481	9,589	7,467	0	0	0	0	0	0	(236,807)	27
28	TOTAL General Administration	(522,734)	20,910	(802,677)	107,132	104,904	0	0	0	0	0	0	(1,092,465)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(532,445)	23,398	(708,045)	35,595	98,002	0	(68)	47	0	0	0	(1,083,516)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(17,800)	477,610	3,990	0	0	0	0	0	0	0	0	463,800	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(100,610)	357,443	102,305	0	2,102	0	0	0	0	0	0	361,240	32
33	Real Estate Taxes	0	485,507	5,006	0	(261)	0	0	0	0	0	0	490,252	33
34	Rent-Facility & Grounds	0	(1,253,687)	0	0	0	0	0	0	0	0	0	(1,253,687)	34
35	Rent-Equipment & Vehicles	0	0	46,896	0	0	0	0	0	0	0	0	46,896	35
36	Other (specify):*	0	70,923	0	0	0	0	0	0	0	0	0	70,923	36
37	TOTAL Ownership	(118,410)	137,796	158,197	0	1,841	0	0	0	0	0	0	179,424	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	(132,122)	(185,028)	(109,740)	0	0	0	0	0	(426,890)	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	(132,122)	(185,028)	(109,740)	0	0	0	0	0	(426,890)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(650,855)	161,194	(549,848)	(96,527)	(85,185)	(109,740)	(68)	47	0	0	0	(1,330,982)	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	\$ 1,253,687	Alden of Barrington, LLC	0.00%	\$	\$ (1,253,687)	1
2	V	32 Interest Income Repl Reserve	42	Alden of Barrington, LLC			(42)	2
3	V	32 Interest Income		Alden of Barrington, LLC				3
4	V	6 Repairs & Maintenance		Alden of Barrington, LLC		2,488	2,488	4
5	V	19 Acct Fees/Legal Fees: Non-coll		Alden of Barrington, LLC		6,913	6,913	5
6	V	21 Misc Administrative Expenses		Alden of Barrington, LLC		309	309	6
7	V	19 Professional Fees		Alden of Barrington, LLC				7
8	V	33 Real Estate Tax Expense		Alden of Barrington, LLC		485,507	485,507	8
9	V	26 General Insurance Expense		Alden of Barrington, LLC		13,688	13,688	9
10	V	36 Mortgage Insurance Premium		Alden of Barrington, LLC		70,923	70,923	10
11	V	32 Interest- Mortgage		Alden of Barrington, LLC		354,627	354,627	11
12	V	30 Depreciation Expense		Alden of Barrington, LLC		477,610	477,610	12
13	V	32 Amortization Expense		Alden of Barrington, LLC		2,858	2,858	13
14	Total		\$ 1,253,729			\$ 1,414,923	\$ * 161,194	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: 01/01/2014 Ending: 12/31/2014

