FOR BHF USE

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2014
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2014)

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: 0037762

Facility Name: Albany Care

Address: 901 Maple Avenue (Number) Evanston (City) 60202 (Zip Code)

County: Cook

Telephone Number: (847) 475-4000 **Fax #** (847) 475-8316

HFS ID Number:

Date of Initial License for Current Owners: 11/1/1991

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steve Lavenda **Telephone Number:** (847) 236-1111
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 01/01/14 to 12/31/14 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)
(Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed)
(Date)
(Print Name and Title) Cary N. Drazner, C.P.A.
(Firm Name & Address) Frost, Ruttenberg & Rothblatt, P.C.
111 Pfingsten Road, Suite 300 Deerfield, IL 60015
(Telephone) (847) 236-1111 Fax # (847) 236-1155

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 Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3	417	Intermediate (ICF)	417	152,205	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	417	TOTALS	417	152,205	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF	88,679	1,359	34,495	124,533	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	88,679	1,359	34,495	124,533	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 81.82%

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

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 11/01/1991

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 11/01/1991 NO [ ]

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

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL	MODIFIED CASH*	CASH*
[X]	[ ]	[ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2014 Fiscal Year: 12/31/2014

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	393,333	61,322	67,336	521,991		521,991	(37,833)	484,158			1
2	Food Purchase		547,163		547,163	(20,440)	526,723	(59)	526,664			2
3	Housekeeping	306,569	69,638		376,207		376,207		376,207			3
4	Laundry		19,877	37,733	57,610		57,610		57,610			4
5	Heat and Other Utilities			356,717	356,717		356,717	(20,021)	336,696			5
6	Maintenance	71,069	48,959	219,916	339,944		339,944	(25,594)	314,350			6
7	Other (specify):*							9,448	9,448			7
8	TOTAL General Services	770,971	746,959	681,702	2,199,632	(20,440)	2,179,192	(74,059)	2,105,133			8
	B. Health Care and Programs											
9	Medical Director			3,600	3,600		3,600		3,600			9
10	Nursing and Medical Records	2,542,858	60,086	165,712	2,768,656		2,768,656	(30,656)	2,738,000			10
10a	Therapy	45,126		50,040	95,166		95,166	(25,705)	69,461			10a
11	Activities	301,526	23,485		325,011		325,011		325,011			11
12	Social Services	424,937		6,600	431,537		431,537		431,537			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							13,482	13,482			15
16	TOTAL Health Care and Programs	3,314,447	83,571	225,952	3,623,970		3,623,970	(42,879)	3,581,091			16
	C. General Administration											
17	Administrative	216,149		903,542	1,119,691		1,119,691	(646,534)	473,157			17
18	Directors Fees											18
19	Professional Services			304,032	304,032	(12,390)	291,642	(180,245)	111,397			19
20	Dues, Fees, Subscriptions & Promotions			135,028	135,028		135,028	(63,432)	71,596			20
21	Clerical & General Office Expenses	435,332	104,011	201,890	741,233		741,233	181,577	922,810			21
22	Employee Benefits & Payroll Taxes			756,695	756,695	20,440	777,135		777,135			22
23	Inservice Training & Education											23
24	Travel and Seminar			6,274	6,274		6,274	1,717	7,991			24
25	Other Admin. Staff Transportation			30,832	30,832		30,832	21,292	52,124			25
26	Insurance-Prop.Liab.Malpractice			283,256	283,256		283,256	35,446	318,702			26
27	Other (specify):*							87,716	87,716			27
28	TOTAL General Administration	651,481	104,011	2,621,549	3,377,041	8,050	3,385,091	(562,463)	2,822,628			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,736,899	934,541	3,529,203	9,200,643	(12,390)	9,188,253	(679,401)	8,508,852			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 Albany Care #0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			136,987	136,987		136,987	248,999	385,986			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			165	165		165	1,285,709	1,285,874			32
33	Real Estate Taxes					12,390	12,390	664,247	676,637			33
34	Rent-Facility & Grounds			3,139,000	3,139,000		3,139,000	(3,139,000)				34
35	Rent-Equipment & Vehicles			15,953	15,953		15,953	13,575	29,528			35
36	Other (specify):*							201,202	201,202			36
37	**TOTAL Ownership**			3,292,105	3,292,105	12,390	3,304,495	(725,268)	2,579,227			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):*			60,000	60,000		60,000	(60,000)				43
44	**TOTAL Special Cost Centers**			60,000	60,000		60,000	(60,000)				44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,736,899	934,541	6,881,308	12,552,748		12,552,748	(1,464,669)	11,088,079			45

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(24,193)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(179,913)	30		9
10	Interest and Other Investment Income	(1,403)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(59)	02		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
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(41,938)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(15,558)	21		24
25	Fund Raising, Advertising and Promotional	(5,492)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(15,013)	21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(144,163)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (427,732)		$	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)	(1,036,937)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (1,036,937)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,464,669)		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.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Albany Care

ID# 0037762

Report Period Beginning: 01/01/14

Ending: 12/31/14

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Legal Fees- Collections	$ (297)	21	1
2	Bank Fees	(6,710)	21	2
3	Alliance for Living- PAC Committee	(22,123)	20	3
4	Capitalized R&M	(18,410)	06	4
5	Jury Duty Income	(86)	10	5
6	Non- Allowable Legal	(321)	19	6
7	Non Allowable Admin	(60,000)	43	7
8				8
9				9
10				10
11				11
12				12
13	Building Co:			13
14	Amortization- Bldg. Company	(4,858)	36	14
15	Office Expense - Bldg. Company	(12)	20	15
16	Replacement Tax- Bldg. Company	(19)	21	16
17	Professional Fees- Bldg. Company	(5,997)	19	17
18	Licsenses and Fees	(350)	20	18
19	Capitalized R&M Building	(24,980)	06	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**	(144,163)		49

