

		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.

<p>I. IDPH License ID Number: <u>0040691</u></p> <p>Facility Name: <u>Alden Terrace of McHenry Reh</u></p> <p>Address: <u>803 Royal Drive</u> <u>McHenry</u> <u>60050</u> Number City Zip Code</p> <p>County: <u>McHenry</u></p> <p>Telephone Number: <u>(815) 344-2600</u> Fax # <u>(815) 344-5414</u></p> <p>HFS ID Number: _____</p> <p>Date of Initial License for Current Owners: <u>03/01/95</u></p> <p>Type of Ownership:</p> <table border="0"> <tr> <td><input type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input checked="" type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td>IRS Exemption Code _____</td> <td><input checked="" type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other _____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td>_____</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other</td> <td>_____</td> </tr> </table> <p>In the event there are further questions about this report, please contact: Name: <u>Steven M. Kroll</u> Telephone Number: <u>(773)286-3883</u> Email Address: _____</p>	<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County	IRS Exemption Code _____	<input checked="" type="checkbox"/> Corporation	<input type="checkbox"/> Other _____		<input type="checkbox"/> "Sub-S" Corp.	_____		<input type="checkbox"/> Limited Liability Co.	_____		<input type="checkbox"/> Trust	_____		<input type="checkbox"/> Other	_____	<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2014</u> to <u>12/31/2014</u> 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.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table border="1"> <tr> <td rowspan="2" style="width: 150px; vertical-align: top;">Officer or Administrator of Provider</td> <td>(Signed) _____</td> </tr> <tr> <td>(Date) _____</td> </tr> <tr> <td rowspan="2" style="vertical-align: top;">Paid Preparer</td> <td>(Type or Print Name) <u>Steven Kroll</u></td> </tr> <tr> <td>(Title) <u>Chief Financial Officer, Alden Management Services as agent</u></td> </tr> <tr> <td rowspan="5" style="vertical-align: top;">Paid Preparer</td> <td>(Signed) _____</td> </tr> <tr> <td>(Date) _____</td> </tr> <tr> <td>(Print Name and Title) _____</td> </tr> <tr> <td>(Firm Name & Address) _____</td> </tr> <tr> <td>(Telephone) () _____ Fax # () _____</td> </tr> </table> <p>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</p>	Officer or Administrator of Provider	(Signed) _____	(Date) _____	Paid Preparer	(Type or Print Name) <u>Steven Kroll</u>	(Title) <u>Chief Financial Officer, Alden Management Services as agent</u>	Paid Preparer	(Signed) _____	(Date) _____	(Print Name and Title) _____	(Firm Name & Address) _____	(Telephone) () _____ Fax # () _____
<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL																																			
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	(Telephone) () _____ Fax # () _____																																				

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

III. STATISTICAL DATA

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

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	316	Skilled (SNF)	316	115,340	1
2		Skilled Pediatric (SNF/PED)		0	2
3		Intermediate (ICF)		0	3
4		Intermediate/DD		0	4
5		Sheltered Care (SC)		0	5
6		ICF/DD 16 or Less		0	6
7	316	TOTALS	316	115,340	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	1,346	900	4,276	6,522	8
9	SNF/PED					9
10	ICF	30,262	2,081	5,656	37,999	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	31,608	2,981	9,932	44,521	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 38.60%

D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

None

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES NO

I. On what date did you start providing long term care at this location?

Date started 03/01/95

J. Was the facility purchased or leased after January 1, 1978?

YES Date 03/01/95 NO

K. Was the facility certified for Medicare during the reporting year?

YES NO If YES, enter number of beds certified 316 and days of care provided 3,177

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRAUAL MODIFIED CASH* CASH*

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

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

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

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	215,477	20,237	26,670	262,384	964	263,348	(10,738)	252,610		1
2	Food Purchase		390,849		390,849	(47,086)	343,763	(63,390)	280,373		2
3	Housekeeping	174,363	34,643		209,006	3,563	212,569	8,308	220,877		3
4	Laundry	52,882	28,654		81,536	690	82,226		82,226		4
5	Heat and Other Utilities			171,142	171,142		171,142	(367)	170,775		5
6	Maintenance	40,912		225,171	266,083	296	266,379	32,928	299,307		6
7	Other (specify):* related party							8,635	8,635		7
8	TOTAL General Services	483,634	474,383	422,983	1,381,000	(41,573)	1,339,427	(24,624)	1,314,803		8
	B. Health Care and Programs										
9	Medical Director			26,000	26,000		26,000		26,000		9
10	Nursing and Medical Records	2,717,370	215,667	9,475	2,942,512	(37,996)	2,904,516	43,935	2,948,451		10
10a	Therapy	99,841	2,675	28,552	131,068		131,068		131,068		10a
11	Activities	105,657	4,606	5,829	116,092	192	116,284		116,284		11
12	Social Services	45,284			45,284		45,284		45,284		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							7,268	7,268		15
16	TOTAL Health Care and Programs	2,968,152	222,948	69,856	3,260,956	(37,804)	3,223,152	51,203	3,274,355		16
	C. General Administration										
17	Administrative	109,452			109,452		109,452	116,621	226,073		17
18	Directors Fees										18
19	Professional Services			633,157	633,157		633,157	(571,266)	61,891		19
20	Dues, Fees, Subscriptions & Promotions			28,716	28,716		28,716	(4,285)	24,431		20
21	Clerical & General Office Expenses	111,214	17,368	130,374	258,956	543	259,499	278,578	538,077		21
22	Employee Benefits & Payroll Taxes			653,815	653,815	31,011	684,826		684,826		22
23	Inservice Training & Education										23
24	Travel and Seminar			220	220		220	1,541	1,761		24
25	Other Admin. Staff Transportation			119	119		119	14,796	14,915		25
26	Insurance-Prop.Liab.Malpractice			333,058	333,058		333,058	211	333,269		26
27	Other (specify):* related party			260,578	260,578		260,578	(198,563)	62,015		27
28	TOTAL General Administration	220,666	17,368	2,040,037	2,278,071	31,554	2,309,625	(362,367)	1,947,258		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,672,452	714,699	2,532,876	6,920,027	(47,823)	6,872,204	(335,788)	6,536,416		29

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

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

Facility Name & ID Number Alden Terrace of McHenry Reh

#0040691

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

12/31/2014

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			168,544	168,544		168,544	(6,480)	162,064			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			182,990	182,990		182,990	2,217	185,207			32
33	Real Estate Taxes			288,804	288,804		288,804	5,155	293,959			33
34	Rent-Facility & Grounds			1,444,080	1,444,080		1,444,080		1,444,080			34
35	Rent-Equipment & Vehicles			26,070	26,070		26,070	48,802	74,872			35
36	Other (specify):*											36
37	TOTAL Ownership			2,110,488	2,110,488		2,110,488	49,694	2,160,182			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		294,974	451,851	746,825	47,823	794,648	30,453	825,101			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			451,082	451,082		451,082		451,082			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		294,974	902,933	1,197,907	47,823	1,245,730	30,453	1,276,183			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,672,452	1,009,673	5,546,297	10,228,422		10,228,422	(255,641)	9,972,781			45

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

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		\$ (47,086.00)	Employee Meals
	22	\$ 47,086.00	Employee Meals
22		\$ (16,075.00)	Uniforms
	1	\$ 964.00	Uniforms
	3	\$ 3,563.00	Uniforms
	4	\$ 690.00	Uniforms
	6	\$ 296.00	Uniforms
	10	\$ 9,827.00	Uniforms
	11	\$ 192.00	Uniforms
	21	\$ 543.00	Uniforms
10		\$ (47,823.00)	Oxygen - to appropriate cost center
	39	\$ 47,823.00	Oxygen - to appropriate cost center
		<u>\$ -</u>	