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%	\$ 2,955	\$ 2,955 15
16	V	24 Trav & Seminar		Alden Management Services, Inc.		1,481	1,481 16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		14,218	14,218 17
18	V	26 Insurance		Alden Management Services, Inc.		203	203 18
19	V	20 Dues & Subscriptions	27,076	Alden Management Services, Inc.		3,515	(23,561) 19
20	V	30 Depreciation		Alden Management Services, Inc.		3,990	3,990 20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		5,006	5,006 21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		46,896	46,896 22
23	V	32 Interest		Alden Management Services, Inc.		102,305	102,305 23
24	V	1 Dietary		Alden Management Services, Inc.		2,382	2,382 24
25	V	3 Housekeeping		Alden Management Services, Inc.		7,983	7,983 25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		7,260	7,260 26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		61,000	61,000 27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		6,984	6,984 28
29	V	17 Administrative Salary		Alden Management Services, Inc.		112,083	112,083 29
30	V	27 Employee Benefits-Admin		Alden Management Services, Inc.		55,481	55,481 30
31	V	19 Professional Fees	1,267,701	Alden Management Services, Inc.		46,824	(1,220,877) 31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		258,295	258,295 32
33	V	6 Repair & Maint	30,518	Alden Management Services, Inc.		36,586	6,068 33
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 1,325,295			\$ 775,447	\$ * (549,848) 39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Dietary Consultant	\$ 25,500	Prism Health Care Services, Inc.	0.00%	\$ 61	\$ (25,439)	15
16	V	1 Dietary Salary		Prism Health Care Services, Inc.		12,222	12,222	16
17	V	2 Tube Feeding	128,524	Prism Health Care Services, Inc.		66,571	(61,953)	17
18	V	10 Equipment Rental	6,660	Prism Health Care Services, Inc.		6,602	(58)	18
19	V	39 Ancillary Supplies	354,444	Prism Health Care Services, Inc.		151,522	(202,922)	19
20	V	39 Ventilator Rental		Prism Health Care Services, Inc.		70,800	70,800	20
21	V	21 Gen'l & Admin Salary		Prism Health Care Services, Inc.		57,665	57,665	21
22	V	27 Employee Benefits		Prism Health Care Services, Inc.		9,589	9,589	22
23	V	7 Employee Benefits		Prism Health Care Services, Inc.		3,691	3,691	23
24	V	21 General & Administrative		Prism Health Care Services, Inc.		39,878	39,878	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		\$ 515,128			\$ 418,601	\$ * (96,527)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 Drugs	\$ 616,430	Forum Extended Care Services II, Inc.	0.00%	\$ 522,254	\$ (94,176)	15
16	V	39 I.V.	581,613	Forum Extended Care Services II, Inc.		492,757	(88,856)	16
17	V	39 Wound Care	13,063	Forum Extended Care Services II, Inc.		11,067	(1,996)	17
18	V	10 House Stock	42,298	Forum Extended Care Services II, Inc.		35,836	(6,462)	18
19	V	10 Pharmacy Consultant	2,880	Forum Extended Care Services II, Inc.		2,440	(440)	19
20	V	27 Employee Vaccination	4,028	Forum Extended Care Services II, Inc.		3,413	(615)	20
21	V	27 Employee Benefits: G & A		Forum Extended Care Services II, Inc.		8,082	8,082	21
22	V	21 Gen'l & Admin- Salary		Forum Extended Care Services II, Inc.		53,587	53,587	22
23	V	21 Gen'l & Admin		Forum Extended Care Services II, Inc.		43,850	43,850	23
24	V	32 Interest		Forum Extended Care Services II, Inc.		2,102	2,102	24
25	V	33 Real Estate Tax		Forum Extended Care Services II, Inc.		(261)	(261)	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		\$ 1,260,312			\$ 1,175,127	\$ * (85,185)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 Therapy	\$ 1,886,719	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,776,979	\$ (109,740)
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		\$ 1,886,719			\$ 1,776,979	\$ * (109,740)

* 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 mainten.	\$ 35,762	Alden Bennett Construction Company, Inc.	0.00%	\$ 35,694	\$ (68)
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		\$ 35,762			\$ 35,694	\$ * (68)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 Repairs & Maintenance	\$ 221	Alden Design Group, Inc.	0.00%	\$ 268	\$	47	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		\$ 221			\$ 268	\$ *	47	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:

01/01/2014

Ending:

12/31/2014

VII. RELATED PARTIES

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

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

Facility Name & ID Number Alden Estates of Barrington # 0046524 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg A.	President	CEO	100.00	178,807	1.34	3.35	Salary	\$ 6,193	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	91,820	1.34	3.35	Salary	3,180	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	91,820	1.34	3.35	Salary	3,180	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	96,885	1.34	3.35	Salary	3,356	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	58,888	1.34	3.35	Salary	2,040	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	\$ 17,949		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:

