

		FOR BHF USE					

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2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0046524

Facility Name: Alden Estates of Barrington

Address: 1420 South Barrington Road Barrington 60010
Number City Zip Code

County: Cook

Telephone Number: (847) 382-6664 Fax # (847) 382-6395

HFS ID Number:

Date of Initial License for Current Owners: 12/1/03

Type of Ownership:

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

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

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2012 to 12/31/2012 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed)
(Type or Print Name) Joan Carl
(Title) Vice-President

Paid Preparer

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

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Alden Estates of Barrington# 0046524 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	<u>150</u>	Skilled (SNF)	<u>150</u>	<u>54,900</u>	1
2		Skilled Pediatric (SNF/PED)		<u>0</u>	2
3		Intermediate (ICF)		<u>0</u>	3
4		Intermediate/DD		<u>0</u>	4
5		Sheltered Care (SC)		<u>0</u>	5
6		ICF/DD 16 or Less		<u>0</u>	6
7	<u>150</u>	TOTALS	<u>150</u>	<u>54,900</u>	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	<u>11,651</u>	<u>5,131</u>	<u>16,722</u>	<u>33,504</u>	8
9	SNF/PED					9
10	ICF	<u>8,889</u>	<u>737</u>	<u>698</u>	<u>10,324</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>20,540</u>	<u>5,868</u>	<u>17,420</u>	<u>43,828</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 79.83%

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?

YesG. 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 12/1/2003NO ☐

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 16,677Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 12/31/12Fiscal Year: 12/31/12

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

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total						
		1	2	3	4	5	6	7	8	9	10
	A. General Services										
1	Dietary	645,438	54,007	22,800	722,245	3,448	725,693	(5,060)	720,633		1
2	Food Purchase		504,612		504,612	(50,023)	454,589	(84,860)	369,729		2
3	Housekeeping	212,795	86,902		299,697	2,719	302,416	4,939	307,355		3
4	Laundry	62,666	24,108		86,774	637	87,411		87,411		4
5	Heat and Other Utilities			50,824	50,824		50,824	(10)	50,814		5
6	Maintenance	51,747		309,259	361,006	392	361,398	15,926	377,324		6
7	Other (specify):* related party							8,534	8,534		7
8	TOTAL General Services	972,646	669,629	382,883	2,025,158	(42,827)	1,982,331	(60,531)	1,921,800		8
	B. Health Care and Programs										
9	Medical Director			43,134	43,134		43,134		43,134		9
10	Nursing and Medical Records	3,232,959	400,785	5,717	3,639,461	(71,312)	3,568,149	29,842	3,597,991		10
10a	Therapy	73,733	2,352	11,400	87,485	332	87,817		87,817		10a
11	Activities	93,965	3,264	10,026	107,255		107,255		107,255		11
12	Social Services	64,393			64,393		64,393		64,393		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							5,141	5,141		15
16	TOTAL Health Care and Programs	3,465,050	406,401	70,277	3,941,728	(70,980)	3,870,748	34,983	3,905,731		16
	C. General Administration										
17	Administrative	115,577			115,577		115,577	95,990	211,567		17
18	Directors Fees										18
19	Professional Services			1,224,677	1,224,677		1,224,677	(1,171,584)	53,093		19
20	Dues, Fees, Subscriptions & Promotions			104,911	104,911		104,911	(87,138)	17,773		20
21	Clerical & General Office Expenses	314,827	31,886	115,130	461,843	1,664	463,507	371,184	834,691		21
22	Employee Benefits & Payroll Taxes			924,133	924,133	26,462	950,595	(3,231)	947,364		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,706	1,706		1,706	773	2,479		24
25	Other Admin. Staff Transportation			5,834	5,834		5,834	14,269	20,103		25
26	Insurance-Prop.Liab.Malpractice			157,986	157,986		157,986	13,253	171,239		26
27	Other (specify):* related party			126,610	126,610		126,610	(66,955)	59,655		27
28	TOTAL General Administration	430,404	31,886	2,660,987	3,123,277	28,126	3,151,403	(833,439)	2,317,964		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,868,100	1,107,916	3,114,147	9,090,163	(85,681)	9,004,482	(858,987)	8,145,495		29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			56,317	56,317		56,317	459,122	515,439			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			142,692	142,692		142,692	1,374,083	1,516,775			32
33	Real Estate Taxes			457,995	457,995	(457,995)		513,065	513,065			33
34	Rent-Facility & Grounds			981,765	981,765	457,995	1,439,760	(1,439,760)				34
35	Rent-Equipment & Vehicles			18,680	18,680		18,680	43,154	61,834			35
36	Other (specify):* MIP							70,398	70,398			36
37	TOTAL Ownership			1,657,449	1,657,449		1,657,449	1,020,062	2,677,511			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	579,500	1,722,847	2,398,633	4,700,980	85,681	4,786,661	(420,845)	4,365,816			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			249,251	249,251		249,251		249,251			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	579,500	1,722,847	2,647,884	4,950,231	85,681	5,035,912	(420,845)	4,615,067			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,447,600	2,830,763	7,419,480	15,697,843		15,697,843	(259,770)	15,438,073			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: 01/01/2012
Report Period Ending: 12/31/2012