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

VI. ADJUSTMENT DETAIL

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

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(9,463)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(181)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,399)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(38,961)	21		17
18	Fines and Penalties	(5,717)	32		18
19	Entertainment	(368)	20		19
20	Contributions	24,444	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(3,367)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(260,578)	27		24
25	Fund Raising, Advertising and Promotional	(6,572)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (302,162)		\$	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	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	199,577		34
35	Other- Attach Schedule	(153,056)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 46,521		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (255,641)		37

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

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

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

Alden Terrace of McHenry Reh

ID# 0040691

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Elim Deprec exp on Pg12 - <\$2,500	\$ (6,615)	30	1
2	Elim Deprec exp on Pg13 - <\$2,500	(14,262)	30	2
3	Exp Pg 12 items <\$2,500 - current year purch	9,430	6	3
4	Exp Pg 13 items <\$2,500 - current year purch	26,318	6	4
5	Exp Pg 12 items <\$2,500		6	5
6	adj ABC Rel Party profit Pg 12 (2008-2013)	(104)	30	6
7				7
8	adjustment on Deprec exp	10,511	30	8
9				9
10	Late Fees on utilities	(3,442)	5	10
11	Intercompany Interests (Midcap GL7031)	(171,845)	32	11
12				12
13				13
14	back out: Chambers of Commerce (GL6825)	(631)	20	14
15				15
16	Misc Exp - Medical records	(287)	21	16
17				17
18	Misc Exp - Food rebate	(1,890)	2	18
19	Other Nursing Income - flu shots	(140)	21	19
20	Vendor Rebate	(99)	10	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		(153,056)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	2,479	(13,217)	0	0	0	0	0	0	0	(10,738)	1
2	Food Purchase	(3,289)	0	0	(60,101)	0	0	0	0	0	0	0	(63,390)	2
3	Housekeeping	0	0	8,308	0	0	0	0	0	0	0	0	8,308	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(3,442)	0	3,075	0	0	0	0	0	0	0	0	(367)	5
6	Maintenance	26,285	0	6,625	0	0	0	(29)	47	0	0	0	32,928	6
7	Other (specify):*	0	0	7,555	1,080	0	0	0	0	0	0	0	8,635	7
8	TOTAL General Services	19,554	0	28,042	(72,238)	0	0	(29)	47	0	0	0	(24,624)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(99)	0	46,992	(58)	(2,900)	0	0	0	0	0	0	43,935	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	7,268	0	0	0	0	0	0	0	0	7,268	15
16	TOTAL Health Care and Programs	(99)	0	54,260	(58)	(2,900)	0	0	0	0	0	0	51,203	16
	C. General Administration													
17	Administrative	0	0	116,621	0	0	0	0	0	0	0	0	116,621	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,367)	0	(567,899)	0	0	0	0	0	0	0	0	(571,266)	19
20	Fees, Subscriptions & Promotions	16,873	0	(21,158)	0	0	0	0	0	0	0	0	(4,285)	20
21	Clerical & General Office Expenses	(39,388)	0	268,794	28,543	20,629	0	0	0	0	0	0	278,578	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,541	0	0	0	0	0	0	0	0	1,541	24
25	Other Admin. Staff Transportation	0	0	14,796	0	0	0	0	0	0	0	0	14,796	25
26	Insurance-Prop.Liab.Malpractice	0	0	211	0	0	0	0	0	0	0	0	211	26
27	Other (specify):*	(260,578)	0	57,736	2,806	1,473	0	0	0	0	0	0	(198,563)	27
28	TOTAL General Administration	(286,460)	0	(129,358)	31,349	22,102	0	0	0	0	0	0	(362,367)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(267,005)	0	(47,056)	(40,947)	19,202	0	(29)	47	0	0	0	(335,788)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

01/01/2014 Ending:

12/31/2014

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(10,470)	0	3,990	0	0	0	0	0	0	0	0	(6,480)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(177,743)	0	179,515	0	445	0	0	0	0	0	0	2,217	32
33	Real Estate Taxes	0	0	5,210	0	(55)	0	0	0	0	0	0	5,155	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	48,802	0	0	0	0	0	0	0	0	48,802	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(188,213)	0	237,517	0	390	0	0	0	0	0	0	49,694	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(21,810)	(37,627)	89,890	0	0	0	0	0	30,453	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(21,810)	(37,627)	89,890	0	0	0	0	0	30,453	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(455,218)	0	190,461	(62,757)	(18,035)	89,890	(29)	47	0	0	0	(255,641)	45

VII. RELATED PARTIES

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

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

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V		\$		0.00%	\$	\$	1
2	V							2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$			\$	\$ *	14

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

Facility Name & ID Number Alden Terrace of McHenry Reh# 0040691Report Period Beginning: 01/01/2014 Ending: 12/31/2014

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	5 Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 3,075	\$	3,075	15
16	V	24 Trav & Seminar		Alden Management Services, Inc.		1,541		1,541	16
17	V	25 Other Admin Travel		Alden Management Services, Inc.		14,796		14,796	17
18	V	26 Insurance		Alden Management Services, Inc.		211		211	18
19	V	20 Dues & Subscriptions	24,816	Alden Management Services, Inc.		3,658		(21,158)	19
20	V	30 Depreciation		Alden Management Services, Inc.		3,990		3,990	20
21	V	33 Real Estate Tax		Alden Management Services, Inc.		5,210		5,210	21
22	V	35 Rent-Equip & Vehicles		Alden Management Services, Inc.		48,802		48,802	22
23	V	32 Interest		Alden Management Services, Inc.		179,515		179,515	23
24	V	1 Dietary		Alden Management Services, Inc.		2,479		2,479	24
25	V	3 Housekeeping		Alden Management Services, Inc.		8,308		8,308	25
26	V	7 Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		7,555		7,555	26
27	V	10 Nurs & Med Records Salary		Alden Management Services, Inc.		46,992		46,992	27
28	V	15 Employee Benefits-Health Care		Alden Management Services, Inc.		7,268		7,268	28
29	V	17 Administrative Salary		Alden Management Services, Inc.		116,621		116,621	29
30	V	27 Employee Benefits-Admin		Alden Management Services, Inc.		57,736		57,736	30
31	V	19 Professional Fees	615,350	Alden Management Services, Inc.		47,451		(567,899)	31
32	V	21 Gen'l & Admin		Alden Management Services, Inc.		268,794		268,794	32
33	V	6 Repair & Maint	29,003	Alden Management Services, Inc.		35,628		6,625	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 669,169			\$ 859,630	\$ *	190,461	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1 Diet. Consultant	\$ 25,500	Prism Health Care Services, Inc.	0.00%	\$ 61	\$ (25,439)	15
16	V	1 Dietary Salary		Prism Health Care Services, Inc.		12,222	12,222	16
17	V	2 Tube Feeding	79,325	Prism Health Care Services, Inc.		19,224	(60,101)	17
18	V	10 Equip Rental	6,660	Prism Health Care Services, Inc.		6,602	(58)	18
19	V	39 Ancillary Supplies	39,248	Prism Health Care Services, Inc.		17,438	(21,810)	19
20	V	21 Gen'l & Admin Salary		Prism Health Care Services, Inc.		16,874	16,874	20
21	V	27 Employee Benefits		Prism Health Care Services, Inc.		2,806	2,806	21
22	V	7 Employee Benefits		Prism Health Care Services, Inc.		1,080	1,080	22
23	V	21 Gen'l & Admin		Prism Health Care Services, Inc.		11,669	11,669	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		\$ 150,733			\$ 87,976	\$ * (62,757)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	39 <u>Drugs</u>	\$ 133,343	<u>Forum Extended Care Services II, Inc.</u>	0.00%	\$ 112,972	\$ (20,371)
16	V	39 <u>IV</u>	99,472	<u>Forum Extended Care Services II, Inc.</u>		84,275	(15,197)
17	V	39 <u>Wound Care</u>	13,478	<u>Forum Extended Care Services II, Inc.</u>		11,419	(2,059)
18	V	10 <u>House Stock</u>	11,397	<u>Forum Extended Care Services II, Inc.</u>		9,656	(1,741)
19	V	10 <u>Pharmacy Consultant</u>	7,584	<u>Forum Extended Care Services II, Inc.</u>		6,425	(1,159)
20	V	27 <u>Employee Vaccin.</u>	1,557	<u>Forum Extended Care Services II, Inc.</u>		1,319	(238)
21	V	27 <u>Employee Benefits: G&A</u>		<u>Forum Extended Care Services II, Inc.</u>		1,711	1,711
22	V	21 <u>Gen'l & Admin. Salary</u>		<u>Forum Extended Care Services II, Inc.</u>		11,345	11,345
23	V	21 <u>Gen'l & Admin</u>		<u>Forum Extended Care Services II, Inc.</u>		9,284	9,284
24	V	32 <u>Interest</u>		<u>Forum Extended Care Services II, Inc.</u>		445	445
25	V	33 <u>Real Estate Tax</u>		<u>Forum Extended Care Services II, Inc.</u>		(55)	(55)
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 266,831			\$ 248,796	\$ * (18,035)