01/01/2014

Ending: 2/31/2014

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,278,025	35	\$ 88,281	\$ 42,782	\$ 2,955	1
2	24	Trav & Seminar	Patient Days	1,278,025	35	44,237	42,782	1,481	2
3	25	Other Admin Travel	Patient Days	1,278,025	35	424,738	42,782	14,218	3
4	26	Insurance	Patient Days	1,278,025	35	6,060	42,782	203	4
5	20	Dues & Subscriptions	Patient Days	1,278,025	35	104,997	42,782	3,515	5
6	30	Depreciation	No of Providers/usage	35	35	150,051	1	3,990	6
7	33	Real Estate Tax	Patient Days/usage	1,278,025	35	171,564	42,782	5,006	7
8	35	Rent-Equip & Vehicle	Patient Days	1,278,025	35	1,400,909	42,782	46,896	8
9	32	Interest	Patient Days/usage	1,278,025	35	2,235,440	42,782	102,305	9
10	1	Dietary Salary	Patient Days	1,278,025	35	71,149	71,149	2,382	10
11	3	Housekeeping Salary	Patient Days	1,278,025	35	238,482	238,482	7,983	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,278,025	35	216,885	42,782	7,260	12
13	10	Nurs & Med Records Salary	Patient Days/usage	1,278,025	35	1,414,605	1,414,605	61,000	13
14	15	Employee Benefits -Health Care	Patient Days	1,278,025	35	208,622	42,782	6,984	14
15	17	Administrative Salary	Patient Days/usage	1,278,025	35	3,718,414	3,718,414	112,083	15
16	27	Employee Benefits - Admin	Patient Days	1,278,025	35	1,657,386	42,782	55,481	16
17	19	Professional fees	Charge/usage	1,278,025	35	1,311,498	850,594	46,824	17
18	21	Gen'I & Admin	Patient Days/usage	1,278,025	35	7,716,027	6,669,245	258,295	18
19	6	Repair & Maint.	Charge/usage	1,278,025	35	1,444,891	1,161,005	36,586	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 22,624,236	\$ 14,123,494	\$ 775,447	25

Facility Name & ID Number

Alden Estates of Barrington

0046524

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10	11						
		Related**					Purpose of Loan	Monthly Payment Required					Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO											Original	Balance			
A. Directly Facility Related																		
Long-Term																		
1	Cambridge		X	Mortgage	\$48,062.21	10/1/12	\$ 14,574,100	\$ 14,083,043	9/1/52	2.5000	\$ 354,627	1						
2												2						
3												3						
4	Insurance Interest (GL07053)		X	Medical Malpractice							1,341	4						
5	Amort of Fin Fees (GL 1918)		X	Refinancing							2,858	5						
Working Capital																		
6	Related party-AMS		X	Working Capital							102,305	6						
7	Related party-FECII		X	Working Capital							2,102	7						
8												8						
9	TOTAL Facility Related				\$48,062.21		\$ 14,574,100	\$ 14,083,043			\$ 463,233	9						
B. Non-Facility Related*																		
10	Interest Income on R.R.		X								(42)	10						
11	Int Income (GL#4975)		X								(2,792)	11						
12												12						
13												13						
14	TOTAL Non-Facility Related						\$	\$			\$ (2,834)	14						
15	TOTALS (line 9+line14)						\$ 14,574,100	\$ 14,083,043			\$ 460,399	15						

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 70,923 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.)

2013 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 2013 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2013.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>317,349.00</u>	\$ <u>5,005.55</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>(9,166.00)</u>	\$ <u>(260.40)</u>
3. <u>01-12-107-016-0000</u>	<u>Nursing Home Facility</u>	\$ <u>509,907.33</u>	\$ <u>509,907.33</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>818,090.33</u></u>	\$ <u><u>514,652.48</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 2013 tax bills which were listed in Section A to this statement. Be sure to use the 2013 tax bill which is normally paid during 2014.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 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).
none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
 If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
 3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>nursing facility</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:

01/01/2014 Ending:

12/31/2014

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

1	2	3	4	5	6	7	8	9		
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	\$	\$ 1,810,433	4
5	Renovation: interior: GL 1703/LLC		2007	4,351,504	111,577	39	111,577		864,722	5
6	Adj Value for D/T prior owners (LLC)		2003	204,498	5,244	39	5,244		58,119	6
7										7
8										8
	Improvement Type**									
9	ABC-Water Heater GL 1705/Inc.		2004	32,509	3,251	10	3,251		26,910	9
10	Oak Fire and Security-Fire alarm control panel GL 1705/Inc.		2004	6,400	640	10	640		5,228	10
11	Oak Fire and Security-Air handler shutdown GL 1705/Inc.		2004	3,120	312	10	312		2,548	11
12	ABC-37 gallon water heater GL 1705/Inc.		2004	7,274	606	12	606		7,030	12
13	Top Notch: Compressor: Kitchen GL 1705/Inc.		2004	1,603	148	10	148		1,603	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		13,720	15
16	CSAS-replace dry spinkler: GL 1705/Inc.		2005	3,495	349	10	349		3,433	16
17	CSAS-replace dry spinkler: GL 1705/Inc.		2005	1,843	184	10	184		1,795	17
18	GT Mechanical-replace fans: GL 1705/Inc.		2005	1,681	168	10	168		1,652	18
19	Top Notch-dishwasher(pump/impe GL 1705/Inc.		2005	4,490	449	10	449		4,116	19
20	ABC Repair damaged sewer line: GL 1705/Inc.		2005	11,445	1,144	10	1,144		10,392	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	3,492	23
24	Replace chiller controller: GL 1705/Inc.		2006	5,258	526	10	526	0	4,383	24
25	Install cable thru pipes in hallway to each wallplate:GL 1705/Inc.		2006	14,500	725	20	725		6,223	25
26	Replace boiler expansion tanks: GL 1705/Inc.		2006	4,607	230	20	230	(0)	1,955	26
27	New Roof: GL 1703/LLC		2006	138,536	13,854	10	13,854		111,097	27
28	ABC renovation/exterior/landscaping: GL 1703/LLC		2007	321,660	21,444	15	21,444		163,811	28
29										29
30	ABC-New corner guards for new wall coverings: GL 1704/Inc.		2007	2,645	265	10	265		2,075	30
31	ABC-New plumbing in Parlor Room: Inc.		2007	20,504	2,050	10	2,050		16,060	31
32	New Fire Sprinkler: GL 1705/Inc.		2007	2,791	279	10	279		2,209	32
33	Replace fire sprinklers: GL 1705/Inc.		2007	2,887	289	10	289		2,288	33
34	American Backflow: repipe/repair backflow/drain/etc.: GL 1705/Inc.		2007	2,955	296	10	296		2,293	34
35	ABC-Installed new windows: GL 1705/Inc.		2007	3,847	256	15	256		1,792	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:

01/01/2014

Ending:

12/31/2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Install new door & hollow metal hardward	2007	\$ 11,096	\$ 555	20	\$ 555	\$	\$ 4,301	37
38									38
39	ABC - repipe existing ansol system	2007	7,263	726	10	726		5,687	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		3,424	45
46	install new sprinkler heads	2007	5,063	506	10	506		3,837	46
47	installed new exhaust fan	2007	3,125	313	10	313		2,373	47
48	installed new landscaping	2007	18,391	1,839	10	1,839		13,793	48
49	installed new irrigation line & heads	2007	7,017	702	10	702		5,265	49
50	replaced new air compressor	2007	24,614	2,051	12	2,051		15,212	50
51	replaced drywall carpentry	2007	26,605	2,661	10	2,661		19,292	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		6,573	53
54	relaced broken kitchen equipment with new equipment	2007	4,473	447	10	447		3,166	54
55									55
56	Renovation Exterior Landscaping (LLC)	2007	7,938	529	15	529		3,747	56
57	Renovation Extras, change order (LLC)	2007	1,100	73	15	73		511	57
58	Landscaping: Rocks,Floral, Edging (LLC)	2007	24,500	1,633	15	1,633	(0)	12,384	58
59									59
60									60
61	ABC - installed new internal paging system	2008	2,557	128	20	128		874	61
62	ABC - replaced broken shower faucet with new one	2008	3,780	378	10	378		2,615	62
63	ABC - replaced broken footboard with new footboard	2008	6,128		5			6,128	63
64	Top Notch - replaced broken condenser with new condenser	2008	4,475	298	15	298		1,987	64
65	Central States - removed & install new fire sprinkler	2008	8,330	333	25	333		2,137	65
66	CENSAU - replaced sprinkler	2008	6,085	243	25	243		1,458	66
67	GT Mechanical - repair ductwork	2008	3,062	307	10	307		1,837	67
68	Central States - Fire alarm repaired & replaced	2008	9,687	969	10	969		5,814	68
69	Renovation ABC Closing HUD statement (LLC)	2008	9,600	640	15	640		4,373	69
70	TOTAL (lines 4 thru 69)		\$ 12,326,980	\$ 337,720		\$ 337,719	\$ (0)	\$ 3,270,206	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:

01/01/2014 Ending: 12/31/2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,326,980	\$ 337,720		\$ 337,719	\$ (0)	\$ 3,270,206	1
2	CENSAU - Repaired frozen damage pipe	2009	4,297	73	5	73		4,297	2
3	CENSAU - Repaired sprinkler system	2009	4,190	70	5	70		4,190	3
4	ABC - repaired corner guards	2009	4,621	386	5	386		4,621	4
5	GT Mech - repair compressor	2009	3,339	333	5	333		3,339	5
6	ABC - Window replaced	2010	2,610	261	10	261		1,240	6
7	AMS/Washburn Machinery - Laundry machine repair	2010	2,512	502	5	502		2,259	7
8	ABC - Ceiling repairs	2010	8,842	884	10	884		3,683	8
9	ABC - Corner guard	2010	5,076	508	10	508		2,117	9
10	ABC - Pond & Patio	2011	105,094	7,006	15	7,006		23,353	10
11	JM Allen - Gazebo Installation	2011	9,300	620	15	620		2,067	11
12	ABC - Pond & Patio Plumb & Electric	2011	19,299	1,287	15	1,287		4,183	12
13	ADG - Raised Planter Box	2011	5,559	556	10	556		1,807	13
14	ABC - Gazebo Landscaping	2011	46,222	3,081	15	3,081		9,757	14
15	ABC - Compressor Repair Overload Units	2011	5,727	1,145	5	1,145		3,817	15
16	Repair Fire Pump & Bearing Caps	2011	7,334	733	10	733		2,199	16
17	Repair leaks in pipes - USFIRE	2012	5,912	591	10	591		1,576	17
18	Window seals in resident rooms- - ALDBEN	2012	5,330	1,066	5	1,066		2,576	18
19	Attic repair - VALFIR	2012	5,818	1,164	5	1,164		2,910	19
20	Concrete work repairs- ALDBEN	2013	10,890	726	15	726		1,089	20
21	Sewer line rebuild, emergency-ALDBEN	2013	21,865	1,093	20	1,093		1,549	21
22	Concrete, sidewalk-ALDBEN	2013	8,479	565	15	565		753	22
23	Gutters and downspouts-ALDBEN	2013	4,956	496	10	496		620	23
24	Fire sprinklers-VALFIR	2013	6,574	329	20	329		329	24
25									25
26	Fire sprinklers-VALFIR	2014	7,991	400	20	400		400	26
27	Sidewalks 0 Alden Bennett	2014	4,131	92	15	92		92	27
28	Entrance wall rebuilt - Alden Bennett	2014	3,113	52	5	52		52	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,646,059	\$ 361,738		\$ 361,738	\$ (0)	\$ 3,355,079	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1		\$ 12,646,059	\$ 361,738		\$ 361,738	\$ (0)	\$ 3,355,079	1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								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)	\$ 12,646,059	\$ 361,738		\$ 361,738	\$ (0)	\$ 3,355,079	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:

01/01/2014 Ending: 12/31/2014

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 12,646,059	\$ 361,738		\$ 361,738	\$ (0)	\$ 3,355,079	1
2	Forum Prof Ctr: Remodeling	1979	15,638		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	30,456		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	961		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,532		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,445		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,215		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,919	15	10	15		1,915	8
9	Forum Prof Ctr: Remodel/electrical	2001	747	14	7	14		734	9
10	Forum Prof Ctr: bathroom remodel	2002	661		5			661	10
11	Forum Prof Ctr: remodel suites/etc.	2003	850		9			850	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,616	79	7	79		2,555	12
13	Forum Prof Ctr: Suite renovation	2005	528	(13)	10	(13)		587	13
14	Forum Prof Ctr: Superior installations, etc.	2006	126		4			126	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	508	48	7	48		508	15
16	Forum Prof Ctr: Park, Lot/glass/maj hvac	2008	436	50	7	50		398	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	887	85	10	85		445	17
18	Forum Prof Ctr: Building Renovations	2010	1,511	267	5	267		1,276	18
19	Forum Prof Ctr: Building Renovations	2011	6,625	656	10	656		2,163	19
20	Forum Prof Ctr: Building Renovations	2012	288	39	15	39		117	20
21	Forum Prof Ctr: Building Renovations	2013	432	26	7	26		51	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	440	12		12		12	22
23	Alden Mgt Servs: Remodel suites	1993	6,963		10			6,963	23
24	Alden Mgt Servs: Remodel suites	2002	290	4	13	4		286	24
25	Alden Mgt Servs: Remodel suites	2003	6,295	12	11	12		6,295	25
26	Alden Mgt Servs: Motor Controller PC Board	2014	86	10		10		10	26
27	Adj for ABC related profit	2008	(126)	(22)		(22)		(143)	27
28	Adj for ABC related profit	2009	(61)	(12)		(12)		(73)	28
29	Adj for ABC related profit	2010	(202)	(10)		(10)		(45)	29
30	Adj for ABC related profit	2011	1,372	56		56		196	30
31	Adj for ABC related profit	2012	329	54		54		135	31
32	Adj for ABC related profit	2013	622	16		16		24	32
33	Adj for ABC related profit	2014	(29)	(0)			0		33
34	TOTAL (lines 1 thru 33)		\$ 12,738,419	\$ 363,124		\$ 363,124	\$ (0)	\$ 3,437,208	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,810,753	\$ 143,651	\$ 143,651	\$	varies	\$ 1,091,645	71
72	Current Year Purchases	140,107	8,896	8,896		varies	8,683	72
73	Fully Depreciated Assets	203,446	4,124	4,124		varies	203,446	73
74								74
75	TOTALS	\$ 2,154,306	\$ 156,671	\$ 156,671	\$		\$ 1,303,774	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	related party-AMS	various	1998-2004	4,026				3	4,026	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)	\$ 16,103,696	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 519,795	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 519,795	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)	\$ 4,745,008	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	none	\$	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: 01/01/2014

Ending: 12/31/2014

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Related party - cost is eliminated

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

If NO, see instructions. YES NO

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

10. Effective dates of current rental agreement:

Beginning 12/1/12

Ending 12/31/21

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

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

12. 12/31/2015 \$ varies

13. 12/31/2016 \$ varies

14. 12/31/2017 \$ varies

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 22,359 Description: copy machine GL 6861 and equipment lease GL 6859

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Related party-Pg 6A</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>17,241</u>	17
18					18
19	<u>Auto Lease gl 6890</u>	<u>various</u>	<u>347.99</u>	<u>4,176</u>	19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>21,417</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: 01/01/2014 Ending: 12/31/2014
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?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p> <p><u>Skilled nursing on site</u></p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
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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	\$			\$ 650,924	\$		\$ 650,924	1
2	Licensed Speech and Language Development Therapist	39-3	hrs				126,527			126,527	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	39-3	hrs				1,051,855			1,051,855	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					522,554		522,554	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						75,795		75,795	12
13	Other (specify): <u>See Pg 16A</u>				428,570		331,271	917,464		1,677,305	13
14	TOTAL			\$	428,570		\$ 2,160,576	\$ 1,515,813		\$ 4,104,959	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		\$650,924.08
2.	ST	39-3	To Col 5		126,526.74
3.					
4.	PT	39-3	To Col 5		1,051,854.87
5.					
6.					
7.					
8.					
	Pharmacy Supplies per GL				616,729.73
	Manual Input from Related Party- Forum Drugs				(94,176.00)
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6		522,553.73
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00	
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6	75,795.01	
	Total Exceptional Care (Line 12, Col 8)			75,795.01	75,795.01
13.	Other:	See Pg 16A			