IDPH Facility No. 0046524

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(50,023.00)	Employee Meals
	22	50,023.00	Employee Meals
22		(23,561.00)	Uniforms
	1	3,448.00	Uniforms
	3	2,719.00	Uniforms
	4	637.00	Uniforms
	6	392.00	Uniforms
	10	14,369.00	Uniforms
	11	332.00	Uniforms
	21	1,664.00	Uniforms
10		(85,681.00)	Oxygen - to appropriate cost center
	39	85,681.00	Oxygen - to appropriate cost center
33		(457,995.00)	Rent-Real Estate Tax on associated landowner(Pg 6)
	34	457,995.00	Rent-Real Estate Tax on associated landowner(Pg 6)

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,635)	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	(23,244)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(4,952)	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	(17,824)	21		17
18	Fines and Penalties	(320)	32		18
19	Entertainment	(411)	20		19
20	Contributions	(22,052)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(21,126)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(126,611)	27		24
25	Fund Raising, Advertising and Promotional	(23,506)	20		25
	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)	\$ (249,681)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	121,141	Various	34
35	Other- Attach Schedule	(131,230)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (10,089)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (259,770)		37

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

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

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

Alden Estates of Barrington

ID# 0046524

Report Period Beginning: 01/01/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (6,207)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(12,682)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	4,600	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	8,720	6	4
5	Elim ABC Deprec Exp from Pg 12 series -	37	30	5
6	Late fees on utilities	(2,817)	5	6
7	Intercompany interest	(139,543)	32	7
8	Deprecation adjjstment to detail	4,205	30	8
9	Misc. income - donations	(1,908)	20	9
10	Misc. income - Bus transport	(8)	25	10
11	Misc. income - Food Vendor Rebate	(349)	2	11
12	Misc income - Medical Records	(5,278)	10	12
13	Misc. income - Other	(500)	21	13
14	Misc. income - Wage service fees	(17)	21	14
15	Marketing Manager & Aides (6701-100-009)	(19,044)	21	15
16	Employee Benefit for Marketing Manager	(3,231)	22	16
17	Back out 30% (2010) IHCA PAC Fees	(2,484)	20	17
18	Eliminate Legal fees for Group Midcap charge	(2,484)	19	18
19	Eliminate Acctg fees for Group Midcap charge	(737)	19	19
20	Back out Landowner Bank Charges	(44)	21	20
21	Add Back R/E tax Refund for 2008	48,541	33	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	(131,230)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates of Barrington # 0046524 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

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	4,418	(9,478)	0	0	0	0	0	0	0	(5,060)	1
2	Food Purchase	(5,301)	0	0	(79,559)	0	0	0	0	0	0	0	(84,860)	2
3	Housekeeping	0	0	4,939	0	0	0	0	0	0	0	0	4,939	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,817)	0	2,807	0	0	0	0	0	0	0	0	(10)	5
6	Maintenance	3,685	0	10,248	0	0	0	1,993	0	0	0	0	15,926	6
7	Other (specify):*	0	0	5,486	3,048	0	0	0	0	0	0	0	8,534	7
8	TOTAL General Services	(4,433)	0	27,898	(85,989)	0	0	1,993	0	0	0	0	(60,531)	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	(5,278)	0	35,233	84	(197)	0	0	0	0	0	0	29,842	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	5,141	0	0	0	0	0	0	0	0	5,141	15
16	TOTAL Health Care and Programs	(5,278)	0	40,374	84	(197)	0	0	0	0	0	0	34,983	16
	C. General Administration													
17	Administrative	0	0	95,990	0	0	0	0	0	0	0	0	95,990	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(24,347)	22,096	(1,169,333)	0	0	0	0	0	0	0	0	(1,171,584)	19
20	Fees, Subscriptions & Promotions	(50,361)	335	(37,112)	0	0	0	0	0	0	0	0	(87,138)	20
21	Clerical & General Office Expenses	(37,429)	44	223,636	54,915	130,018	0	0	0	0	0	0	371,184	21
22	Employee Benefits & Payroll Taxes	(3,231)	0	0	0	0	0	0	0	0	0	0	(3,231)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	773	0	0	0	0	0	0	0	0	773	24
25	Other Admin. Staff Transportation	(8)	0	14,277	0	0	0	0	0	0	0	0	14,269	25
26	Insurance-Prop.Liab.Malpractice	0	13,038	215	0	0	0	0	0	0	0	0	13,253	26
27	Other (specify):*	(126,611)	0	44,016	6,257	9,383	0	0	0	0	0	0	(66,955)	27
28	TOTAL General Administration	(241,987)	35,513	(827,538)	61,172	139,401	0	0	0	0	0	0	(833,439)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(251,698)	35,513	(759,266)	(24,733)	139,204	0	1,993	0	0	0	0	(858,987)	29

