

		FOR BHF USE					

LL1

2025
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2025)

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

I. IDPH License ID Number: 0044891

Facility Name: Alden Debes Rehab HCC

Address: 550 S Mulford Avenue Rockford 61108
Number City Zip Code

County: Winnebago

Telephone Number: (815)-484-1002 Fax # (815)-484-1024

HFS ID Number:

Date of Initial License for Current Owners: 08/1/2000

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Mark Novotny Telephone Number: 773-724-6362
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2025 to 12/31/2025 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Derek Smart
(Title) CFO, Alden Management Services, Inc., as agent

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) 773-286-3883 Fax # 773-286-8038

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
2200 Churchill Rd.
Springfield, IL 62702-3406 Phone # (217) 782-1630

Facility Name & ID Number Alden Debes Rehab HCC # 0044891 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	268	Skilled (SNF)	268	97,820	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	268	TOTALS	268	97,820	7

B. Census-For the entire report period.										
	1	2	3	4	5	6	7	8	9	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment								
		Medicaid Fee for Service	Medicaid MLTSS	MMAI		Private Pay	Medicare Part A Only	Other	Total	
				Medicaid Primary	Medicare Primary					
8	SNF	231	102	223	339	787	3,638	4,017	9,337	8
9	SNF/PED									9
10	ICF	16,062	31,954	4,562		4,252			56,830	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	16,293	32,056	4,785	339	5,039	3,638	4,017	66,167	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 67.64%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve 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 08/01/2000

J. Was the facility purchased or leased after January 1, 1978?
YES ☐ Date 08/01/2000 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter certified beds.
number of certified beds 268

Medicare Intermediary Wellpoint Federal

IV. ACCOUNTING BASIS
ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐
Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/2025 Fiscal Year: 12/31/2025
* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Alden Debes Rehab HCC # 0044891 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	779,575	51,224	35,236	866,035	3,139	869,174	26,352	895,526			1
2	Food Purchase		543,688		543,688	(46,094)	497,594	10,896	508,490			2
3	Housekeeping	734,198	42,770		776,967	2,760	779,727	22,610	802,337			3
4	Laundry	87,271	36,517		123,788	1,009	124,797		124,797			4
5	Heat and Other Utilities			366,752	366,752		366,752	6,109	372,861			5
6	Maintenance	96,581		314,004	410,585		410,585	35,173	445,758			6
7	Other (specify):* related party, med.waste,scavenger,security			52,833	52,833		52,833	16,861	69,694			7
8	TOTAL General Services	1,697,624	674,199	768,825	3,140,647	(39,186)	3,101,461	118,001	3,219,462			8
	B. Health Care and Programs											
9	Medical Director			27,000	27,000		27,000		27,000			9
10	Nursing and Medical Records	6,778,011	364,653	1,475,455	8,618,119	(11,007)	8,607,112	85,014	8,692,126			10
10a	Therapy	299,272	1,351	24,000	324,623		324,623		324,623			10a
11	Activities	580,739	13,287	1,655	595,681	503	596,184		596,184			11
12	Social Services	133,859		560	134,419		134,419		134,419			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party							10,452	10,452			15
16	TOTAL Health Care and Programs	7,791,882	379,292	1,528,670	9,699,843	(10,504)	9,689,339	95,466	9,784,805			16
	C. General Administration											
17	Administrative	265,748			265,748		265,748	290,430	556,178			17
18	Directors Fees											18
19	Professional Services			1,746,213	1,746,213		1,746,213	(1,558,739)	187,474			19
20	Dues, Fees, Subscriptions & Promotions			180,341	180,341		180,341	(105,219)	75,122			20
21	Clerical & General Office Expenses	356,622	30,679	344,165	731,466	1,009	732,475	530,841	1,263,316			21
22	Employee Benefits & Payroll Taxes			1,517,312	1,517,312	6,171	1,523,483	(5,037)	1,518,446			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,764	1,764		1,764	2,367	4,131			24
25	Other Admin. Staff Transportation			6,237	6,237		6,237	23,785	30,022			25
26	Insurance-Prop.Liab.Malpractice			715,681	715,681		715,681	26,899	742,580			26
27	Other (specify):* related party			652,157	652,157		652,157	(529,157)	123,000			27
28	TOTAL General Administration	622,370	30,679	5,163,871	5,816,920	7,180	5,824,100	(1,323,830)	4,500,270			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	10,111,876	1,084,169	7,461,365	18,657,410	(42,510)	18,614,900	(1,110,363)	17,504,537			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			168,075	168,075		168,075	424,560	592,635			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			277,766	277,766		277,766	179,180	456,946			32
33	Real Estate Taxes			247,472	247,472	(247,472)	(0)	249,544	249,544			33
34	Rent-Facility & Grounds			805,157	805,157	247,472	1,052,629	(1,052,629)	0			34
35	Rent-Equipment & Vehicles			96,830	96,830		96,830	54,356	151,186			35
36	Other (specify):* MIP							60,826	60,826			36
37	TOTAL Ownership			1,595,300	1,595,300		1,595,300	(84,163)	1,511,137			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		921,793	834,538	1,756,331	42,510	1,798,841	(115,119)	1,683,722			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			1,113,948	1,113,948		1,113,948		1,113,948			42
43	Other (specify):*	45,554			45,554		45,554		45,554			43
44	TOTAL Special Cost Centers	45,554	921,793	1,948,485	2,915,832	42,510	2,958,342	(115,119)	2,843,223			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	10,157,430	2,005,962	11,005,150	23,168,542		23,168,542	(1,309,645)	21,858,898			45