Albany Care

ID# 0037762

Report Period Beginning: 01/01/14

Ending: 12/31/14

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
50		$		1
51				2
52				3
53				4
54				5
55				6
56				7
57				8
58				9
59				10
60				11
61				12
62				13
63				14
64				15
65				16
66				17
67				18
68				19
69				20
70				21
71				22
72				23
73				24
74				25
75				26
76				27
77				28
78				29
79				30
80				31
81				32

82				33
83				34
84				35
85				36
86				37
87				38
88				39
89				40
90				41
91				42
92				43
93				44
94				45
95				46
96				47
97				48
98	**Total**	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Albany Care # 0037762 **Report Period Beginning:** 01/01/14 **Ending:** 12/31/14

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

	Operating Expenses	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)	
	A. General Services													
1	Dietary				(37,833)								(37,833)	1
2	Food Purchase	(59)											(59)	2
3	Housekeeping													3
4	Laundry													4
5	Heat and Other Utilities	(24,193)			4,172								(20,021)	5
6	Maintenance	(43,390)	29,297	(26,751)	15,250								(25,594)	6
7	Other (specify):*			1,461	7,987								9,448	7
8	**TOTAL General Services**	(67,642)	29,297	(25,290)	(10,424)								(74,059)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(86)		(47,462)	16,892								(30,656)	10
10a	Therapy				(25,705)								(25,705)	10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*			7,440	6,042								13,482	15
16	**TOTAL Health Care and Programs**	(86)		(40,022)	(2,771)								(42,879)	16
	C. General Administration													
17	Administrative			(817,400)	170,866								(646,534)	17
18	Directors Fees													18
19	Professional Services	(6,318)	5,997	(214,180)	34,256								(180,245)	19
20	Fees, Subscriptions & Promotions	(69,915)	362	6,121									(63,432)	20
21	Clerical & General Office Expenses	(37,597)	19	219,005	150								181,577	21
22	Employee Benefits & Payroll Taxes													22
23	Inservice Training & Education													23
24	Travel and Seminar			1,717									1,717	24
25	Other Admin. Staff Transportation			21,292									21,292	25
26	Insurance-Prop.Liab.Malpractice		30,703	4,444	299								35,446	26
27	Other (specify):*			52,435	35,281								87,716	27
28	**TOTAL General Administration**	(113,830)	37,081	(726,566)	240,852								(562,463)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(181,558)	66,378	(791,878)	227,657								(679,401)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Albany Care # 0037762 **Report Period Beginning:** 01/01/14 **Ending:** 12/31/14

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

	Capital Expense D. Ownership	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)	
30	Depreciation	(179,913)	416,765		12,147								248,999	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(1,403)	1,316,244	(42,343)	13,211								1,285,709	32
33	Real Estate Taxes		648,323		15,924								664,247	33
34	Rent-Facility & Grounds		(3,139,000)										(3,139,000)	34
35	Rent-Equipment & Vehicles			13,575									13,575	35
36	Other (specify):*	(4,858)	206,060										201,202	36
37	**TOTAL Ownership**	(186,174)	(551,608)	(28,768)	41,282								(725,268)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers													39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*	(60,000)											(60,000)	43
44	**TOTAL Special Cost Centers**	(60,000)											(60,000)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(427,732)	(485,230)	(820,646)	268,939								(1,464,669)	45

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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
See 6- Supplemental		See 6- Supplemental		See 6- Supplemental		

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Income	$ 3,139,000	Albany, LLC	100.00%	$	$ (3,139,000)	1
2	V	32	Interest Income	317	Albany, LLC	100.00%	1,316,561	1,316,244	2
3	V	06	Repairs		Albany, LLC	100.00%	29,297	29,297	3
4	V	36	Amortization		Albany, LLC	100.00%	4,858	4,858	4
5	V	20	Office Expense		Albany, LLC	100.00%	12	12	5
6	V	19	Professional Fees		Albany, LLC	100.00%	5,997	5,997	6
7	V	20	Liscense & Fees		Albany, LLC	100.00%	350	350	7
8	V	36	MIP Insurance Expense		Albany, LLC	100.00%	201,202	201,202	8
9	V	33	Real Estate Tax Expense- net		Albany, LLC	100.00%	648,323	648,323	9
10	V	26	Hazard Insurance Expense		Albany, LLC	100.00%	30,703	30,703	10
11	V	30	Depreciation		Albany, LLC	100.00%	416,765	416,765	11
12	V	21	Replacement Tax		Albany, LLC	100.00%	19	19	12
13	V								13
14	Total			$ 3,139,317			$ 2,654,087	$ * (485,230)	14

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	REPAIRS AND MAINT.	$ 50,040	S.I.R. MANAGEMENT, INC.	100.00%	$ 23,289	$ (26,751)	15
16	V	7	EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	1,461	1,461	16
17	V	10	NURSING	100,080	S.I.R. MANAGEMENT, INC.	100.00%	52,618	(47,462)	17
18	V	15	EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	7,440	7,440	18
19	V	19	PROFESSIONAL FEES	251,172	S.I.R. MANAGEMENT, INC.	100.00%	22,059	(229,113)	19
20	V	20	FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	6,121	6,121	20
21	V	21	CLERICAL & GENERAL	100,080	S.I.R. MANAGEMENT, INC.	100.00%	98,008	(2,072)	21
22	V	24	EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	1,717	1,717	22
23	V	25	OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	21,292	21,292	23
24	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	4,444	4,444	24
25	V	27	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	15,457	15,457	25
26	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	(42,343)	(42,343)	26
27	V	35	AUTO RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	11,293	11,293	27
28	V	35	EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	2,282	2,282	28
29	V								29
30	V	17	ADMINISTRATIVE	873,542	S.I.R. MANAGEMENT, INC.	100.00%	56,142	(817,400)	30
31	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	14,933	14,933	31
32	V	21	CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	221,077	221,077	32
33	V	27	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	36,978	36,978	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 1,374,914			$ 554,268	$ * (820,646)	39