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(14,647)	464,159	9,610	0	0	0	0	0	0	0	0	459,122	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(163,107)	1,423,178	113,136	0	876	0	0	0	0	0	0	1,374,083	32
33	Real Estate Taxes	48,541	457,994	5,249	0	1,281	0	0	0	0	0	0	513,065	33
34	Rent-Facility & Grounds	0	(1,439,760)	0	0	0	0	0	0	0	0	0	(1,439,760)	34
35	Rent-Equipment & Vehicles	0	0	43,154	0	0	0	0	0	0	0	0	43,154	35
36	Other (specify):*	0	70,398	0	0	0	0	0	0	0	0	0	70,398	36
37	TOTAL Ownership	(129,213)	975,969	171,149	0	2,157	0	0	0	0	0	0	1,020,062	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	(45,309)	(359,066)	(16,470)	0	0	0	0	0	(420,845)	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	(45,309)	(359,066)	(16,470)	0	0	0	0	0	(420,845)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(380,911)	1,011,482	(588,117)	(70,042)	(217,705)	(16,470)	1,993	0	0	0	0	(259,770)	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	Rental Income	\$ 1,439,760	Alden of Barrington, LLC		\$	\$ (1,439,760)	1
2	V	32	Interest Income Repl Reserve	78	Alden of Barrington, LLC			(78)	2
3	V	32	Interest Income	921	Alden of Barrington, LLC			(921)	3
4	V	21	Bank charges		Alden of Barrington, LLC		44	44	4
5	V	19	Accounting & Legal(Noncoll) Fees		Alden of Barrington, LLC		22,096	22,096	5
6	V	32	Debt Retirement Fee		Alden of Barrington, LLC		403,378	403,378	6
7	V	20	Licen&Inspect/Annual Rep		Alden of Barrington, LLC		335	335	7
8	V	33	Real Estate Tax Expense		Alden of Barrington, LLC		457,994	457,994	8
9	V	26	General Insurance Expense		Alden of Barrington, LLC		13,038	13,038	9
10	V	36	Mortgage Insurance Premium		Alden of Barrington, LLC		70,398	70,398	10
11	V	32	Interest - Mortgage		Alden of Barrington, LLC		661,682	661,682	11
12	V	30	Depreciation Expense		Alden of Barrington, LLC		464,159	464,159	12
13	V	32	Amortization Expense		Alden of Barrington, LLC		359,117	359,117	13
14	Total			\$ 1,440,759			\$ 2,452,241	\$ * 1,011,482	14

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

VII. RELATED PARTIES (continued)

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

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

1 Schedule V	2 Line	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
		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%	\$ 2,807	\$ 2,807	15
16	V	24 Trav & Seminar		Alden Management Services, Inc.		773	773	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		14,277	14,277	17
18	V	26 Insurance		Alden Management Services, Inc.		215	215	18
19	V	20 Dues & Subscriptions	39,348	Alden Management Services, Inc.		2,236	(37,112)	19
20	V	30 Depreciation		Alden Management Services, Inc.		9,610	9,610	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		5,249	5,249	21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		43,154	43,154	22
23	V	32 Interest		Alden Management Services, Inc.		113,136	113,136	23
24	V	1 Dietary		Alden Management Services, Inc.		4,418	4,418	24
25	V	3 Housekeeping		Alden Management Services, Inc.		4,939	4,939	25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		5,486	5,486	26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		35,233	35,233	27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		5,141	5,141	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		95,990	95,990	29
30	V	27 Employee Benefits-Admin		Alden Management Services, Inc.		44,016	44,016	30
31	V	19 Professional Fees	1,202,650	Alden Management Services, Inc.		33,317	(1,169,333)	31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		223,636	223,636	32
33	V	6 Repair & Maint	37,461	Alden Management Services, Inc.		47,709	10,248	33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 1,279,459			\$ 691,342	\$ * (588,117)	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 Sevices, Inc.	0.00%	\$ 97	\$ (22,703)	15
16	V	1	Dietary salary		Prism Health Care Sevices, Inc.		13,225	13,225	16
17	V	2	Tube Feeding	137,540	Prism Health Care Sevices, Inc.		57,981	(79,559)	17
18	V	10	Equipment Rental	6,660	Prism Health Care Sevices, Inc.		6,744	84	18
19	V	39	Supplies	201,746	Prism Health Care Sevices, Inc.		103,824	(97,922)	19
20	V	39	Vent Rental		Prism Health Care Sevices, Inc.		52,613	52,613	20
21	V	21	Salary G & A		Prism Health Care Sevices, Inc.		38,178	38,178	21
22	V	27	Employee Benefit		Prism Health Care Sevices, Inc.		6,257	6,257	22
23	V	7	Employee Benefit		Prism Health Care Sevices, Inc.		3,048	3,048	23
24	V	21	G & A		Prism Health Care Sevices, Inc.		16,737	16,737	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			\$ 368,746			\$ 298,704	\$ * (70,042)	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	\$ 681,969	Forum Extended Care Services II, Inc.	0.00%	\$ 871,232	\$ 189,263	15
16	V	39	I.V. Drugs	623,217	Forum Extended Care Services II, Inc.		77,405	(545,812)	16
17	V	39	Wound care	12,238	Forum Extended Care Services II, Inc.		9,721	(2,517)	17
18	V	10	House stock	41,084	Forum Extended Care Services II, Inc.		38,002	(3,082)	18
19	V	10	Pharmacy Consultant	2,880	Forum Extended Care Services II, Inc.		5,765	2,885	19
20	V	27	Employee Vaccination	3,593	Forum Extended Care Services II, Inc.		2,851	(742)	20
21	V	27	Employee Benefit - G & A		Forum Extended Care Services II, Inc.		10,125	10,125	21
22	V	21	Salary G & A		Forum Extended Care Services II, Inc.		73,965	73,965	22
23	V	21	General Administration		Forum Extended Care Services II, Inc.		56,053	56,053	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		876	876	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		1,281	1,281	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			\$ 1,364,981			\$ 1,147,276	\$ * (217,705)	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	\$ 1,881,841	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,865,371	\$ (16,470)	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			\$ 1,881,841			\$ 1,865,371	\$ * (16,470)	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: 01/01/2012 Ending: 12/31/2012