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39 Therapy	\$ 457,520	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 547,410	\$ 89,890	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		\$ 457,520			\$ 547,410	\$ * 89,890	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 Repairs and Maintenance	\$ 15,378	Alden Bennett Construction Company, Inc.	0.00%	\$ 15,349	\$	(29)	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		\$ 15,378			\$ 15,349	\$ *	(29)	39

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

VII. RELATED PARTIES (continued)

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

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:		
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)		
15	V	6 Repairs and Maintenance	\$ 223	Alden Design Group, Inc.	0.00%	\$ 270	\$	47	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total		\$ 223			\$ 270	\$ *	47	39

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

Facility Name & ID Number

Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

VII. RELATED PARTIES

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

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

Facility Name & ID Number Alden Terrace of McHenry Reh # 0040691 Report Period Beginning: 01/01/2014 Ending: 12/31/2014

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg A.	President	CEO	100.00	178,555	1.392	3.48	Salary	\$ 6,445	17-7	1
2	Lauren Magnusson B.	Dir. Of Clinical Servi	Technical Nursing	0.00	91,691	1.392	3.48	Salary	3,309	10-7	2
3	Terry Magnusson C.	Dir. of Purchasing	Supervise Mainten	0.00	91,691	1.392	3.48	Salary	3,309	6-7	3
4	Ina Schlossberg D.	Board Member	General Operation	0.00	96,749	1.392	3.48	Salary	3,492	17-7	4
5	Audra Elisco F.	Training Coordinator	Train employees	0.00	58,804	1.392	3.48	Salary	2,122	21-7	5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										9
10	D. Ina Schlossberg is the wife of Floyd Schlossberg. Ina is on the Board of Directors and participates in the general operations of the company.										10
11	E. Audra Elisco is the daughter of Floyd Schlossberg. Audra is a training coordinator for our Quality Assurance Program.										11
12											12
13								TOTAL	\$ 18,677		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691 Report Period Beginning: 01/01/2014

Ending: 2/31/2014

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,278,025	35	\$ 88,281	\$ 44,521	\$ 3,075	1
2	24	Trav & Seminar	Patient Days	1,278,025	35	44,237	44,521	1,541	2
3	25	Other Admin Travel	Patient Days	1,278,025	35	424,738	44,521	14,796	3
4	26	Insurance	Patient Days	1,278,025	35	6,060	44,521	211	4
5	20	Dues & Subscriptions	Patient Days	1,278,025	35	104,997	44,521	3,658	5
6	30	Depreciation	No of Providers/usage	35	35	150,051	1	3,990	6
7	33	Real Estate Tax	Patient Days/usage	1,278,025	35	171,564	44,521	5,210	7
8	35	Rent-Equip & Vehicle	Patient Days	1,278,025	35	1,400,909	44,521	48,802	8
9	32	Interest	Patient Days/usage	1,278,025	35	2,235,440	44,521	179,515	9
10	1	Dietary Salary	Patient Days	1,278,025	35	71,149	44,521	2,479	10
11	3	Housekeeping Salary	Patient Days	1,278,025	35	238,482	44,521	8,308	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,278,025	35	216,885	44,521	7,555	12
13	10	Nurs & Med Records Salary	Patient Days/usage	1,278,025	35	1,414,605	44,521	46,992	13
14	15	Employee Benefits -Health Care	Patient Days	1,278,025	35	208,622	44,521	7,268	14
15	17	Administrative Salary	Patient Days/usage	1,278,025	35	3,718,414	44,521	116,621	15
16	27	Employee Benefits - Admin	Patient Days	1,278,025	35	1,657,386	44,521	57,736	16
17	19	Professional fees	Charge/usage	1,278,025	35	1,311,498	44,521	47,451	17
18	21	Gen'I & Admin	Patient Days/usage	1,278,025	35	7,716,027	44,521	268,794	18
19	6	Repair & Maint.	Charge/usage	1,278,025	35	1,444,891	44,521	35,628	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 22,624,236	\$ 14,123,494	\$ 859,630	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1	Name of Lender	2		3	4	5	6		8	9	10					
		Related**					Monthly Payment Required	Date of Note				Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense
		YES	NO									Original	Balance			
	A. Directly Facility Related															
	Long-Term															
1							\$	\$			\$	1				
2												2				
3												3				
4	Insurance Interest (GL07053)		X	Medical Malpractice							5,428	4				
5												5				
	Working Capital															
6	Related party-AMS		X	Working Capital							179,515	6				
7	Related party-FECII		X	Working Capital							445	7				
8												8				
9	TOTAL Facility Related						\$	\$			\$	185,388	9			
	B. Non-Facility Related*															
10												10				
11	Int Income (GL#4975)		X								(181)	11				
12												12				
13												13				
14	TOTAL Non-Facility Related						\$	\$			\$	(181)	14			
15	TOTALS (line 9+line14)						\$	\$			\$	185,207	15			

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																	
1. Real Estate Tax accrual used on 2013 report.		\$	<u>280,800</u>		1														
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$	<u>280,604</u>		2														
3. Under or (over) accrual (line 2 minus line 1).		\$	<u>(196)</u>		3														
4. Real Estate Tax accrual used for 2014 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	<u>289,000</u>		4														
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5														
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6														
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$	<u>288,804</u>		7														
Real Estate Tax History:			Plus: Related Party Taxes (2) - See Pg RE_Tax	\$	<u>5,155.00</u>														
			Total Real Estate Tax Expense, Sch V, Line 33	\$	<u>293,959</u>														
Real Estate Tax Bill for Calendar Year:	2009	<u>266,175</u>	8	<table border="1"> <tr> <td colspan="2" style="text-align: center;">FOR BHF USE ONLY</td> </tr> <tr> <td style="text-align: center;">13</td> <td>FROM R. E. TAX STATEMENT FOR 2013 \$</td> <td style="text-align: center;">13</td> </tr> <tr> <td style="text-align: center;">14</td> <td>PLUS APPEAL COST FROM LINE 5 \$</td> <td style="text-align: center;">14</td> </tr> <tr> <td style="text-align: center;">15</td> <td>LESS REFUND FROM LINE 6 \$</td> <td style="text-align: center;">15</td> </tr> <tr> <td style="text-align: center;">16</td> <td>AMOUNT TO USE FOR RATE CALCULATION \$</td> <td style="text-align: center;">16</td> </tr> </table>		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
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																	
	2010	<u>281,858</u>	9																
	2011	<u>257,987</u>	10																
	2012	<u>272,669</u>	11																
	2013	<u>280,604</u>	12																
The current year accrual is based on an estimated 3% increase of the prior year tax																			