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

Ln 45, Col 4 Must be equal to total expenses on your trial balance and Pg 3&4 supporting document.

Reclassifications - Manually input these to appropriate rows on Pages 3 & 4 (Column 5):

From Line	To Line	Amount	Description
2	22	(46,094) (Cr) 46,094	Employee Meals Employee Meals
22	1	(39,923) (Cr) 3,139	Uniform Reclass Uniform Reclass
	3	2,760	Uniform Reclass
	4	1,009	Uniform Reclass
	6	-	Uniform Reclass
	10	31,503	Uniform Reclass
	11	503	Uniform Reclass
	21	1,009	Uniform Reclass
10	39	(42,510) (Cr) 42,510	Oxygen Cost Reclass Oxygen Cost Reclass
33	34	(247,472) (Cr) 247,472	Rent - Real Estate Tax on associated landowner (Pg 6) Rent - Real Estate Tax on associated landowner (Pg 6)
		-	Must Net to Zero

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(20,923)	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	(47,083)	30		9
10	Interest and Other Investment Income	(424)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(6,811)	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	(39,242)	21		17
18	Fines and Penalties	(108,822)	32		18
19	Entertainment	(274)	20		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(61,782)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(652,157)	27		24
25	Fund Raising, Advertising and Promotional	(92,793)	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)	\$ (1,030,311)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(277,498)		34
35	Other- Attach Schedule	(1,836)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (279,334)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,309,645)		37