13. Col 5: Manual Input: Related Party - CPT	To Col 5		(109,740.00)
13. Col 5: Manual Input: Related Party - CPT	To Col 5		441,010.50
13. Col 3 Salary split:			428,570.00
Other		1,494,252.98	1,494,252.98
Manual Input: Related Party - Prism		(132,122.00)	(132,122.00)
Manual Input: Related Party FECII - I.V.		(88,856.00)	(88,856.00)
Manual Input: Related Party FECII - Wound Care		(1,996.00)	(1,996.00)
Oxygen, from reclass worksheet (Pg 4A)		87,196.00	87,196.00
Reclasses to column 5 for Lines 12 & 13		(441,010.50)	(441,010.50)
13. Col 6: Supplies Total	To Col 6	917,464.48	917,464.48
13. Total Line 13, Column 8		0.00	1,677,304.98
14. Total		0.00	4,104,959.41

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

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

		1	2	
		Operating	After Consolidation*	
A. Current Assets				
1	Cash on Hand and in Banks	\$	\$ 53,855	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 250,000)	3,521,973	3,521,973	3
4	Supply Inventory (priced at)	5,611	5,611	4
5	Short-Term Investments			5
6	Prepaid Insurance		64,430	6
7	Other Prepaid Expenses	46,153	46,153	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd party	9,769	523,495	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,583,506	\$ 4,215,517	10
B. Long-Term Assets				
11	Long-Term Notes Receivable			11
12	Long-Term Investments	36,186	36,186	12
13	Land		1,206,945	13
14	Buildings, at Historical Cost		10,597,773	14
15	Leasehold Improvements, at Historical Cost	331,656	1,187,038	15
16	Equipment, at Historical Cost	379,617	2,175,667	16
17	Accumulated Depreciation (book methods)	(473,103)	(4,558,218)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		54,005	21
22	Other Long-Term Assets (spec RR, CIP, S/H loan)	7,801	69,678	22
23	Other(specify): Due from Affiliate	5,637,947	5,637,947	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,920,104	\$ 16,407,021	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 9,503,610	\$ 20,622,538	25

		1	2	
		Operating	After Consolidation*	
C. Current Liabilities				
26	Accounts Payable	\$ 857,160	\$ 857,160	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	317,335	317,335	28
29	Short-Term Notes Payable	16,725	16,725	29
30	Accrued Salaries Payable	541,973	541,973	30
31	Accrued Taxes Payable (excluding real estate taxes)	27,041	27,041	31
32	Accrued Real Estate Taxes(Sch.IX-B)		525,200	32
33	Accrued Interest Payable		29,340	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
Other Current Liabilities(specify):				
36	Accr Ins, Exps, IDPA, Sales Tax, etc.	156,847	156,847	36
37	Due to Affiliates/ST portion of loan	3,260,935	3,488,198	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,178,016	\$ 5,959,819	38
D. Long-Term Liabilities				
39	Long-Term Notes Payable	16,725	16,725	39
40	Mortgage Payable		13,855,780	40
41	Bonds Payable			41
42	Deferred Compensation			42
Other Long-Term Liabilities(specify):				
43	Due to Affiliates			43
44	Shareholder loans & other			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 16,725	\$ 13,872,505	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,194,741	\$ 19,832,324	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,308,869	\$ 790,214	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 9,503,610	\$ 20,622,538	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,321,492	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,321,492	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	987,377	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)	\$ 987,377	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,308,869	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	\$ 16,101,053	1	
2	Discounts and Allowances for all Levels	()	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 16,101,053	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	326,305	6	
7	Oxygen	51,523	7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 377,828	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	342	12	
13	Barber and Beauty Care	889	13	
14	Non-Patient Meals	4,231	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	8,351	21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 13,813	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***	2,792	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,792	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	See page 19A, if any	13,630	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 13,630	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,509,116	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	2,179,394	31	
32	Health Care	3,801,401	32	
33	General Administration	3,407,462	33	
B. Capital Expense				
34	Ownership	1,426,991	34	
C. Ancillary Expense				
35	Special Cost Centers	4,444,653	35	
36	Provider Participation Fee	261,838	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,521,739	40	
41	Income before Income Taxes (line 30 minus line 40)**	987,377	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 987,377	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 5,501,707	44
45	Private Pay - Net Inpatient Revenue	1,156,222	45
46	Medicare - Net Inpatient Revenue	7,367,628	46
47	Other-(specify) <u>Hospice/Insurance</u>	2,113,300	47
48	Other-(specify) <u>Veterans/Sales Allow.</u>	(37,804)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 16,101,053	49