NOTES:

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

2013 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Terrace of McHenry Reh COUNTY McHenry

FACILITY IDPH LICENSE NUMBER 0040691

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-8038

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>317,349.00</u>	\$ <u>5,210.00</u>
2. <u>See attached (Supplement)</u>	<u>Related Party-Forum Extended Care</u>	\$ <u>(9,166.00)</u>	\$ <u>(55.00)</u>
3. <u>09-34-177-006</u>	<u>Nursing Home Facility</u>	\$ <u>5,394.00</u>	\$ <u>5,394.00</u>
4. <u>09-34-177-009</u>	<u>Nursing Home Facility</u>	\$ <u>274,814.00</u>	\$ <u>274,814.00</u>
5. <u>09-34-177-010</u>	<u>Nursing Home Facility</u>	\$ <u>396.00</u>	\$ <u>396.00</u>
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>588,787.00</u></u>	\$ <u><u>285,759.00</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. **Tax Bills**

Attach a copy of the original 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.**

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691 Report Period Beginning:

01/01/2014 Ending:

12/31/2014

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 9,000 B. General Construction Type: Exterior Masonry Frame _____ Number of Stories 3

C. Does the Operating Entity? (a) Own the Facility (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (a) Own the Equipment (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
 (Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
 List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

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

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

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1				\$	1
2					2
3	TOTALS			\$	3

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4				\$	\$		\$	\$	\$
5									
6									
7									
8									
	Improvement Type**								
9	Climate Service (Ventilation)		1995	1,828		15			1,828
10	Climate Service (Ventilation)		1995	1,915		15			1,915
11	Climate Service _Controls		1995	2,885		15			2,885
12	Climate Service-Controls		1995	1,251		15			1,251
13	Climate Service (A?C Motors,Transfomer)		1995	1,840		15			1,840
14	climate Services _Controls		1995	1,200		15			1,200
15	JD & Sons-Roofing		1995	7,500		10			7,500
16	Grat Lakes Plumbing _Discahrge Pump		1995	3,563		15			3,563
17	Midwest Wlectrical		1995	3,332		5			3,332
18	Climate Services, Inc.-Ventilation		1995	2,295		15			2,295
19	CSI-New Pump		1995	1,483		10			1,483
20	Eagle Flag & Banner		1995	680		12			680
21	Equipment International _Repair Dishwasher		1996	1,793		5			1,793
22	JD & Sons-Roofing		1996	7,700		10			7,700
23	ABC_Roof top Condensor		1996	8,668		10			8,668
24	Install Walk in refrigeratror		1997	2,177		5			2,177
25	Install Ceramic Tile		1997	1,535		5			1,535
26	Engine/generator repaired		1997	3,099		5			3,099
27	New Cylinder		1997	12,800		5			12,800
28	Instill new condenser		1997	8,166		5			8,166
29	Install new cylinder		1997	15,300		5			15,300
30	Install Floor tile		1997	4,102		5			4,102
31	HVAC Boiler		1997	5,888		5			5,888
32	Custom wall plates		1997	386		10			386
33	A&B Custom Cable Wall plates		1997	1,918		10			1,918
34									
35									
36									

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Wigdahl Electric (install new fixtures, relocate outlets)	1998	\$ 1,759	\$	5	\$	\$	\$ 1,759	37
38	Wigdahl Electric (repair lighting, timeclock)	1998	1,853		5			1,853	38
39	Climate Service (repaired boiler)	1998	16,029		10			16,029	39
40	Atash (repair spinkler system)	1998	1,558		10			1,558	40
41	J.D. & Son (roof repair)	1998	10,000		10			10,000	41
42	CSI (dietary refrigerator)	1998	1,670		10			1,670	42
43	CSI (sump cover)	1998	4,900		10			4,900	43
44	Patten (generator repairs)	1998	3,856	193	20	193		3,167	44
45	CSI (insulate duct on air handler)	1998	2,750		15			2,750	45
46	CSI (repair air conditioner)	1998	1,698		10			1,698	46
47	CSI (replace gaskets on hot water coil)	1998	3,934	197	20	197		3,183	47
48	North Town Food Service (repair dish machine)	1999	1,861		10			1,861	48
49	Alden Bennet Construction (tank replacement)	1999	8,649	346	25	346		5,478	49
50	Patten (Fuel Tank Repairs, need invoice)	1999	1,724		10			1,724	50
51	Chicago Cooling Corp. (repair of unit 5, and inspection)6/99	1999	2,367		10			2,367	51
52	Climate Service, Inc. (replace 15 ton condenser)	1999	9,374	312	15	312		9,374	52
53	Climate Service, Inc.(replace 10 ton condenser)	1999	7,100	237	15	237		7,100	53
54	Climate Service, Inc. (compressor)	1999	7,466	290	15	290		7,466	54
55	Climate Service, Inc.(vac pump)	1999	1,644	73	15	73		1,644	55
56	Climate Service, Inc.(compressor maintenance)	1999	1,728	86	15	86		1,728	56
57	Capps Plumbing & Sewer(install trap & rodded pipes)	1999	1,835		10			1,835	57
58	Climate Service, Inc.(tank repair and maintenance)	1999	2,380	95	25	95		1,434	58
59	Shine Rite Maintenance(refinish tile floors)	1999	4,805		10			4,805	59
60	Alden Bennet Construction (tile/roofing)	2000	8,214		10			8,214	60
61	Alden Bennet Construction (tile/roofing)	2000	11,459		10			11,459	61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 223,917	\$ 1,829		\$ 1,829	\$	\$ 218,360	70

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

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 223,917	\$ 1,829		\$ 1,829	\$	\$ 218,360	1
2	Fox Valley Fire & Safety (replace smoke detectors)	2000	3,731		10			3,731	2
3	CSI Coker Service (repair dishwasher)	2000	3,299		10			3,299	3
4	Welding Supply Inc (repair alarm system)	2000	2,750		10			2,750	4
5	Welding Supply Inc (repair alarm system)	2000	6,649		10			6,649	5
6	System Electric Inc (new controls for oxygen system)	2000	1,785		8			1,785	6
7	GT Mechanical (repair laundry compressor)	2000	2,700		10			2,700	7
8	CSI Coker Service (repair dishwasher)	2000	1,536		10			1,536	8
9	Equipment International (repair laundry equipment)	2000	1,670		10			1,670	9
10	GT Mechanical (repair pneumatic system compressor)	2000	2,431		10			2,431	10
11	Advanced Parts & Service (repair food processor)	2000	2,026		10			2,026	11
12	CSI Coker Service (repair boiler)	2000	5,985		10			5,985	12
13									13
14									14
15	Capps -Plumbing & 2670 (install new bolt flange checkvalve)	2001	1,865	124	15	124		1,737	15
16	Sentry Protection Systems (annual maintenance on the fire alarm a	2001	2,151	143	15	143		1,980	16
17	CSI- Coker Service, 039721	2001	1,523		10			1,523	17
18	Patten (replace with updated phase monitor)	2001	1,898		10			1,898	18
19	Rockford Steam(hvac work)	2001	6,562		10			6,562	19
20									20
21	GT Mechanical(replace compressor)	2001	4,947	330	15	330		4,454	21
22	Alden Bennett Const. (lock install./repair)	2001	2,017		10			2,017	22
23	GT Mechanical, Inc (replace high pressure switch)	2001	2,516	168	15	168		2,253	23
24	CSI Coker (bldng. Improvement)	2001	1,708	114	15	114		1,548	24
25	Alden Bennett Const. (invoice to follow)	2001	20,742		10			20,742	25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 304,409	\$ 2,708		\$ 2,708	\$	\$ 297,636	34