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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. [X] 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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY SALARIES	$ 50,040	S.I.R. MANAGEMENT, INC.	100.00%	$ 12,207	$ (37,833)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	1,801	1,801	16
17	V	10	NURSING SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	16,892	16,892	17
18	V	15	EMP. BEN.-NURSING		S.I.R. MANAGEMENT, INC.	100.00%	2,407	2,407	18
19	V	17	ADMIN./LEGAL SALARIES		S.I.R. MANAGEMENT, INC.	100.00%	170,866	170,866	19
20	V	19	FIN. CONSULT./REGL. DIR.		S.I.R. MANAGEMENT, INC.	100.00%	32,636	32,636	20
21	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	35,281	35,281	21
22	V								22
23	V								23
24	V	10A	DIRECTOR OF SPECIAL REHAB	50,040	S.I.R. MANAGEMENT, INC.	100.00%	24,335	(25,705)	24
25	V	15	EMPLOYEE BENFITS		S.I.R. MANAGEMENT, INC.	100.00%	3,635	3,635	25
26	V								26
27	V	6	MAINTENANCE SALARIES	27,578	S.I.R. MANAGEMENT, INC.	100.00%	39,551	11,973	27
28	V	7	EMPLOYEE BENEFITS		S.I.R. MANAGEMENT, INC.	100.00%	6,186	6,186	28
29	V								29
30	V	5	UTILITIES		S.I.R. MANAGEMENT, INC.	100.00%	4,172	4,172	30
31	V	6	REPAIRS AND MAINT.		S.I.R. MANAGEMENT, INC.	100.00%	3,277	3,277	31
32	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	1,620	1,620	32
33	V	21	CLERICAL & GENERAL		S.I.R. MANAGEMENT, INC.	100.00%	150	150	33
34	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	299	299	34
35	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	12,147	12,147	35
36	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	13,211	13,211	36
37	V	33	REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	15,924	15,924	37
38	V								38
39	Total			$ 127,658			$ 396,597	$ * 268,939	39

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	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			$			$	$ *	39

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	ELLIOTT AND RONNIE ROBINSON	2.386091	APPLEWOOD REHABILITATION CENTER LLC	MATTESON	ALBANY CARE LLC	LINCOLNWOOD	BUILDING CO.	1
2	NOAH WOLFF REVOCABLE TRUST	4.357315	BRYN MAWR CARE INC	CHICAGO	SIR MANAGEMENT	LINCOLNWOOD	MANAGEMENT CO	2
3	MARILYN WOLFF RECOVABLE TRUST	4.357314	COLUMBUS PARK NURSING & REHABILITATION CENTER INC	CHICAGO	SIR PROPERTIES	LINCOLNWOOD	BUILDING CO.	3
4	LAURI WOLFF POLEN	1.438848	DECATUR MANOR HEALTHCARE LLC	DECATUR	OAKTON ARMS	DES PLAINES	ASSISTED LIVING	4
5	RANAN WOLFF	1.438849	ELMWOOD CARE INC	ELMWOOD PARK	LONGTERM CARE LAB	ELK GROVE VILLAGE	LABORATORY	5
6	TZIONA ZEFFRN	1.438850	OAKTON PAVILION	DES PLAINES				6
7	ARI WOLFF	1.438848	GREENWOOD CARE INC	EVANSTON				7
8	CHERYL MAGENCE	1.438849	WESLEY REHABILITATION CENTER	AUBURN, IN				8
9	ERIC ROTHNER	4.556355	NEIGHBORS REHABILTATION CENTER LLC	BYRON				9
10	MELISSA ROTHNER TRUST	1.199040	REGENCY REHABILITATION CENTER LLC	NILES				10
11	DANIEL ROTHNER TRUST	1.199041	ROCK ISLAND NURSING & REHAB CENTER LLC	ROCK ISLAND				11
12	WILLIAM ROTHNER TRUST	1.199041	WILSON CARE INC	CHICAGO				12
13	RACHEL ROTHNER TRUST	1.199041						13
14	ADAM VALES TRUST	1.199041						14
15	KATHRYN VALES TRUST	1.199041						15
16	DENNIS TOSSI	3.117505						16
17	JEFF ORAVEC	.479617						17
18	CHARLENE HILL- JEON	.4796176						18
19	PATRICIA MCDIARMID	.4796177						19
20	GLENDA STRICKLAND	1.918464						20
21	STEVE AND BARBARA GELLER	2.386092						21
22	HARVEY SCOTT	.479616						22
23	LOUISE BERGTHOLD	.719425						23
24	THOMAS WINTER	.719425						24
25	MICHAEL R GIANNIN TRUST DTD 3/13/00	7.314148						25
26	CELESTE GIANNINI TRUST DTD 3/13/00	7.314149						26
27	THE ESTATE OF NORMAN MATTHEW	7.9532						27
28	SHELDON ROBINSON TRUST	4.374101						28
29	FREDA ROBINSON TRUST DTD 10/21/83	4.374101						29
30								30