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

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

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39						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						44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (13,333)	20	1
2	Other Expenses Related to Lobbying Activities			2
3				3
4	Expense curr yr purchases under threshold	30,983	6	4
5				5
6	Rockford Chamber back out	0	20	6
7	Late Fees on utilities	(109)	21	7
8	Related Party Int on Alma LLC with Rock Inv	(18,800)	32	8
9	Misc Income - Jury Duty	(325)	21	9
10	Misc Income - Record Copies	(218)	10	10
11	Misc Income - Other	(31)	10	11
12	Gift Shop		41	12
13	Bank Charges LLC		20	13
14	Vendor Discounts	(2)	10	14
15				15
16				16
17				17
18				18
19				19
20	Deprecation adj'	(1)	30	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	(1,836)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Debes Rehab HCC # 0044891 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	21,929	4,423	0	0	0	0	0	0	0	26,352	1
2	Food Purchase	(6,811)	0	0	17,707	0	0	0	0	0	0	0	10,896	2
3	Housekeeping	0	0	22,610	0	0	0	0	0	0	0	0	22,610	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	6,109	0	0	0	0	0	0	0	0	6,109	5
6	Maintenance	10,060	0	25,618	0	0	0	(487)	(18)	0	0	0	35,173	6
7	Other (specify):*	0	0	16,861	0	0	0	0	0	0	0	0	16,861	7
8	TOTAL General Services	3,249	0	93,127	22,130	0	0	(487)	(18)	0	0	0	118,001	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	(251)	0	77,306	9,951	(1,992)	0	0	0	0	0	0	85,014	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	10,452	0	0	0	0	0	0	0	0	10,452	15
16	TOTAL Health Care and Programs	(251)	0	87,758	9,951	(1,992)	0	0	0	0	0	0	95,466	16
	C. General Administration													
17	Administrative	0	0	290,430	0	0	0	0	0	0	0	0	290,430	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(61,782)	11,025	(1,507,982)	0	0	0	0	0	0	0	0	(1,558,739)	19
20	Fees, Subscriptions & Promotions	(106,400)	0	1,181	0	0	0	0	0	0	0	0	(105,219)	20
21	Clerical & General Office Expenses	(39,676)	77	570,440	0	0	0	0	0	0	0	0	530,841	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(5,037)	0	0	0	0	0	0	(5,037)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	2,367	0	0	0	0	0	0	0	0	2,367	24
25	Other Admin. Staff Transportation	0	0	23,785	0	0	0	0	0	0	0	0	23,785	25
26	Insurance-Prop.Liab.Malpractice	0	25,718	1,181	0	0	0	0	0	0	0	0	26,899	26
27	Other (specify):*	(652,157)	0	123,000	0	0	0	0	0	0	0	0	(529,157)	27
28	TOTAL General Administration	(860,015)	36,820	(495,598)	0	(5,037)	0	0	0	0	0	0	(1,323,830)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(857,017)	36,820	(314,713)	32,081	(7,029)	0	(487)	(18)	0	0	0	(1,110,363)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Debes Rehab HCC # 0044891 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(47,084)	457,791	13,853	0	0	0	0	0	0	0	0	424,560	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(128,046)	301,303	5,923	0	0	0	0	0	0	0	0	179,180	32
33	Real Estate Taxes	0	247,472	2,072	0	0	0	0	0	0	0	0	249,544	33
34	Rent-Facility & Grounds	0	(1,052,629)	0	0	0	0	0	0	0	0	0	(1,052,629)	34
35	Rent-Equipment & Vehicles	0	0	54,356	0	0	0	0	0	0	0	0	54,356	35
36	Other (specify):*	0	60,826	0	0	0	0	0	0	0	0	0	60,826	36
37	TOTAL Ownership	(175,130)	14,763	76,204	0	0	0	0	0	0	0	0	(84,163)	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	(180,028)	(27,348)	92,257	0	0	0	0	0	(115,119)	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	(180,028)	(27,348)	92,257	0	0	0	0	0	(115,119)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,032,147)	51,583	(238,509)	(147,947)	(34,377)	92,257	(487)	(18)	0	0	0	(1,309,645)	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
See Ownership-1 page.		See PG6-Supp		See PG6-Supp		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Income	\$ 1,052,629	Alden Alma Nelson Manor, LLC	0.00%	\$	\$ (1,052,629)	1
2	V	32	Investment Income - RR	67	Alden Alma Nelson Manor, LLC			(67)	2
3	V	30	Gain On Sales of Assets		Alden Alma Nelson Manor, LLC				3
4	V	19	Professional Fee		Alden Alma Nelson Manor, LLC				4
5	V	19	Accounting Fee		Alden Alma Nelson Manor, LLC		11,025	11,025	5
6	V	33	Real Estate Tax		Alden Alma Nelson Manor, LLC		247,472	247,472	6
7	V	26	General Insurance Expenses		Alden Alma Nelson Manor, LLC		25,718	25,718	7
8	V	36	Mortgage Insurance Premium		Alden Alma Nelson Manor, LLC		60,826	60,826	8
9	V	32	Interest On Mortg. Note/ Other Ani		Alden Alma Nelson Manor, LLC		301,370	301,370	9
10	V	30	Depreciation		Alden Alma Nelson Manor, LLC		457,791	457,791	10
11	V	32	Amortization		Alden Alma Nelson Manor, LLC				11
12	V	20	Bank Charges		Alden Alma Nelson Manor, LLC				12
13	V	21	Licenses & Inspections		Alden Alma Nelson Manor, LLC		77	77	13
14	Total			\$ 1,052,696			\$ 1,104,279	\$ * 51,583	14