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

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 304,409	\$ 2,708		\$ 2,708	\$	\$ 297,636	1
2	EQUINT Equipment International (gas dryer)	2002	3,240		10			3,240	2
3	AQUSER .REBUILD 2 WATER SOFTNE	2002	2,500		10			2,500	3
4	ALDBEN Alden Bennett Construct (need invoice)	2002	18,173	1,212	15	1,212		15,755	4
5	ENGSEC Engineered Security Sys	2002	3,091	206	15	206		2,558	5
6	ALDBEN Alden Bennett Construct	2002	25,143	1,676	15	1,676		20,951	6
7	ALDBEN Alden Bennett Construct (building improvement)	2002	3,391	226	15	226		2,863	7
8	TTIRRI T & T Irrigation Inc.(lawn sprinkler system)	2002	15,000	600	25	600		7,550	8
9	PATTEN (replace batteries of radiator & install crank case)	2002	1,517	101	15	101		1,288	9
10	FEMORA (REPLACED 50 SMOKE DETEC)	2002	8,364		10			8,364	10
11	FEMORA (REPAIR FIRE ALARM)	2002	3,374		10			3,374	11
12	GTMECH Gt Mechanical Inc (install new shaft & bearing).	2002	2,216	148	15	148		1,911	12
13	ALDBEN Alden Bennett Construct(install radar,painting & fire dr	2002	12,850	857	15	857		10,426	13
14									14
15	Aqua Service-overhaul-water softener units	2002	2,490		5			2,490	15
16	ABC various repairs	2002	54,669	2,733	20	2,733		33,485	16
17	ABC-various reopairs	2002	23,660	1,577	15	1,577		19,191	17
18	Aurora Tri State Fire-smoke detectors	2002	4,322		10			4,322	18
19	Aurora Tri State Fire-smoke detectors	2002	6,200		10			6,200	19
20	Aurora Tri State Fire-install alarms	2002	6,559		10			6,559	20
21	Simplex Grinnell-remove old andsul dry clean unit	2002	2,987		10			2,987	21
22	A&B Custom Cable-install cable/outlets	2003	4,908		10			4,908	22
23	GT Mechanical-boiler repair	2003	4,892		11			4,892	23
24	ABC-receiving door/sensor	2003	6,623		10			6,623	24
25	ABC-ceiling heaters installed	2003	4,570		10			4,570	25
26	ABC-aluminum outdoor fencing	2003	5,137	342	15	342		4,053	26
27	Real Green sprinkler maintenance	2003	3,730		5			3,730	27
28	GT Mechanical- HVAC air handler repairs	2003	1,533		5			1,533	28
29	Action Fence Contractor-rail pipe railings	2003	1,875		10			1,875	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 537,422	\$ 12,386		\$ 12,386	\$	\$ 485,834	34

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

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 537,422	\$ 12,386		\$ 12,386	\$	\$ 485,834	1
2	Forum Prof Ctr: Remodeling	1979	15,638		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	30,456		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	961		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,532		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,445		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,215		16			1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,919	15	10	15		1,915	8
9	Forum Prof Ctr: Remodel/electrical	2001	747	14	7	14		734	9
10	Forum Prof Ctr: bathroom remodel	2002	661		5			661	10
11	Forum Prof Ctr: remodel suites/etc.	2003	850		9			850	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,616	79	7	79		2,555	12
13	Forum Prof Ctr: Suite renovation	2005	528	(13)	10	(13)		587	13
14	Forum Prof Ctr: Superior installations, etc.	2006	126		4			126	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	508	48	7	48		508	15
16	Forum Prof Ctr: Park, Lot/glass/maj hvac	2008	436	50	7	50		398	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	887	85	10	85		445	17
18	Forum Prof Ctr: Building Renovations	2010	1,511	267	5	267		1,276	18
19	Forum Prof Ctr: Building Renovations	2011	6,625	656	10	656		2,163	19
20	Forum Prof Ctr: Building Renovations	2012	288	39	15	39		117	20
21	Forum Prof Ctr: Building Renovations	2013	432	26	7	26		51	21
22	Forum Prof Ctr: Elect Install/sewer excavation	2014	440	12		12		12	22
23	Alden Mgt Servs: Remodel suites	1993	6,963		10			6,963	23
24	Alden Mgt Servs: Remodel suites	2002	290	4	13	4		286	24
25	Alden Mgt Servs: Remodel suites	2003	6,295	12	11	12		6,295	25
26	Alden Mgt Servs: Motor Controller PC Board	2014	86	10		10		10	26
27	Adjust for ABC Related Party Profit	2008	(168)	(28)		(28)		(147)	27
28	Adjust for ABC Related Party Profit	2009	(230)	(30)		(30)		(150)	28
29	Adjust for ABC Related Party Profit	2010	(1,118)	(52)		(52)		(234)	29
30	Adjust for ABC Related Party Profit	2011	206	(2)		(2)		(7)	30
31	Adjust for ABC Related Party Profit	2012	2,176	134		134		335	31
32	Adjust for ABC Related Party Profit	2013	2,434	66		66		99	32
33	Adjust for ABC Related Party Profit	2014	12						33
34	TOTAL (lines 1 thru 33)		\$ 631,190	\$ 13,778		\$ 13,778	\$	\$ 567,764	34

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

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 631,190	\$ 13,778		\$ 13,778	\$	\$ 567,764	1
2	Alden Bennett Const.-Roof repair	2004	16,439	548	10	548		16,439	2
3	Alden Bennett Const.-Floor repair	2004	2,429	80	10	80		2,429	3
4	Alden Bennett Const.-Roof repair	2004	1,854	93	10	93		1,854	4
5	CSI Coker-install thermostats	2004	1,853		5			1,853	5
6	GT Mechanical-replace motor pump	2004	1,362		5			1,362	6
7	Alden Bennett Const. Repair control valves	2004	2,643		5			2,643	7
8	GT Mechanical-receiver,controller/gauge	2004	2,165	162	10	162		2,165	8
9	Capps Plumbing-repair toilets,dishwasher	2004	1,635	123	10	123		1,635	9
10	Capps Plumbing-repair/rod main kitchen	2004	4,375	328	10	328		4,375	10
11	Alden Bennett Cons.lock sets	2004	5,110		5			5,110	11
12	CSI Coker-replace A/C system	2004	5,103	298	10	298		5,103	12
13	Insinc Tellnet-DSL cable	2004	1,334	11	10	11		1,334	13
14	Alden Bennett Cons. Bathroom upgrades	2004	10,405	260	10	260		10,405	14
15	Alden Bennett Cons.-fire exit	2004	6,638	332	20	332		3,514	15
16	Alden Bennett Cons.-fire exit,stairwell,locks	2004	11,234	562	20	562		5,901	16
17	Alden Bennett Cons. Bathroom upgrades	2004	7,281	243	10	243		7,281	17
18	ABC - New window casement	2005	2,820	282	10	282		2,538	18
19	ABC - Time & Material Job# 8020	2005	1,756	176	10	176		1,756	19
20	GT Mechanical - Boiler repairs (Bearing assembly, Coupler, 3/4 hp	2005	2,242	224	10	224		2,222	20
21	ABC - Time & Material Job# 8020	2005	5,676	567	10	567		5,576	21
22	EWS Welding - Equip Repair (Repair Oxygen back up system)	2005	3,429		8			3,429	22
23	New Horizons - (34) Install Cable/Jacks Connect CO Lines	2005	3,314	331	10	331		3,228	23
24	ABC - Time & Material Job# 8020	2005	19,770	1,977	10	1,977		19,276	24
25	EWS Welding - Equip Repair (Rebuilt wall oxygen units in 4 room	2005	2,317		8			2,317	25
26	Patten CAT - Paid thru AMS Repair Generator	2005	1,313	66	20	66		638	26
27	GT Mechanical - Replace Compressor	2005	6,460	431	15	431		4,166	27
28	ABC - Time & Material Job# 8020	2005	14,550	1,455	10	1,455		13,944	28
29	GT Mechanical - Condenser Fan Motor, Capacitor 705 mfd, Fan H	2005	2,054	137	15	137		1,313	29
30	A&B Custom Cable - 103 rms Cable TV Svc and Install master ant	2005	10,094	1,009	10	1,009		9,502	30
31	AMS Generator Repairs	2006	5,006		5			5,006	31
32	TOPNOT Replace Freezer Door 1 of 2	2006	4,100	410	10	410		3,519	32
33	TOPNOT Replace Freezer Door 2 of 2	2006	4,100	410	10	410		3,519	33
34	TOTAL (lines 1 thru 33)		\$ 802,050	\$ 24,293		\$ 24,293	\$	\$ 723,116	34