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	JULIANA BARRISH TRUST DATED 1/26/93	7.314149						1
2	BRYAN BARRISH TRUST DTD 09/01/2004	7.3141148						2
3	SHELDON ROBINSON- LEVITT FAMILY TRUST	2.386091						3
4	MELISSA ROTHNER	.719425						4
5	DANIEL ROTHNER	.719424						5
6	WILLIAM ROTHNER	.719424						6
7	RACHEL ROTHNER	.719425						7
8	EDWARD MATTHEW	2.6511						8
9	KENNETH MATTHEW	2.651080						9
10	SAMUEL MATTHEW/ BRO TRUST	1.3255						10
11	HARRISON MATTHEW/ BRO TRUST	1.3255						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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Bryan Barrish	Relative	Administrative	N/A	See Attached	6.63	14.73%	Alloc. Salary	$ 33,141	17-7	1
2	Kirsten Barrish	Relative	Clerical	N/A	See Attached	8.29	16.58%	Alloc. Salary	15,286	21-7	2
3	Sarah Barrish	Relative	Administrative	N/A	See Attached	7.46	16.58%	Alloc. Salary	20,160	17-7	3
4	Louise Bergthold	Owner	Administrative	.719425	See Attached	9.94	16.58%	Alloc. Salary	33,141	17-7	4
5	Michael Giannini	Relative	Administrative	N/A	See Attached	5.8	14.5%	Fee/Alloc.Sal	57,661	17-3;17-7	5
6	Nenita Guzman	Relative	Dietary	N/A	See Attached	8.29	16.58%	Alloc. Salary	12,207	1-7	6
7	Patricia McDiarmid	Owner	Administrative	.4796177	See Attached	8.29	16.58%	Alloc. Salary	26,144	17-7	7
8	Jeff Oravec	Owner	Administrative	.479617	See Attached	6.63	16.58%	Alloc. Salary	23,000	17-7	8
9	Dennis Tossi	Owner	Administrative	3.117%	See Attached	40	100%	Alloc. Salary	149,955	17-1	9
10	See Supplemental Schedule								39,831		10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	$ 410,526		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 Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 [X]

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	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	TOTALS					$	$		$	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 [X] NO [ ]

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

Name of Related Organization: S.I.R. MANAGEMENT, INC.
Street Address: 6840 N. LINCOLN
City / State / Zip Code: LINCOLNWOOD, IL. 60712
Phone Number: (847) 675 -7979
Fax Number: (847) 675 -0555

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	REPAIRS AND MAINT.	PATIENT DAYS	751,530	16	$ 140,542	$ 58,090	124,533	$ 23,289	1
2	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	751,530	16	8,819		124,533	1,461	2
3	10	NURSING	PATIENT DAYS	751,530	16	317,539	317,539	124,533	52,618	3
4	15	EMP. BEN.-H.C.	PATIENT DAYS	751,530	16	44,898		124,533	7,440	4
5	19	PROFESSIONAL FEES	PATIENT DAYS	751,530	16	133,120	89,849	124,533	22,059	5
6	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	751,530	16	36,940		124,533	6,121	6
7	21	CLERICAL & GENERAL	PATIENT DAYS	751,530	16	591,459	531,411	124,533	98,008	7
8	24	EDUCATION & SEMINAR	PATIENT DAYS	751,530	16	10,362		124,533	1,717	8
9	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	751,530	16	128,491		124,533	21,292	9
10	26	INSURANCE	PATIENT DAYS	751,530	16	26,818		124,533	4,444	10
11	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	751,530	16	93,282		124,533	15,457	11
12	32	INTEREST	PATIENT DAYS	751,530	16	(255,531)		124,533	(42,343)	12
13	35	AUTO RENTAL	PATIENT DAYS	751,530	16	68,150		124,533	11,293	13
14	35	EQUIPMENT RENTAL	PATIENT DAYS	751,530	16	13,772		124,533	2,282	14
15										15
16	17	ADMINISTRATIVE	PATIENT DAYS	751,530	16	338,802	338,802	124,533	56,142	16
17	19	PROFESSIONAL FEES	PATIENT DAYS	751,530	16	90,119		124,533	14,933	17
18	21	CLERICAL & GENERAL	PATIENT DAYS	751,530	16	1,334,152	1,203,304	124,533	221,077	18
19	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	751,530	16	223,152		124,533	36,978	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 3,344,886	$ 2,538,995		$ 554,268	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 [X] NO [ ]

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

Name of Related Organization: S.I.R. MANAGEMENT, INC.
Street Address: 6840 N. LINCOLN
City / State / Zip Code: LINCOLNWOOD, IL. 60712
Phone Number: (847) 675 -7979
Fax Number: (847) 675 -0555

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	DIETARY SALARIES	PATIENT DAYS	751,530	16	$ 73,669	$ 73,669	124,533	$ 12,207	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	751,530	16	10,866		124,533	1,801	2
3	10	NURSING SALARIES	PATIENT DAYS	751,530	16	101,941	101,941	124,533	16,892	3
4	15	EMP. BEN.-NURSING	PATIENT DAYS	751,530	16	14,528		124,533	2,407	4
5	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	751,530	16	1,031,137	1,031,137	124,533	170,866	5
6	19	FIN. CONSULT./REGL. DIR.	PATIENT DAYS	751,530	16	196,950		124,533	32,636	6
7	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	751,530	16	212,914		124,533	35,281	7
8										8
9										9
10	10A	DIRECTOR OF SPECIAL REHA	SPECIAL REHAB INC.	274,680	15	133,582	133,582	50,040	24,335	10
11	15	EMPLOYEE BENFITS	SPECIAL REHAB INC.	274,680	15	19,951		50,040	3,635	11
12										12
13	6	MAINTENANCE SALARIES	MAINTENANCE INC.	395,144	15	566,698	566,698	27,578	39,551	13
14	7	EMPLOYEE BENEFITS	MAINTENANCE INC.	395,144	15	88,633		27,578	6,186	14
15										15
16	5	UTILITIES	ALLOCATED SQ FT	12,880	15	25,179		2,134	4,172	16
17	6	REPAIRS AND MAINT.	ALLOCATED SQ FT	12,880	15	19,781		2,134	3,277	17
18	19	PROFESSIONAL FEES	ALLOCATED SQ FT	12,880	15	9,777		2,134	1,620	18
19	21	CLERICAL & GENERAL	ALLOCATED SQ FT	12,880	15	907		2,134	150	19
20	26	INSURANCE	ALLOCATED SQ FT	12,880	15	1,804		2,134	299	20
21	30	DEPRECIATION	ALLOCATED SQ FT	12,880	15	73,312		2,134	12,147	21
22	32	INTEREST	ALLOCATED SQ FT	12,880	15	79,739		2,134	13,211	22
23	33	REAL ESTATE TAXES	ALLOCATED SQ FT	12,880	15	96,114		2,134	15,924	23
24										24
25	TOTALS					$ 2,757,482	$ 1,907,027		$ 396,597	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	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	TOTALS					$	$		$	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	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	TOTALS					$	$		$	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	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	TOTALS					$	$		$	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	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	TOTALS					$	$		$	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	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	TOTALS					$	$		$	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	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	TOTALS					$	$		$	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	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	TOTALS					$	$		$	25