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? not yet avail. If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates of Barrington # 0046524 Report Period Beginning: 01/01/2014

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. Income GL#4977 (discribe) (is offset against Sch.# V)	\$ 1,830
Adjustments to prior year expense	\$ 8,704
Vendor discounts	\$ 227
Gain on sale of assets	\$ 2,868

Line 28 Total: 13,630

Ending: 12/31/2014

Facility Name & ID Number Alden Estates of Barrington

0046524

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4		
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage		
1	Director of Nursing	1,504	1,775	\$ 89,609	\$ 50.48	1
2	Assistant Director of Nursing	1,840	1,899	73,985	38.96	2
3	Registered Nurses	46,548	50,185	1,681,570	33.51	3
4	Licensed Practical Nurses	11,898	12,994	356,130	27.41	4
5	CNAs & Orderlies	76,368	82,285	1,069,774	13.00	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,058	1,105	15,586	14.10	8
9	Activity Director	1,800	1,909	30,297	15.87	9
10	Activity Assistants	7,040	7,675	89,164	11.62	10
11	Social Service Workers	4,064	4,276	81,685	19.10	11
12	Dietician					12
13	Food Service Supervisor	1,120	1,120	27,472	24.53	13
14	Head Cook	6,240	6,240	131,217	21.03	14
15	Cook Helpers/Assistants	42,464	45,869	463,151	10.10	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	54,646	26.27	17
18	Housekeepers	17,022	18,661	217,806	11.67	18
19	Laundry	4,038	4,549	48,897	10.75	19
20	Administrator	2,040	2,194	126,946	57.86	20
21	Assistant Administrator	640	640	20,714	32.37	21
22	Other Administrative	7,344	7,632	200,188	26.23	22
23	Office Manager					23
24	Clerical	6,111	6,204	64,949	10.47	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,008	4,094	137,195	33.51	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Unit manager	3,264	3,330	55,929	16.80	32
33	Other(specify) TransitCareNurse	2,032	2,084	74,104	35.56	33
34	TOTAL (lines 1 - 33)	250,523	268,800	\$ 5,111,014 *	\$ 19.01	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	2,165/month	\$ 25,980	1-3	35
36	Medical Director	2,750/month	33,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	240/month	2,880		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,640	11-3	44
45	Social Service Consultant	20	1,120		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	68	\$ 65,620		49

C. CONTRACT NURSES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference		
50	Registered Nurses		\$	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Certified Nurse Assistants/Aides	279	4,745	10-3	52
53	TOTAL (lines 50 - 52)	279	\$ 4,745		53

Alden Estates of Barrington
 Legal Fee Support
 2014

Legal Fees Reported on Pg 21, Section C:	\$	48,811.54
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(1,903.54)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)		(46,908.00)
+ Add Back voided invoice of prior year, if any		
Allowable Legal Fees	\$	<u><u>-</u></u>

In Detail:

No Allowable legal fees:

Alden Management Services - allocated legal fees	46,908.00	related party - eliminated
Clerk/Circuit Court collections	554.00	
Valer/Sheriff Cook Cnty collections	1,299.54	
Marsh collections	50.00	
	<u>48,811.54</u>	

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

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

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? CNA: Yes; RN/LPN: 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 \$8,280
- (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. \$ 39,628 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. _____
- (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. \$ 261,838
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. \$ 51,621 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.