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

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 802,050	\$ 24,293		\$ 24,293	\$	\$ 723,116	1
2	A&B Custom Cable - 33 rms new cable TV Svc installed	2005	3,328	333	10	333		3,136	2
3	AMS - (Patten) Remove/Install Voltage Regulator	2005	2,650	265	10	265		2,473	3
4	A&B Custom Cable - paid by LG	2005	6,250	625	10	625		5,833	4
5	Oak Fire - Repaired System	2005	2,715	272	10	272		2,271	5
6	GTMECH Replace Shaft and Bearings	2006	2,646	265	10	265		2,252	6
7	MG Mechical - Heat Pump Mini-split system	2006	4,850	485	10	485		4,001	7
8	ABC - raise floor	2006	2,750	275	10	275		2,223	8
9	ABC - flooring and paint	2006	2,652	265	10	265		2,120	9
10	Water Filter Steamer	2007	16,815	1,682	10	1,682		12,194	10
11	New Blacktop Paving and seal coat	2007	66,518	6,652	10	6,652		47,673	11
12	ABC Concrete and steel work-fire protection	2006	20,329	2,033	10	2,033		16,433	12
13	ABC Fire Protection	2006	25,647	1,282	20	1,282		10,256	13
14	New Plumbing Fixture Concrete	2007	5,811	581	10	581		4,068	14
15	ABC New roof	2008	29,424	2,942	10	2,942		18,878	15
16	GTMECH Repaired boiler2	2008	6,034	603	10	603		3,668	16
17	ABC - New MI Unit - Carpentry/Hardware/Painting/Plumbing	2009	39,557	2,637	15	2,637		15,822	17
18	ABC - New MI Unit - Carpentry/HVAC/Resilient Flooring/Door &	2009	55,975	3,732	15	3,732		20,215	18
19	ABC - install sprinkler extention	2009	10,728	429	25	429		2,503	19
20	ABC - install sprinkler extension due to Life safety code	2009	37,230	1,489	25	1,489		8,438	20
21	ABC - replace damaged sidewalk	2009	7,505	500	15	500		2,792	21
22	Pattern - Repair generator	2009	2,695	45	5	45		2,695	22
23	Top Notch - 1 cooler compressor	2009	4,735	316	15	316		1,843	23
24	Equipment Int'l - Repair washer	2009	3,587	120	5	120		3,587	24
25	Equipment Int'l - Repair washer	2009	2,519	168	5	168		2,519	25
26	Top Notch - 1 new booster	2009	5,596	560	10	560		3,173	26
27	ABC - New MI Unit - Medical Gas/Doors & Frames/Security Cam	2009	23,516	1,568	15	1,568		9,408	27
28	ABC - fire panel	2010	31,162	3,116	10	3,116		12,984	28
29	ABC - asphalt	2010	35,721	4,465	8	4,465		19,348	29
30	ABC - Residents Bathroom Rebuild (supply lines, plumbing, access	2010	24,470	1,631	15	1,631		6,660	30
31	TopNotch - freezer repair	2010	3,533	707	5	707		3,417	31
32	Belec - electric breakers	2010	3,389	678	5	678		3,051	32
33	EWS - oxygen wall outlet	2010	3,199	320	10	320		1,413	33
34	TOTAL (lines 1 thru 33)		\$ 1,295,586	\$ 65,334		\$ 65,334	\$	\$ 980,463	34

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

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 1,295,586	\$ 65,334		\$ 65,334	\$	\$ 980,463	1
2	Focus Fire Protection - sprinkler	2010	6,305	1,261	5	1,261		5,149	2
3	Wing remodel - Part 1 of 2 -ADG	2010	15,038	752	20	752		3,834	3
4	Wing remodel - Part 2 of 2 -ADG	2010	42,345	2,823	15	2,823		11,527	4
5									5
6	Boiler parts replaced - TopNotch	2011	4,567	457	10	457		1,828	6
7	cove base in 200 Wing - ABC	2011	5,617	562	10	562		2,154	7
8	Fire alarm repair - NAC panel - AFFCUS	2011	5,155	1,031	5	1,031		3,351	8
9									9
10	Roof repairs - JD & Sons	2012	14,000	2,800	5	2,800		7,467	10
11	Dampers, fire protection - GT Mechanical	2012	7,009	701	10	701		1,577	11
12	Dampers, fire protection - GT Mechanical	2012	16,931	1,693	10	1,693		3,668	12
13	Fire alarm - AFFCUS	2012	3,017	603	5	603		1,307	13
14	Dining room remodeled-ABC-floor leveling, drywall, doors, frames								14
15	cabinet, carpentry, accoustical, painting, electrical, direct super	2012	17,821	1,188	15	1,188		3,168	15
16	Dining room remodeled-ABC-floor leveling, drywall, doors, frames								16
17	cabinet, carpentry, accoustical, painting, electrical, direct super	2012	17,431	1,162	15	1,162		2,615	17
18									18
19	sprinkler system - ABC	2013	16,805	1,120	15	1,120		1,120	19
20	Concrete sidewalk - Upland Concrete Inc	2013	5,625	375	15	375		563	20
21	motor compressor - GT Mechanical	2013	2,510	502	5	502		627	21
22	motor cooling unit - GT Mechanical	2013	3,198	640	5	640		747	22
23	Boiler parts - ABC	2013	11,589	773	15	773		1,352	23
24	sprinkler system - ABC	2013	42,710	2,847	15	2,847		3,796	24
25	sprinkler system - ABC	2013	26,884	1,792	15	1,792		2,240	25
26	sprinkler system - ABC	2013	82,880	5,525	15	5,525		5,985	26
27	Remodeled the 200-400 wing , which included: wall rebuilds,								27
28	electrical outlet work & painting the affected areas:								28
29	Painting, carpenty and electricals - AMS	2014	12,486	763	15	763		763	29
30	Fence/Guard rails - ABC	2014	6,285	35	15	35		35	30
31	Motor blower - GT Mech	2014	5,195		5				31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,666,989	\$ 94,739		\$ 94,739	\$	\$ 1,045,336	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 514,810	\$ 61,181	\$ 61,181	\$	varies	\$ 232,140	71
72	Current Year Purchases	57,344	3,786	3,786		varies	3,751	72
73	Fully Depreciated Assets	385,456	2,358	2,358		varies	385,456	73
74								74
75	TOTALS	\$ 957,610	\$ 67,325	\$ 67,325	\$		\$ 621,347	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	related party-AMS	various	1998-2004	4,026				3	4,026	77
78										78
79										79
80	TOTALS			\$ 4,026	\$	\$	\$		\$ 4,026	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 2,628,625	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 162,064	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 162,064	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,670,709	85

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

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

G. Construction-in-Progress

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

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

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

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

If NO, see instructions.