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 Capital		X	Mortgage			$	$ 37,297,243			$ 1,316,561	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Alloc. SIR Management	X									13,211	6
7	HP Bank		X	Line of credit							165	7
8												8
9	TOTAL Facility Related						$	$ 37,297,243			$ 1,329,937	9
	B. Non-Facility Related*											
10	Interest Income		X								(1,403)	10
11	Interest Income- BLDG Co	X									(317)	11
12	Alloc. SIR Management	X									(42,343)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ (44,063)	14
15	TOTALS (line 9+line14)						$	$ 37,297,243			$ 1,285,874	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$ 201,202** **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.)**

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
6												6
7	TOTAL Long-Term											7
	Working Capital											
8							$	$			$	8
9												9
10												10
11												11
12												12
13												13
14	TOTAL Working Capital											14
	B. Non-Facility Related*											
15							$	$			$	15
16												16
17												17
18												18
19												19
20	TOTAL Non-Facility Related											20

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

Facility Name & ID Number Albany Care # 0037762 **Report Period Beginning:** 01/01/14 **Ending:** 12/31/14

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2013 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 560,000	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.)		$ 604,247	2
3. Under or (over) accrual (line 2 minus line 1).		$ 44,247	3
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 620,000	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.)**		$ 12,390	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** $ 43,052 **For** 03,10 **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.		$ 676,637	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2009	458,690	8
	2010	506,302	9
	2011	508,858	10
	2012	533,112	11
	2013	588,323	12

Accrual= $588323 x 1.05= $620,000 (rounded)

Alloc. -SIR Management: $15,924

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2013	$	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.

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Albany Care COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037762

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	11-19-121-019-0000	Long Term Care Property	$ 588,322.86	$ 588,322.86
2.	See Attached	See Attached	$ 116,016.54	$ 15,053.82
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 704,339.40	$ 603,376.68

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? X YES _____ 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.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Albany Care COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0037762

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 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 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$

4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

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 _____ NO

If YES, attach an explanation & 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 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 211,753 B. General Construction Type: Exterior Brick Frame _____ Number of Stories 7

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (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? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (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 [X] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	24,573		$ 84,558	1
2					2
3	TOTALS	24,573		$ 84,558	3

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	417		1991	1972	$ 7,267,391	$ 416,765	35	$	$ (416,765)	$ 7,267,391	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1993	61,428		20			61,421	9
10	Various			1994	120,534		20	3,861	3,861	120,526	10
11	Various			1995	291,499		20	14,331	14,331	278,922	11
12	Various			1996	58,666		20	2,933	2,933	54,325	12
13	Various			1997	72,445		20	3,505	3,505	62,798	13
14	Various			1998	177,216		20	8,861	8,861	148,047	14
15	Various			1999	239,104		20	11,955	11,955	182,476	15
16	Various			2000	239,704		20	11,615	11,615	172,832	16
17	Various			2001	370,037		20	14,996	14,996	285,504	17
18	Various			2002	887,772		20	21,903	21,903	318,435	18
19	Various			2003	489,239		20	3,825	3,825	457,531	19
20	Various			2004	261,729		20	13,086	13,086	139,046	20
21	Various			2005	211,692		20	10,585	10,585	101,212	21
22	Various			2006	47,928		20	2,652	2,652	22,367	22
23	Various			2007	752,722		20	37,949	37,949	287,212	23
24	Various			2008	15,271		20	974	974	6,334	24
25	Various			2009	26,337		20	1,317	1,317	7,230	25
26	Various			2010	4,295		20	215	215	877	26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	
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									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12F & 12G)		2,427,873			126,010	126,010	679,399	67
68	Related Party Allocations (Pages 12H & 12I)		324,253	8,125		11,528	3,403	170,456	68
69	Financial Statement Depreciation			136,987			(136,987)		69
70	TOTAL (lines 4 thru 69)		$ 14,347,134	$ 561,877		$ 302,101	$ (259,776)	$ 10,824,339	70

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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		$ 14,347,134	$ 561,877		$ 302,101	$ (259,776)	$ 10,824,339	1
2	Fire Rated Doors	2011	15,360		20	768	768	2,432	2
3	Condensate Tank Repair	2011	2,853		20	285	285	880	3
4	Cast Iron Pipe Repair	2011	2,875		20	288	288	886	4
5	Masonry Installations	2011	5,500		20	550	550	1,696	5
6	Ground Door Board Repair	2011	5,799		20	580	580	1,788	6
7	Replaced Steam Traps	2011	8,475		20	847	847	2,613	7
8	Replace Compressor 1&2 On Dining Rm Unit	2012	3,572		20	357	357	893	8
9	Drain Repairs	2012	2,600		20	260	260	563	9
10	Interior Lighting	2013	21,310		20	1,066	1,066	2,131	10
11	Elevator Work	2013	6,832		20	342	342	427	11
12	Water Heater	2013	6,131		20	307	307	332	12
13	New Drain Line & Vent	2013	2,800		20	140	140	152	13
14	Elevator Detector Edge	2013	3,238		20	162	162	202	14
15	Smith Hw Heater	2014	6,358		20	26	26	26	15
16	Repair Boiler #1 And #2	2014	4,975		20	249	249	249	16
17	Remove And Rod Toilets In 2/3Rd Nurses'S Station And Unit 309	2014	2,800		20	140	140	140	17
18	Recharge Loops For Garage And 7Th Floor Plus Repair Sprinkler	2014	2,870		20	144	144	144	18
19	Misc Pipe Fittings Fire Alarm Devices And Install Strobes	2014	3,806		20	190	190	190	19
20	Replace 24 Smoke Detectors	2014	6,759		20	338	338	338	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)		$ 14,462,047	$ 561,877		$ 309,140	$ (252,737)	$ 10,840,422	34