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	\$ 32,268	Alden Bennett Construction Company, Inc.	0.00%	\$ 34,261	\$ 1,993	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			\$ 32,268			\$ 34,261	\$ * 1,993	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:

01/01/2012

Ending:

12/31/2012

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 Ca	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 He	McHenry	Alden Gardens of Bloom	Bloomingtondale	Supportive Living Fac	6
7			Alden - Wentworth Rehabilitation and Health Ca	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 C	Bloomingtondale	Alden Gardens of Water	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Yo	Bloomingtondale	Prism Health Care Servi	Schaumburg	Nursing and Durable	10
11			Alden - Orland Park Rehabilitation and Health C	Orland Park	Community Physical The	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Car	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 C	Cicero	Fort Healthcare, LLC	Fort Atkinson, WI	SNF w/in hospital	14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health (	Hoffman Estates				16
17			Alden - North Shore Rehabilitation and Health C	Skokie				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: 01/01/2012 Ending: 12/31/2012

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	178,950	1.308	3.27	Salary	\$ 6,050	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	66,395			Salary	2,245	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	38,227			Salary	1,293	6-7	3
4											4
5											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											10
11											11
12											12
13								TOTAL	\$ 9,588		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

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,340,098	35	\$ 85,836	\$	43,828	\$ 2,807	1
2	24	Trav & Seminar	Patient Days	1,340,098	35	23,644		43,828	773	2
3	25	Other Admin Travel	Patient Days	1,340,098	35	436,530		43,828	14,277	3
4	26	Insurance	Patient Days	1,340,098	35	6,589		43,828	215	4
5	20	Dues & Subscriptions	Patient Days	1,340,098	35	68,371		43,828	2,236	5
6	30	Depreciation	No of Providers/usage	35	35	340,112		1	9,610	6
7	33	Real Estate Tax	Patient Days/ysage	1,340,098	35	184,769		43,828	5,249	7
8	35	Rent-Equip & Vehicle	Patient Days	1,340,098	35	1,319,497		43,828	43,154	8
9	32	Interest	Patient Days/usage	1,340,098	35	2,398,912		43,828	113,136	9
10	1	Dietary Salary	Patient Days	1,340,098	35	135,080	135,080	43,828	4,418	10
11	3	Housekeeping Salary	Patient Days	1,340,098	35	151,028	151,028	43,828	4,939	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,340,098	35	167,731		43,828	5,486	12
13	10	Nurs & Med Records Salary	Patient Days/usage	1,340,098	35	1,186,643	1,186,643	43,828	35,233	13
14	15	Employee Benefits -Health Care	Patient Days	1,340,098	35	157,190		43,828	5,141	14
15	17	Administrative Salary	Patient Days/usage	1,340,098	35	3,283,025	3,283,025	43,828	95,990	15
16	27	Employee Benefits - Admin	Patient Days	1,340,098	35	1,345,837		43,828	44,016	16
17	19	Professional fees	Patient Days	1,340,098	35	1,018,709	751,716	43,828	33,317	17
18	21	Gen'I & Admin	Patient Days	1,340,098	35	6,837,958	6,125,097	43,828	223,636	18
19	6	Repair & Maint.	Patient Days	1,340,098	35	1,458,765	980,107	43,828	47,709	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 20,606,226	\$ 12,612,696		\$ 691,342	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge Realty		x	Mortgage		8/1/12	\$ 14,574,100	\$ 14,520,891	12/1/2046	2.5000	\$ 661,682	1	
2	Amortization-Refinancing fees		x								11,039	2	
3	Early retirement of debt-amtzn		x								348,078	3	
4	Early retirement of debt		x	Mortgage							403,378	4	
5	Insurance interest		x	Medical malpractice							2,829	5	
	Working Capital												
6	Related party-AMS		x	working capital							113,136	6	
7	Related party-FECII		x	working capital							876	7	
8												8	
9	TOTAL Facility Related						\$ 14,574,100	\$ 14,520,891			\$ 1,541,018	9	
	B. Non-Facility Related*												
10	Interest Income-replacement reserve		x								(78)	10	
11	Interest income -residents		x								(921)	11	
12	interest income IDPA		x	late payments							(23,244)	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (24,243)	14	
15	TOTALS (line 9+line14)						\$ 14,574,100	\$ 14,520,891			\$ 1,516,775	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 70,398 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 2011 report.		\$	504,100	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.)		\$	497,835	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(6,265)	3	
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	512,800	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.		\$	506,535	7	
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax		\$	6530
		Total Real Estate Tax Expense, Sch V, Line 33		\$	513,065
Real Estate Tax Bill for Calendar Year:		2007	364,896	8	
		2008	359,552	9	
		2009	272,529	10	
		2010	489,415	11	
		2011	497,835	12	
the current year accrual is based on an estimated 3% increase of the prior year tax					

		FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	\$		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.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates of Barrington, Inc. 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 2011 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 2011.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	<u>\$ 303,210.00</u>	<u>\$ 5,249.00</u>
2. <u>See attached (Supplement)</u>	<u>Related party-FECII, Inc.</u>	<u>\$ 37,853.00</u>	<u>\$ 1,281.00</u>
3. <u>01-12-107-016-0000</u>	<u>Nurisng Home Facility</u>	<u>\$ 497,835.00</u>	<u>\$ 497,835.00</u>
4. <u></u>	<u></u>	<u>\$</u>	<u>\$</u>
5. <u></u>	<u></u>	<u>\$</u>	<u>\$</u>
6. <u></u>	<u></u>	<u>\$</u>	<u>\$</u>
7. <u></u>	<u></u>	<u>\$</u>	<u>\$</u>
8. <u></u>	<u></u>	<u>\$</u>	<u>\$</u>
9. <u></u>	<u></u>	<u>\$</u>	<u>\$</u>
10. <u></u>	<u></u>	<u>\$</u>	<u>\$</u>
TOTALS		<u>\$ 838,898.00</u>	<u>\$ 504,365.00</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 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

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.**

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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing facility		2003	\$ 1,206,945	1
2					2
3	TOTALS			\$ 1,206,945	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4		Building Acquisition: GL 1702/LLC		2003	6,933,811	154,917	39	154,917		1,500,559
5		Renovation: interior: GL 1703/LLC		2007	4,351,504	111,577	39	111,577		641,568
6		Adj Value For D/T prior owners (LLC)		2003	204,498	5,244	39	5,244		47,631
7										
8										
	Improvement Type**									
9	ABC-Water Heater GL 1705/Inc.			2004	32,509	3,251	10	3,251		20,408
10	Oak Fire and Security-Fire alarm control panel GL 1705/Inc.			2004	6,400	640	10	640		3,948
11	Oak Fire and Security-Air handler shutdown GL 1705/Inc.			2004	3,120	312	10	312		1,924
12	ABC-37 gallon water heater GL 1705/Inc.			2004	7,274	606	12	606		5,818
13	Top Notch: Compressor: Kitchen GL 1705/Inc.			2004	1,603	160	10	160		1,295
14	Polina Landscape(sod, soil and clay) GL 1704/Inc.			2004	7,388		3			7,388
15	Central Sprinklers Auto-repair sprinkler system: GL 1705/Inc.			2005	13,721	1,372	10	1,372		10,976
16	CSAS-replace dry spinkler: GL 1705/Inc.			2005	3,495	349	10	349		2,735
17	CSAS-replace dry spinkler: GL 1705/Inc.			2005	1,843	184	10	184		1,427
18	GT Mechanical-replace fans: GL 1705/Inc.			2005	1,681	168	10	168		1,316
19	Top Notch-dishwasher(pump/impe GL 1705/Inc.			2005	4,490	449	10	449		3,218
20	ABC Repair damaged sewer line: GL 1705/Inc.			2005	11,445	1,144	10	1,144		8,104
21										
22	Projector Screen Installation: GL 1705/Inc.			2006	3,674		5			3,674
23	Replace blower wheel/air handler: GL 1705/Inc.			2006	4,189	419	10	419	0	2,654
24	Replace chiller controller: GL 1705/Inc.			2006	5,258	526	10	526	0	3,331
25	Install cable thru pipes in hallway to each wallplate:GL 1705/Inc.			2006	14,500	725	20	725		4,773
26	Replace boiler expansion tanks: GL 1705/Inc.			2006	4,607	230	20	230	(0)	1,495
27	New Roof: GL 1703/LLC			2006	138,536	13,854	10	13,854		83,389
28	ABC renovation/exterior/landscaping: GL 1703/LLC			2007	321,660	21,444	15	21,444		120,923
29										
30	ABC-New corner guards for new wall coverings: GL 1704/Inc.			2007	2,645	265	10	265		1,545
31	ABC-New plumbing in Parlor Room: Inc.			2007	20,504	2,050	10	2,050		11,960
32	New Fire Sprinkler: GL 1705/Inc.			2007	2,791	279	10	279		1,651
33	Replace fire sprinklers: GL 1705/Inc.			2007	2,887	289	10	289		1,710
34	American Backflow: repipe/repair backflow/drain/etc.: GL 1705/Inc.			2007	2,955	296	10	296		1,701
35	ABC-Installed new windows: GL 1705/Inc.			2007	3,847	256	15	256		1,280
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:

01/01/2012

Ending:

12/31/2012

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	\$	\$ 3,191	37
38									38
39	ABC - repipe existing ansol system	2007	7,263	726	10	726		4,235	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		2,490	45
46	install new sprinkler heads	2007	5,063	506	10	506		2,825	46
47	installed new exhaust fan	2007	3,125	313	10	313		1,747	47
48	installed new landscaping	2007	18,391	1,839	10	1,839		10,115	48
49	installed new irrigation line & heads	2007	7,017	702	10	702		3,861	49
50	replaced new air compressor	2007	24,614	2,051	12	2,051		11,110	50
51	replaced drywall carpentry	2007	26,605	2,661	10	2,661		13,970	51
52	replaced broken door closer with new closer worn ceiling	2007	2,976	447	5	447		2,976	52
53	replaced broken kitchen equipment with new equipment	2007	9,282	928	10	928		4,717	53
54	relaced broken kitchen equipment with new equipment	2007	4,473	447	10	447		2,272	54
55									55
56	Renovation Exterior Landscaping (LLC)	2007	7,938	529	15	529		2,689	56
57	Renovation Extras, change order (LLC)	2007	1,100	73	15	73		365	57
58	Landscaping: Rocks,Floral, Edging (LLC)	2007	24,500	1,633	15	1,633	(0)	9,118	58
59									59
60									60
61	ABC - installed new internal paging system	2008	2,557	128	20	128		618	61
62	ABC - replaced broken shower faucet with new one	2008	3,780	378	10	378		1,859	62
63	ABC - replaced broken footboard with new footboard	2008	6,128	1,226	5	1,226		5,925	63
64	Top Notch - replaced broken condenser with new condenser	2008	4,475	298	15	298		1,391	64
65	Central States - removed & install new fire sprinkler	2008	8,330	333	25	333		1,471	65
66	CENSAU - replaced sprinkler	2008	6,085	243	25	243		972	66
67	GT Mechanical - repair ductwork	2008	3,062	307	10	307		1,224	67
68	Central States - Fire alarm repaired & replaced	2008	9,687	969	10	969		3,876	68
69	Renovation ABC Closing HUD statement (LLC)	2008	9,600	640	15	640		3,093	69
70	TOTAL (lines 4 thru 69)		\$ 12,326,980	\$ 339,404		\$ 339,404	\$ (0)	\$ 2,594,512	70

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,326,980	\$ 339,404		\$ 339,404	\$ (0)	\$ 2,594,512	1
2	CENSAU - Repaired frozen damage pipe	2009	4,297	859	5	859		3,365	2
3	CENSAU - Repaired sprinkler system	2009	4,190	838	5	838		3,282	3
4	ABC - repaired corner guards	2009	4,621	924	5	924		3,311	4
5	GT Mech - repair compressor	2009	3,339	668	5	668		2,338	5
6	ABC - Window replaced	2010	2,610	261	10	261		718	6
7	AMS/Washburn Machinery - Laundry machine repair	2010	2,512	502	5	502		1,255	7
8	ABC - Ceiling repairs	2010	8,842	884	10	884		1,915	8
9	ABC - Corner guard	2010	5,076	508	10	508		1,101	9
10	ABC - Pond & Patio	2011	105,094	7,006	15	7,006		9,341	10
11	JM Allen - Gazebo Installation	2011	9,300	620	15	620		827	11
12	ABC - Pond & Patio Plumb & Electric	2011	19,299	1,287	15	1,287		1,609	12
13	ADG - Raised Planter Box	2011	5,559	556	10	556		695	13
14	ABC - Gazebo Landscaping	2011	46,222	3,081	15	3,081		3,595	14
15	ABC - Compressor Repair Overload Units	2011	5,727	1,145	5	1,145		1,527	15
16	Repair Fire Pump & Bearing Caps	2011	7,334	733	10	733		733	16
17									17
18	Repair leaks in pipes - USFIRE	2012	5,912	394	10	394		394	18
19	Window seals in resident rooms- - ALDBEN	2012	5,330	444	5	444		444	19
20	Attic repair - VALFIR	2012	5,818	291	5	291		291	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)		\$ 12,578,061	\$ 360,406		\$ 360,406	\$ (0)	\$ 2,631,252	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:

01/01/2012

Ending:

12/31/2012

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 12,578,061	\$ 360,406		\$ 360,406	\$ (0)	\$ 2,631,252	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	73	16	73		1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,816	8
9	Forum Prof Ctr: Remodel/electrical	2001	720	26	7	26		694	9
10	Forum Prof Ctr: bathroom remodel	2002	637	45	5	45		637	10
11	Forum Prof Ctr: remodel suites/etc.	2003	818	81	9	81		818	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	101	7	101		2,291	12
13	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		590	13
14	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	59	7	59		389	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	420	51	7	51		284	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	7	82		264	17
18	Forum Prof Ctr: Building Renovations	2010	1,455	295	7	295		676	18
19	Forum Prof Ctr: Building Renovations	2011	6,379	648	7	648		802	19
20	Forum Prof Ctr: Building Renovations	2012	278	38	7	38		38	20
21	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	21
22	Alden Mgt Servs: Remodel suites	2002	282		7			282	22
23	Alden Mgt Servs: Remodel suites	2003	6,115		7			6,115	23
24									24
25									25
26	Adj for ABC related profit	2008	(126)	(22)		(22)		(99)	26
27	Adj for ABC related profit	2009	(61)	(14)		(14)		(49)	27
28	Adj for ABC related profit	2010	(202)	(10)		(10)		(25)	28
29	Adj for ABC related profit	2011	1,372	56		56		84	29
30	Adj for ABC related profit	2012	329	27		27		27	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,665,663	\$ 361,944		\$ 361,944	\$ (0)	\$ 2,709,854	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	\$1,775,905	\$147,756	\$147,756	\$	various	\$874,796	71
72	Current Year Purchases	89,092	5,629	5,629		various	2,691	72
73	Fully Depreciated Assets	115,133	110	110		various	115,133	73
74								74
75	TOTALS	\$1,980,130	\$153,495	\$153,495	\$		\$992,620	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)	\$15,856,649	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$515,439	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$515,439	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)	\$3,706,385	85

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

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

G. Construction-in-Progress

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

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: arelated partyy-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