YES NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$ <u>1,444,080</u>	<u>4</u>	<u>6</u>	3
4	Additions							4
5								5
6								6
7	TOTAL				\$ <u>1,444,080</u>			7

10. Effective dates of current rental agreement:

Beginning 10/26/2012

Ending 02/28/2017

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

Fiscal Year Ending Annual Rent

12. 12/31/2015 \$ varies

13. 12/31/2016 \$ varies

14. 12/31/2017 \$ varies

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

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

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

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

15. Is Movable equipment rental included in building rental?

YES NO

16. Rental Amount for movable equipment: \$ 41,614

Description: copy machine GL 6861 and equipment lease GL 6859

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Related party-Pg 6A</u>	<u>various</u>	\$ <u>#####</u>	\$ <u>17,942</u>	17
18					18
19					19
20					20
21	TOTAL		\$ <u>#####</u>	\$ <u>17,942</u>	21

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

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

Facility Name & ID Number Alden Terrace of McHenry Reh # 0040691 Report Period Beginning: 01/01/2014 Ending: 12/31/2014
XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

	Service	1 Schedule V Line & Column Reference	2 Staff		3 Outside Practitioner (other than consultant)		6 Supplies (Actual or Allocated)	7 Total Units (Column 2 + 4)	8 Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 175,562	\$		\$ 175,562	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			94,747			94,747	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			170,058			170,058	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See Pg 16A	# of prescripts				112,972		112,972	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):	39-1, 39-3, if any								12
13	Other (specify):	See Pg 16A				89,890	181,872		271,762	13
14	TOTAL			\$		\$ 530,257	\$ 294,844		\$ 825,101	14

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

XIV. Special Services (Direct Cost)

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

Line	Service	Col. 1:	Ref. No.	To Pg 16:	Col. No.		

1.	OT		39-3	To Col 5		\$175,562.00	
2.	ST		39-3	To Col 5		94,747.00	
3.							
4.	PT		39-3	To Col 5		170,058.00	
5.							
6.							
7.							
8.							
	Pharmacy Supplies per GL					133,343.00	
	Manual Input from Related Party- Forum Drugs					(20,371.00)	
9.	Total to line 9 Pharmacy		See Pg 16A	To Col 6		112,972.00	553,339.00

10.							
11.							
12.	Exceptional Care-Salaries:		See pg 16A	To Col. 3		0.00	
12.	Exceptional Care-Supplies:		See pg 16A	To Col. 6		0.00	

	Total Exceptional Care (Line 12, Col 8)					0.00	0.00

13.	Other:		See Pg 16A				

13. Col 5: Manual Input: Related Party - CPT	To Col 5		89,890.00
Other		173,115.00	
Manual Input: Related Party - Prism		(21,810.00)	
Manual Input: Related Party FECII - I.V.		(15,197.00)	
Manual Input: Related Party FECII - Wound Care		(2,059.00)	
Oxygen, from reclass worksheet (Pg 4A)		47,823.00	
13. Col 6: Supplies Total	To Col 6	181,872.00	181,872.00
13. Total Line 13, Column 8		0.00	271,762.00
14. Total		0.00	825,101.00

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance (185,000))	2,531,404		3
4	Supply Inventory (priced at)	5,342		4
5	Short-Term Investments			5
6	Prepaid Insurance	8,054		6
7	Other Prepaid Expenses	19,064		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due to 3rd Party</u>	567		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,564,431	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,753,761		15
16	Equipment, at Historical Cost	1,027,153		16
17	Accumulated Depreciation (book methods)	(1,732,143)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	109,424		21
22	Other Long-Term Assets (spec <u>Purchase Option</u>)	948,000		22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,106,195	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,670,626	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 855,367	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	186,683		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	457,020		30
31	Accrued Taxes Payable (excluding real estate taxes)	21,946		31
32	Accrued Real Estate Taxes(Sch.IX-B)	289,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp/ Ins, d/t PA, Sales Tax, etc</u>	691,913		36
37	<u>Due to Affiliates</u>	859,373		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,361,302	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	21,520,200		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 21,520,200	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 24,881,502	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ (20,210,876)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,670,626	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (18,218,164)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (18,218,164)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(1,992,712)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,992,712)	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)	\$ (20,210,876)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Terrace of McHenry Reh# 0040691Report Period Beginning: 01/01/2014Ending: 12/31/2014

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

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

		1		
I. Revenue		Amount		
A. Inpatient Care				
1	Gross Revenue -- All Levels of Care	\$ 8,087,205	1	
2	Discounts and Allowances for all Levels	()	2	
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,087,205	3	
B. Ancillary Revenue				
4	Day Care		4	
5	Other Care for Outpatients		5	
6	Therapy	115,895	6	
7	Oxygen	19,367	7	
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 135,262	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	1,516	13	
14	Non-Patient Meals		14	
15	Telephone, Television and Radio		15	
16	Rental of Facility Space		16	
17	Sale of Drugs	(145)	17	
18	Sale of Supplies to Non-Patients		18	
19	Laboratory	(621)	19	
20	Radiology and X-Ray		20	
21	Other Medical Services	938	21	
22	Laundry		22	
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,688	23	
D. Non-Operating Revenue				
24	Contributions		24	
25	Interest and Other Investment Income***	181	25	
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 181	26	
E. Other Revenue (specify):****				
27	Settlement Income (Insurance, Legal, Etc.)		27	
28	See page 19A, if any	11,374	28	
28a			28a	
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 11,374	29	
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,235,710	30	

		2		
II. Expenses		Amount		
A. Operating Expenses				
31	General Services	1,381,000	31	
32	Health Care	3,260,956	32	
33	General Administration	2,278,071	33	
B. Capital Expense				
34	Ownership	2,110,488	34	
C. Ancillary Expense				
35	Special Cost Centers	746,825	35	
36	Provider Participation Fee	451,082	36	
D. Other Expenses (specify):				
37			37	
38			38	
39			39	
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,228,422	40	
41	Income before Income Taxes (line 30 minus line 40)**	(1,992,712)	41	
42	Income Taxes		42	
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,992,712)	43	

III. Net Inpatient Revenue detailed by Payer Source			
44	Medicaid - Net Inpatient Revenue	\$ 4,538,354	44
45	Private Pay - Net Inpatient Revenue	641,711	45
46	Medicare - Net Inpatient Revenue	1,680,747	46
47	Other-(specify) <u>Hospice</u>	982,171	47
48	Other-(specify) <u>Insurance/Veterans</u>	244,222	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 8,087,205	49

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

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

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

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

STATE OF ILLINOIS

Facility Name & ID Number Alden Terrace of McHenry Reh # 0040691 Report Period Beginning: 01/01/2014 Ending:

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Medical records	\$ 287
Food rebate	\$ 1,890
Recovery of Bad Debts	\$ 8,667
Prior Expense Adjustment via A/P	\$ 431
Vendors Discount	\$ 99

Line 28 Total: 11,374

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

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

(This schedule must cover the entire reporting period.)