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 12B, Carried Forward		$ 14,462,047	$ 561,877		$ 309,140	$ (252,737)	$ 10,840,422	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)		$ 14,462,047	$ 561,877		$ 309,140	$ (252,737)	$ 10,840,422	34

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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		$ 14,462,047	$ 561,877		$ 309,140	$ (252,737)	$ 10,840,422	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)		$ 14,462,047	$ 561,877		$ 309,140	$ (252,737)	$ 10,840,422	34

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 12D, Carried Forward		$ 14,462,047	$ 561,877		$ 309,140	$ (252,737)	$ 10,840,422	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)		$ 14,462,047	$ 561,877		$ 309,140	$ (252,737)	$ 10,840,422	34

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 12E, Carried Forward		$	$		$	$	$	1
2	Buildings:								2
3									3
4									4
5									5
6									6
7									7
8	Leasehold Improvements								8
9	Various	2008	741,248		20	37,063	37,063	259,437	9
10	Various	2009	431,004		20	24,430	24,430	146,581	10
11	Roofing & Coating	2010	17,500		20	875	875	4,375	11
12	Driveway Concrete	2010	13,000		20	650	650	3,250	12
13	Tuckpointing & Chimney	2010	226,755		20	11,338	11,338	56,689	13
14	Fire Doors	2010	13,020		20	651	651	3,255	14
15	Building Improvements- Lighting 2nd Floor Laundry	2010	4,720		20	236	236	1,180	15
16	HVAC Upgrade	2010	200,420		20	10,021	10,021	50,105	16
17	Laundry Room- Drain Waste/ Vent and Gas Piping	2010	14,125		20	706	706	3,531	17
18	Lintel Replacement	2010	20,000		20	1,000	1,000	5,000	18
19	Admin Office- Pegasus Custom Furniture	2010	11,255		20	563	563	2,814	19
20	Boiler Work	2010	13,290		20	665	665	3,325	20
21	Lighting- Rooms	2010	82,400		20	4,120	4,120	20,600	21
22	Oxygen Rooms- Lighting, Exhaust fan Duct work	2010	7,200		20	360	360	1,800	22
23	Window Treatments	2010	11,109		20	555	555	2,776	23
24	Window Treatments	2010	5,475		20	274	274	1,369	24
25	Window Treatments	2010	7,690		20	385	385	1,924	25
26	Building Improvements- Nurse Station Work	2010	12,000		20	600	600	3,000	26
27	Paint Basement Ceiling	2010	12,600		20	630	630	3,150	27
28	Tuckpointing	2010	3,000		20	150	150	750	28
29	Satellite System Wiring & Installation	2010	11,682		20	584	584	2,920	29
30	Duct Heater	2010	3,492		20	175	175	874	30
31	Kitchen Sink & Faucet	2011	2,882		20	144	144	576	31
32	Paint Basement Ceiling	2011	12,600		20	2,676	2,676	10,704	32
33	Carpeting	2011	3,931		20	190	190	760	33
34	TOTAL (lines 1 thru 33)		$ 1,882,398	$		$ 99,041	$ 99,041	$ 590,745	34

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 12F, Carried Forward		$ 1,882,398	$		$ 99,041	$ 99,041	$ 590,745	1
2	Building Company Information Continued								2
3	Steam Trap	2011	8,810		20	135	135	540	3
4	Window Treatment-Admin	2011	2,738		20	137	137	548	4
5	Door Locks	2011	15,141		20	757	757	3,028	5
6	Ceiling Grid Replacement	2011	191,786		20	9,589	9,589	38,357	6
7	Television Wiring	2011	25,463		20	1,273	1,273	5,092	7
8	Smoke Tower Project	2011	69,599		20	3,480	3,480	13,920	8
9	Replace Window Air Conditioners	2011	3,801		20	190	190	760	9
10	Catch Basin, Drains in Bathroom	2011	2,700		20	135	135	540	10
11	Custom Built in Furniture	2012	5,000		20	250	250	750	11
12	Metal Doors	2012	46,654		20	2,333	2,333	6,999	12
13	Vent and Boiler Pumps	2012	3,487		20	174	174	522	13
14	Garage Ceilings	2012	3,350		20	168	168	504	14
15	Plaster/Paint Dining Room	2012	8,200		20	410	410	1,230	15
16	Kitchen Floor Tiles	2012	9,072		20	454	454	1,362	16
17	Floor Repairs	2012	3,208		20	160	160	480	17
18	Replace Sprinklers	2012	5,030		20	252	252	756	18
19	Loading Dock Repairs	2012	2,950		20	148	148	444	19
20	Boiler Work 1 And 2	2013	21,514		20	1,076	1,076	2,152	20
21	Freezer Condensate Unit	2013	4,966		20	248	248	496	21
22	Boiler Work	2013	74,985		20	3,749	3,749	7,498	22
23	Awning	2013	2,653		20	133	133	266	23
24	Communication System Speakers	2013	3,260		20	163	163	326	24
25	HVAC- Condensate Unit	2013	2,978		20	149	149	298	25
26	Replace Floor Drain/ Sewer	2013	3,800		20	190	190	380	26
27	Replace Kitchen Drain	2013	3,800		20	190	190	380	27
28	Install remote annunciator behind receptionist desk	2014	4,232		20	212	212	212	28
29	Repair 2 compressors plug and contactors	2014	6,990		20	349	349	349	29
30	Security camera and DVD	2014	6,508		20	325	325	325	30
31	Remove toilet 2nd & 3rd Nurses station/rod and repair	2014	2,800		20	140	140	140	31
32									32
33									33
34	**TOTAL (lines 1 thru 33)**		$ 2,427,873	$		$ 126,010	$ 126,010	$ 679,399	34