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: \$26,272
- Description: Copy machine lease/other various officce equipment
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Related party-Pg 6A	various	\$ #####	\$ 21,643	17
18					18
19	Auto Lease GL 6890	various	489.58	5,875	19
20					20
21	TOTAL		\$ #####	\$ 27,518	21

10. Effective dates of current rental agreement:

Beginning12/31/2003

Ending11/30/2013

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

	Fiscal Year Ending	Annual Rent
12.	12/31/13	\$Varies
13.	12/31/14	\$Varies
14.	12/31/15	\$Varies

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

Skilled nursing on site.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

C. CONTRACTUAL INCOME

ALLOCATION OF COSTS (d)

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

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

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.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 703,167	\$		\$ 703,167	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			104,423			104,423	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			1,038,725			1,038,725	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See Pg 16A	# of prescrpts				871,231		871,231	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Exceptional Care	39-1,39-3					139,286		139,286	12
13	Other (specify): See Pg 16A			579,500		476,058	453,426		1,508,984	13
14	TOTAL			\$ 579,500		\$ 2,322,373	\$ 1,463,943		\$ 4,365,816	14

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

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

XIV. Special Services (Direct Cost)

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT	39-3	To Col 5	\$0.00	\$703,167.23
2.	ST	39-3	To Col 5	0.00	104,423.24
3.					
4.	PT	39-3	To Col 5	0.00	1,038,725.23
5.					
6.					
7.					
8.					
	Pharmacy Supplies per GL			0.00	681,969.16
	Manual Input from Related Party- Forum Drugs				189,262.00
9.	Total to line 9 Pharmacy	See Pg 16A	To Col 6	0.00	871,231.16
10.					
11.					
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00	0.00
12.	Exceptional Care-Salaries:	See pg 16A	To Col. 5	0.00	0.00
12.	Exceptional Care-Supplies:	See pg 16A	To Col. 6	0.00	139,286.12
	Total Exceptional Care (Line 12, Col 8)			0.00	139,286.12
13.	Other:	See Pg 16A			
13.	Col 5: Manual Input: Related Party - CPT		To Col 5		(16,470.00)
13.	Col 5: Manual Input: Related Party - CPT		To Col 5		492,527.00
13.	Col 3. Salary Split				579,500.00
	Other			0.00	1,453,912.00

Manual Input: Related Party - Prism			(45,310.00)
Manual Input: Related Party FECII - I.V.			(545,813.00)
Manual Input: Related Party FECII - Wound Care			(2,517.00)
Oxygen, from reclass worksheet (Pg 4A)			85,681.00
Reclasses to column 5 for Lines 12 & 13			(492,527.00)

13. Col 6: Supplies Total	To Col 6	0.00	453,426.00

13. Total Line 13, Column 8		0.00	1,508,983.00

14. Total		0.00	4,365,815.98
			=====

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	\$	\$ 60,640	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 140,000)	3,254,755	3,254,755	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		61,077	6
7	Other Prepaid Expenses	13,536	13,536	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd parties	109,816	602,887	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,378,107	\$ 3,992,895	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		11,082,146	14
15	Leasehold Improvements, at Historical Cost	288,351	1,959,368	15
16	Equipment, at Historical Cost	306,938	668,236	16
17	Accumulated Depreciation (book methods)	(367,078)	(3,499,850)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		58,716	21
22	Other Long-Term Assets (specify: Refinancing fees)		67,636	22
23	Other(specify): Due from affiliates	4,823,974	4,823,974	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 5,052,185	\$ 16,367,171	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,430,292	\$ 20,360,066	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 976,075	\$ 979,506	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	324,252	324,252	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	535,792	535,792	30
31	Accrued Taxes Payable (excluding real estate taxes)	84,007	84,007	31
32	Accrued Real Estate Taxes(Sch.IX-B)		512,800	32
33	Accrued Interest Payable		30,252	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp,Due HFS,SalesTax,Etc.	166,953	166,951	36
37	Due to affiliates/ST portion of note	3,319,913	3,560,103	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,406,992	\$ 6,193,663	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		14,304,701	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to affiliates			43
44	S/holder loans, others			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 14,304,701	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 5,406,992	\$ 20,498,364	46
47	TOTAL EQUITY(page 18, line 24)	\$ 3,023,300	\$ (138,298)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,430,292	\$ 20,360,066	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,803,276	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded		3
4	after prior year report submitted:	121,904	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,925,180	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,098,120	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)	\$ 1,098,120	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)	\$ 3,023,300	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Estates of Barrington# 0046524Report Period Beginning: 01/01/2012Ending: 12/31/2012

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	\$ 16,303,395	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 16,303,395	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	166,340	6
7	Oxygen	264,992	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 431,332	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	1,291	12
13	Barber and Beauty Care	94	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	4,641	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	49	19
20	Radiology and X-Ray	120	20
21	Other Medical Services	13,829	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 20,024	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	23,244	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 23,244	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG19A</u>	17,968	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 17,968	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 16,795,963	30

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,025,158	31
32	Health Care	3,941,728	32
33	General Administration	3,123,277	33
	B. Capital Expense		
34	Ownership	1,657,449	34
	C. Ancillary Expense		
35	Special Cost Centers	4,700,980	35
36	Provider Participation Fee	249,251	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 15,697,843	40
41	Income before Income Taxes (line 30 minus line 40)**	1,098,120	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,098,120	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 4,546,549	44
45	Private Pay - Net Inpatient Revenue	834,850	45
46	Medicare - Net Inpatient Revenue	9,334,321	46
47	Other-(specify) <u>Charity/Sales allow</u>	(11,379)	47
48	Other-(specify) <u>hospice/insurance</u>	1,599,054	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 16,303,395	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 done 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 01/01/2012 Ending:

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc. income - Donations	1,908.00
Misc. income - Bus transport	8.00
Misc. income - Food Vendor Rebate	349.00
Misc income - Medical Records	5,278.00
Misc. income - Other	500.00
Misc. income - Wage service fees	17.00
Adjustment to prior year expense	2,288.00
Gain on Sale of Assets	7,620.00
Line 29 Total:	<u><u>17,968.00</u></u>

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,080	2,080	\$ 110,856	\$ 53.30	1
2	Assistant Director of Nursing	1,680	1,680	64,397	38.33	2
3	Registered Nurses	51,885	55,015	1,751,586	31.84	3
4	Licensed Practical Nurses	13,303	14,460	377,168	26.08	4
5	CNAs & Orderlies	91,320	97,678	1,265,877	12.96	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,927	2,156	31,141	14.44	8
9	Activity Director	2,016	2,016	30,771	15.26	9
10	Activity Assistants	6,083	6,448	69,791	10.82	10
11	Social Service Workers	3,680	3,760	64,392	17.13	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	37,986	18.26	13
14	Head Cook	5,360	5,537	118,446	21.39	14
15	Cook Helpers/Assistants	43,852	47,312	482,408	10.20	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	51,747	24.88	17
18	Housekeepers	16,044	17,448	212,794	12.20	18
19	Laundry	5,345	5,751	62,666	10.90	19
20	Administrator	2,080	2,080	93,461	44.93	20
21	Assistant Administrator	880	880	22,116	25.13	21
22	Other Administrative	10,400	10,586	309,904	29.27	22
23	Office Manager	2,080	2,080	26,143	12.57	23
24	Clerical	2,413	2,460	21,372	8.69	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	4,128	4,128	136,246	33.01	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,080	2,080	38,061	18.30	31
32	Other Health Care Unit Mngr	5,656	5,656	68,271	12.07	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	278,452	295,451	\$ 5,447,600 *	\$ 18.44	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	Monthly	\$ 22,800	1-3	35
36	Medical Director	Monthly	43,134	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	Monthly	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	Varies	3,880	11-3	44
45	Social Service Consultant	Varies	560	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 73,254		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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	Ownership %	Amount	Description		Amount	Description	Amount	
NIENABER, GREGORY K	Administrator	0	\$ 53,859	Workers' Compensation Insurance		\$ 167,245	IDPH License Fee	\$	
WOEBBEKING, LORRIE M	Administrator	0	39,602	Unemployment Compensation Insurance		57,316	Advertising: Employee Recruitment	60	
WOEBBEKING, LORRIE M	Assist. Admin.	0	22,116	FICA Taxes		403,830	Health Care Worker Background Check	1,290	
		0		Employee Health Insurance		109,131	(Indicate # of checks performed 159)		
		0		Employee Meals		50,023	Patient Background Checks	399	
		0		Illinois Municipal Retirement Fund (IMRF)*			Surety Bond	138	
		0		Union,Health,Welfare		113,597	Illinois Health Care Assn.	9,232	
		0		Pension		33,353	Col Health/Allscripts	492	
TOTAL (agree to Schedule V, line 17, col. 1)				Dental and Life Ins.		1,872	Related party- AMS	2,236	
(List each licensed administrator separately.)			\$ 115,577	Misc empl costs/relations		2,920	Corp. Annual Report	335	
B. Administrative - Other				Vaccinations/drug tests		5,672	Less: Public Relations Expense	()	
Description			Amount	401K Match		2,405	Non-allowable advertising	()	
			\$			0	Yellow page advertising	()	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	TOTAL (agree to Schedule V, line 22, col.8)		\$ 947,364	TOTAL (agree to Sch. V, line 20, col. 8)		
(Attach a copy of any management service agreement)									
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
Alden Management Servs.	Consulting		\$ 1,164,838			\$	Out-of-State Travel	\$	
ams(eliminated)	Allocated Legal Fees		37,812						
MidCap Legal fees(eliminated)	Legal fees non-collection		2,464						
Jackson Lewis	Legal fees non-collection		344				In-State Travel		
Schmidt Salzman	credit for legal work		(10,000)						
MICPEE MPRO Administration Or	Consultation		2,440						
BDO/Baker Tilly/Ava Daley	Accounting Fees		4,915				Related party- AMS	773	
Midcap Fees(Eliminated)	Accounting Fees		738				Seminar Expense	0	
Ken Fisch	Legal Fees -Collections		21,126				IHCA convention	1,336	
							Skills/other training	370	
							Entertainment Expense	()	
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)		
(If total legal fees exceed \$5,000, attach copy of invoices.)			\$ 1,224,677				TOTAL	\$ 2,479	

*** Attach copy of IMRF notifications**

****See instructions.**

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	Amount of Expense Amortized Per Year								
					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?

Yes
- (2)

Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

IHCA \$ 9,232
- (3)

Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes
- (4)

Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?
- (5)

Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 yrs
- (6)

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

\$

27,494

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.

\$

249,251

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.

\$

50,023

Has any meal income been offset against related costs?

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 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.