	1	2**	3	4	
	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,160	\$ 92,736	\$ 42.93	1
2	Assistant Director of Nursing	1,840	68,425	35.49	2
3	Registered Nurses	24,550	813,997	30.36	3
4	Licensed Practical Nurses	15,436	438,264	24.85	4
5	CNAs & Orderlies	72,315	1,103,700	13.91	5
6	CNA Trainees				6
7	Licensed Therapist				7
8	Rehab/Therapy Aides	1,889	40,080	17.61	8
9	Activity Director	1,912	33,859	17.21	9
10	Activity Assistants	5,646	71,798	11.97	10
11	Social Service Workers	2,104	45,284	19.64	11
12	Dietician				12
13	Food Service Supervisor	2,144	45,076	20.64	13
14	Head Cook				14
15	Cook Helpers/Assistants	16,040	170,401	9.73	15
16	Dishwashers				16
17	Maintenance Workers	1,712	40,912	23.79	17
18	Housekeepers	12,434	174,363	12.79	18
19	Laundry	5,165	52,882	9.13	19
20	Administrator	2,016	88,147	41.00	20
21	Assistant Administrator	800	21,305	26.63	21
22	Other Administrative	4,304	123,386	27.88	22
23	Office Manager	2,040	26,200	12.76	23
24	Clerical	2,341	21,389	8.58	24
25	Vocational Instruction				25
26	Academic Instruction				26
27	Medical Director				27
28	Qualified MR Prof. (QMRP)				28
29	Resident Services Coordinator	2,080	89,558	41.67	29
30	Habilitation Aides (DD Homes)				30
31	Medical Records				31
32	Other Health Care(specify)				32
33	Other(specify) Alzheimer Dir/Aid	6,480	110,690	15.83	33
34	TOTAL (lines 1 - 33)	185,408	\$ 3,672,452 *	\$ 18.15	34

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

** See instructions.

B. CONSULTANT SERVICES

	1	2	3		
	Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference		
35	Dietary Consultant	2223/month	\$ 26,670	1-3	35
36	Medical Director	2166/month	26,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	632/month	7,584	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	22 hours	1,225	11-3	44
45	Social Service Consultant	16 hours	1,120	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 62,599		49

C. CONTRACT NURSES

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

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount
Grabot Zachary	Administrator		\$ 31,365	Workers' Compensation Insurance	\$ 172,207	IDPH License Fee	\$
Lewis Melinda	Administrator		42,417	Unemployment Compensation Insurance	60,650	Advertising: Employee Recruitment	75
Lamb Pamela	Administrator		14,365	FICA Taxes	278,399	Health Care Worker Background Check	
Gates Joshua	Assistant Administrator		19,062	Employee Health Insurance	110,871	(Indicate # of checks performed 42)	420
Lewis Melinda	Assistant Administrator		2,243	Employee Meals	47,086	Patient Background Checks	41 1,250
				Illinois Municipal Retirement Fund (IMRF)*		Surety Bond Fee	1,025
				Dental and Life	4,144	Health Care Council of IL	17,443
				Employee Relations	4,007	Corporate Annual Fee	310
				401k Match	2,936	Collaborative Healthcare/Help Wanted Ads	250
				Drug Test	2,431	Related party- AMS	3,658
				Employee Vaccinations	1,557	Less: Public Relations Expense	()
				Misc Payroll Costs	538	Non-allowable advertising	()
						Yellow page advertising	()
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 109,452	TOTAL (agree to Schedule V, line 22, col.8)		TOTAL (agree to Sch. V, line 20, col. 8)	
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**	
C. Professional Services							
Vendor/Payee	Type	Amount	Description	Line #	Amount	Description	Amount
Alden Management Services	Consulting Fees	\$ 568,442			\$	Out-of-State Travel	\$
Baker Tilly	Accounting Fees	7,664					
BDO Seidman	Accounting Fees	2,974					
AMS (Midcap)	Accounting Fees	2,129				In-State Travel	
KPMG/Mercer/CHRNAOV	Accounting Fees	616					
AMS (Midcap)	Allocated Legal Fees	46,908				Related party- AMS	1,541
Pogrund and Kelly	Legal Fees - Collection	2,610				Seminar Expense	
Mercer USA	Consulting fees	515				Foundation on Education	115
Clerk of Circuit/Record of Deeds	Legal Fees - Collection	380				IL Council of Administrator	105
Chicago Title	Legal Fees - Collection	60					
CMS Medicare	Medicare Application Fee	542				Entertainment Expense	()
Markley Investigation	Legal Fees - Collection	317				(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)			\$ 633,157	TOTAL		TOTAL	

* Attach copy of IMRF notifications

**See instructions.

Alden Terrace of McHenry Reh
 Legal Fee Support
 2014

Legal Fees Reported on Pg 21, Section C:	\$	50,275.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22		(3,367.00)
Non-allowable legal fees, if any, deducted on - Pg 6A (AMS Allocated Legal Fees)		(46,908.00)
+ Add Back voided invoice of prior year, if any		
Allowable Legal Fees	\$	<u> -</u>

09/30/14	STOPOG Pogrund & Korey LLC	519.44	
09/26/14	RECCOO record deed Armendaiz	40.00	Armendaiz
07/31/14	STOPOG Pogrund & Korey LLC	538.88	
06/30/14	STOPOG Pogrund & Korey LLC	500.00	
06/30/14	ARIFIS Alias Summons	5.00	040114-063014
05/31/14	STOPOG Pogrund & Korey LLC	551.84	
06/24/14	RECMCH COLLECTION-OXTOBY	50.00	OXTOBY
06/03/14	MARINV special process ZANG	78.00	41785 - ZANG
06/03/14	MARINV SPECIAL PROCESS BAMBOA	78.00	41783-BAMBOA
06/03/14	MARINV SPECIAL PROCESS CURTIS	78.00	41784-CURTIS
04/30/14	STOPOG Pogrund & Korey LLC	500.00	
04/13/14	MARINV GAMBOA collect process	78.00	41309
03/04/14	RECMCH COLLECTION SUIT ZANG	40.00	ZANG
03/04/14	CLEOCU CITATION FOR COLL/ZANG	50.00	ZANG
03/04/14	CLEOCU CITATION COLE/CURTIS	50.00	CURTIS
02/04/14	RECMCH collection suit Barry	80.00	Barry
02/04/14	CHITIC Lien for collection	60.00	Security Search
01/21/14	CLEOCU Gamboa/citation lawsui	30.00	Gamboa
01/21/14	RECMCH Curtis/ recording fee	40.00	Curtis
	Total Legal Fees - Collections	<u>3,367.16</u>	

Corporate SNF Matters

12/01/14	Monthly Corp Legal Cost 2014	3,909.00
11/01/14	Monthly Corp Legal Cost 2014	3,909.00
10/01/14	Monthly Corp Legal Cost 2014	3,909.00
09/01/14	Monthly Corp Legal Cost 2014	3,909.00
08/01/14	Monthly Corp Legal Cost 2014	3,909.00
07/01/14	Monthly Corp Legal Cost 2014	3,909.00
06/01/14	Monthly Corp Legal Cost 2014	3,909.00
05/01/14	Monthly Corp Legal Cost 2014	3,909.00
04/01/14	Monthly Corp Legal Cost 2014	3,909.00
03/01/14	Monthly Corp Legal Cost 2014	3,909.00
02/01/14	Monthly Corp Legal Cost 2014	3,909.00
01/01/14	Monthly Corp Legal Cost 2014	3,909.00

Total Corporate SNF Matters

46,908.00

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

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

Facility Name & ID Number Alden Terrace of McHenry Reh

0040691

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

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? CNAs Yes; RN/LPNs N (13)
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Healthcare Council of IL \$12,210
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 yrs
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 41,270 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. n/a
- (9) Are you presently operating under a sublease agreement? _____ YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO x If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 451,082
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. \$ 47,086 Has any meal income been offset against related costs? _____ Indicate the amount. \$ _____
- (16) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
- c. What percent of all travel expense relates to transportation of nurses and patients? 0
- d. Have vehicle usage logs been maintained? NO
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training? No**
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out 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.