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 12G, Carried Forward		$	$		$	$	$	1
2	Buildings:								2
3	SIR Properties - S.I.R. Management	2009	41,421		39	1,062	1,062	5,355	3
4	S.I.R. Management	1993	74,999	2,381	35	2,143	(238)	46,070	4
5									5
6									6
7									7
8	Leasehold Information								8
9	Alloc. - S.I.R. Management	1993	19,015	529	20		(529)	19,015	9
10	Alloc. - S.I.R. Management	1994	59		20			59	10
11	Alloc. - S.I.R. Management	1995	435		20	22	22	422	11
12	Alloc. - S.I.R. Management	1997	29,217	654	20	1,424	770	25,879	12
13	Alloc. - S.I.R. Management	1999	2,297		20	115	115	1,751	13
14	Alloc. - S.I.R. Management	1999	23,330		20			23,330	14
15	Alloc. - S.I.R. Management	2000	2,712		20	136	136	1,972	15
16	Alloc. - S.I.R. Management	2007	8,715	594	20	436	(158)	3,135	16
17	Alloc. - S.I.R. Management	2008	24,018	2,295	20	1,514	(781)	10,361	17
18	Alloc. - S.I.R. Management	2009	59,680	546	20	2,984	2,438	15,650	18
19	Alloc. - S.I.R. Management	2011	1,477	148	20	148		505	19
20	Alloc. - S.I.R. Management	2012	4,725	236	20	236		571	20
21	Alloc. - S.I.R. Management	2014	663		20	19	19	19	21
22	Alloc. - S.I.R. Properties - S.I.R. Management	2012	4,594	452	20	23	(429)	60	22
23	Alloc. - S.I.R. Properties - S.I.R. Management	2010	4,526		20	226	226	981	23
24	Alloc. - S.I.R. Properties - S.I.R. Management	2009	4,503	201	20	225	24	1,306	24
25	Alloc. - S.I.R. Properties - S.I.R. Management	2007	1,313	65	20	66	1	525	25
26	Alloc. - S.I.R. Properties - S.I.R. Management	2002	297		20	15	15	186	26
27	Alloc. - S.I.R. Properties - S.I.R. Management	1999	9,503		20	475	475	7,365	27
28	Alloc. - S.I.R. Properties - S.I.R. Management	1998	4,541		20	227	227	3,747	28
29	Alloc. - S.I.R. Properties - S.I.R. Management	1997	283		20	14	14	262	29
30	Alloc. - S.I.R. Properties - S.I.R. Management	1994	714	18	20	18		714	30
31	Alloc. - S.I.R. Properties - S.I.R. Management	1993	1,216	6	20		(6)	1,216	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 324,253	$ 8,125		$ 11,528	$ 3,403	$ 170,456	34

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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 12H, Carried Forward		$ 324,253	$ 8,125		$ 11,528	$ 3,403	$ 170,456	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)		$ 324,253	$ 8,125		$ 11,528	$ 3,403	$ 170,456	34

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	$ 1,013,244	$ 3,187	$ 75,163	$ 71,976	10	$ 608,582	71
72	Current Year Purchases	22,835	306	1,058	752	10	1,058	72
73	Fully Depreciated Assets	1,136,180				10	1,136,180	73
74								74
75	TOTALS	$ 2,172,259	$ 3,493	$ 76,221	$ 72,728		$ 1,745,820	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		Allocated fron SIR Management	2014	$ 5,824	$ 527	$ 623	$ 96	5	$ 3,356	76
77										77
78										78
79										79
80	TOTALS			$ 5,824	$ 527	$ 623	$ 96		$ 3,356	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)	$ 16,724,688	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 565,897	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 385,984	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (179,913)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 12,589,598	85	

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
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: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2015	$
13.	/2016	$
14.	/2017	$

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

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO
16. Rental Amount for movable equipment: $ 18,235 Description: See Attached Schedule
    (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	Allocated from S.I.R. Management		$	$ 11,293	17
18					18
19					19
20					20
21	TOTAL		$	$ 11,293	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 Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

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

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

ALLOCATION OF COSTS (d)

		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)	$			

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.)

		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		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist	N/A	hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Supplemental									13
14	TOTAL			$		$	$		$	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.

STATE OF ILLINOIS

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/14 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 4,011	$ 265,475	1
2	Cash-Patient Deposits	49,715	49,715	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,954,880	1,954,880	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	60,347	131,452	6
7	Other Prepaid Expenses	6,277	6,277	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	28	28	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,075,258	$ 2,407,827	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		84,558	13
14	Buildings, at Historical Cost		7,267,981	14
15	Leasehold Improvements, at Historical Cost	3,388,387	5,808,916	15
16	Equipment, at Historical Cost	2,363,788	2,993,659	16
17	Accumulated Depreciation (book methods)	(3,711,062)	(9,983,440)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):		879,570	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,041,113	$ 7,051,244	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,116,371	$ 9,459,071	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 409,703	$ 518,487	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	49,715	49,715	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	474,402	474,402	30
31	Accrued Taxes Payable (excluding real estate taxes)	15,837	15,837	31
32	Accrued Real Estate Taxes(Sch.IX-B)		620,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes	28,000	28,000	35
	Other Current Liabilities(specify):			
36	See Attached Schedule	11,451	11,451	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 989,108	$ 1,717,892	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		37,297,243	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43			2,495,556	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 39,792,799	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 989,108	$ 41,510,691	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,127,263	$ (32,051,620)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,116,371	$ 9,459,071	48

*(See instructions.)

Facility Name & ID Number Albany Care **#** 0037762 **Report Period Beginning:** 01/01/14 **Ending:** 12/31/14

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 3,172,123	1	
2	Restatements (describe):		2	
3			3	
4	rounding	1	4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 3,172,124	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	893,389	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	(938,250)	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)**	$ (44,861)	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)**	$ 3,127,263	24	*

*** This must agree with page 17, line 47.**

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 13,401,596	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 13,401,596	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,403	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,403	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule	43,138	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 43,138	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 13,446,137	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	2,199,632	31
32	Health Care	3,623,970	32
33	General Administration	3,377,041	33
	B. Capital Expense		
34	Ownership	3,292,105	34
	C. Ancillary Expense		
35	Special Cost Centers	60,000	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 12,552,748	40
41	**Income before Income Taxes (line 30 minus line 40)****	893,389	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 893,389	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 9,618,875	44
45	Private Pay - Net Inpatient Revenue	184,335	45
46	Medicare - Net Inpatient Revenue		46
47	Other-(specify) Managed Care	3,598,386	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 13,401,596	49

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

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

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

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

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,816	2,023	$ 118,404	$ 58.53	1
2	Assistant Director of Nursing	2,922	3,358	101,400	30.20	2
3	Registered Nurses	1,372	1,552	50,744	32.70	3
4	Licensed Practical Nurses	32,516	35,430	877,237	24.76	4
5	CNAs & Orderlies	92,003	101,018	1,224,112	12.12	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,514	5,015	45,126	9.00	8
9	Activity Director	3,627	4,046	93,219	23.04	9
10	Activity Assistants	14,838	17,088	208,307	12.19	10
11	Social Service Workers	25,342	27,424	424,937	15.50	11
12	Dietician					12
13	Food Service Supervisor	2,752	3,122	75,324	24.13	13
14	Head Cook	3,484	4,095	56,469	13.79	14
15	Cook Helpers/Assistants	22,260	26,344	261,540	9.93	15
16	Dishwashers					16
17	Maintenance Workers	5,235	5,662	71,069	12.55	17
18	Housekeepers	25,011	28,273	306,569	10.84	18
19	Laundry					19
20	Administrator	1,742	2,023	154,955	76.60	20
21	Assistant Administrator	1,893	2,289	61,194	26.73	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	26,472	29,353	424,163	14.45	24
25	Vocational Instruction	2,708	2,708	11,169	4.12	25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	6,699	7,464	170,961	22.90	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	277,206	308,287	$ 4,736,899 *	$ 15.37	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 67,336	01-03	35
36	Medical Director	Monthly	3,600	09-03	36
37	Medical Records Consultant	Monthly	4,232	10-03	37
38	Nurse Consultant	Monthly	100,080	10-03	38
39	Pharmacist Consultant	Monthly	25,059	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	Consultant - Specialized Rehab	Monthly	50,040	03-10a	47
48	Consultant - Psychiatric Director	Monthly	6,600	03-12	48
49	TOTAL (lines 35 - 48)		$ 256,947		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses	992	36,341	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	992	$ 36,341		53

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
Dennis Tossi	Administrator	3.11%	149,955
Joshua Behr	Asst Admin	0%	2,601
Cynthia Schofield	Asst Admin	0%	27,692
Elizabeth Webster	Asst Admin	0%	35,901
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 216,149

B. Administrative - Other

Description	Amount
Director Fees	$ 30,000
SIR Management- Dir of Admin Services	100,080
SIR Management- Consulting Fee	773,462
TOTAL (agree to Schedule V, line 17, col. 3)	$ 903,542
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
FROST	Accounting	$ 15,095
Plante Moran	Accounting 401K	2,050
Personnel Planner	Unemployment Consult	1,836
SIR Management	Dir of Regulatory Services	50,040
Sir Management	Bookkeeping Fees	165,132
See Attached Schedule	Legal Fees	10,683
SIR Management	Dir of Financial Services	36,000
Various Accounts	Professional Fees	12,351
Legat Architects	Architecture	8,583
HK Payroll Services	Payroll Consulting	855
Pinnacle	Customer Satisfaction	1,406
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 304,032

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 39,933
Unemployment Compensation Insurance	35,940
FICA Taxes	355,066
Employee Health Insurance	276,416
Employee Meals	20,440
Illinois Municipal Retirement Fund (IMRF)*	
Union Pension	31,969
401K Matching	4,950
Employee Benefits- Other	12,422
TOTAL (agree to Schedule V, line 22, col.8)	$ 777,136

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,992
Advertising: Employee Recruitment	1,628
Health Care Worker Background Check	
(Indicate # of checks performed 98)	980
Patient Background Checks	3,048
Alloc. SIR Management	6,121
Dues and Subscriptions	2,782
Dues and Subsc- Alliance	29,325
Licenses and Permits	25,720
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 71,595

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	6,274
Alloc. SIR Management	1,717
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 7,991

**See instructions.

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Albany Care # 0037762 Report Period Beginning: 01/01/14 Ending: 12/31/14

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. **Alliance for Living- 51448**

(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? **N/A**

(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 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **816** Line **10**

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

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $
This amount is to be recorded on line 42 of Schedule V.

(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. $ **20,440** Has any meal income been offset against related costs? **No** Indicate the amount. $ **N/A**

(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. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **None**
d. Have vehicle usage logs been maintained? **Yes**
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. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

(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.