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

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

1		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%	\$ 6,109	\$ 6,109	15
16	V	24	Travel & Seminar		Alden Management Services, Inc.		2,367	2,367	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		23,785	23,785	17
18	V	26	Insurance		Alden Management Services, Inc.		1,181	1,181	18
19	V	20	Dues/Subscriptions		Alden Management Services, Inc.		1,181	1,181	19
20	V	30	Depreciation		Alden Management Services, Inc.		13,853	13,853	20
21	V	33	Real Estate Tax		Alden Management Services, Inc.		2,072	2,072	21
22	V	35	Rent-Equip/Vehicles		Alden Management Services, Inc.		54,356	54,356	22
23	V	32	Interest		Alden Management Services, Inc.		5,923	5,923	23
24	V	1	Dietary Aide Coordinator Salary		Alden Management Services, Inc.		21,929	21,929	24
25	V	3	Housekeeping Coordinator Salary		Alden Management Services, Inc.		22,610	22,610	25
26	V	7	Employee Benef % -Gen'l Servs		Alden Management Services, Inc.		16,861	16,861	26
27	V	10	Nurs & Med Records Salary		Alden Management Services, Inc.		77,306	77,306	27
28	V	15	Employee Benef % - Health Care		Alden Management Services, Inc.		10,452	10,452	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		290,430	290,430	29
30	V	27	Employee Benef %-Administrative		Alden Management Services, Inc.		123,000	123,000	30
31	V	19	Professional Fees	1,590,522	Alden Management Services, Inc.		82,540	(1,507,982)	31
32	V	21	Gen'l & Admin	92,400	Alden Management Services, Inc.		662,840	570,440	32
33	V	6	Repairs & Maintenance	39,103	Alden Management Services, Inc.		64,721	25,618	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,722,025			\$ 1,483,516	\$ * (238,509)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consult.	\$ 35,236	Prism Health Care Services, Inc.	0.00%	\$	\$ (35,236)	15
16	V	1	Dietary Salary		Prism Health Care Services, Inc.		18,312	18,312	16
17	V	2	Tube feeding	28,846	Prism Health Care Services, Inc.		9,336	(19,510)	17
18	V	10	Equip. Rental	8,737	Prism Health Care Services, Inc.		9,593	856	18
19	V	39	Ancillary supplies	243,087	Prism Health Care Services, Inc.		27,718	(215,369)	19
20	V	1	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		21,347	21,347	20
21	V	2	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		37,217	37,217	21
22	V	10	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		9,095	9,095	22
23	V	39	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		35,341	35,341	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			\$ 315,906			\$ 167,959	\$ * (147,947)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 588,824	Forum Extended Care II, Inc.	0.00%	\$ 560,869	\$ (27,955)	15
16	V	39	I.V.	53,040	Forum Extended Care II, Inc.		50,522	(2,518)	16
17	V	39	Wound Care-Product only	35,235	Forum Extended Care II, Inc.		33,562	(1,673)	17
18	V	10	House Stock	25,879	Forum Extended Care II, Inc.		24,650	(1,229)	18
19	V	10	Pharm Consult	16,080	Forum Extended Care II, Inc.		15,317	(763)	19
20	V	22	Employee Vaccinations	5,037	Forum Extended Care II, Inc.			(5,037)	20
21	V	39	Employee Vaccinations		Forum Extended Care II, Inc.		4,798	4,798	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			\$ 724,095			\$ 689,718	\$ * (34,377)	39

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

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 849,305	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 941,562	\$ 92,257	15
16	V								16
17	V		(Use Ln 10a for DD homes)						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			\$ 849,305			\$ 941,562	\$ * 92,257	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 & Maintenance	\$ 41,088	Alden Bennett Construction Company, Inc.		\$ 40,601	\$ (487)	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			\$ 41,088			\$ 40,601	\$ * (487)	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 & Maintenance	\$ 4,426	Alden Design Group, Ltd.	0.00%	\$ 4,408	\$ (18)	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			\$ 4,426			\$ 4,408	\$ * (18)	39

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

Facility Name & ID Number

Alden Debes Rehab HCC

0044891

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

VII. RELATED PARTIES

A. (Continued)

Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.

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

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	Chairman-BOD	Chairman	48.00	190,520	1.896	4.74	Salary	\$ 9,480	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Svcs	Technical Nursing	0.00	100,976	1.896	4.74	Salary	5,024	10-7	2
3	Terry Magnusson	Dir. of Property Man	Building equipmen	0.00	100,976	1.896	4.74	Salary	5,024	6-7	3
4	Ina Schlossberg	Board Member	Events and special	51.00	100,976	1.896	4.74	Salary	5,024	17-7	4
5	Audra Elisco	Medical Records Co	Medical record ma	0.00	76,443	1.896	4.74	Salary	3,804	21-7	5
6	Randi Schlossberg-Schullo	President	General Oper.	1.00	190,520	1.659	4.74	Salary	9,480	6-7, 17-7	6
7	Joseph Schullo	Project Manager	General Operation	0.00	190,520	1.659	4.74	Salary	9,480	6-7, 17-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 47,317		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

Ending: 2/31/2025

(773-286-8038

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,397,134	36	\$ 129,003	\$	66,167	\$ 6,109	1
2	24	Trav & Seminar	Patient Days	1,397,134	36	49,988		66,167	2,367	2
3	25	Other Admin Travel	Patient Days	1,397,134	36	502,227		66,167	23,785	3
4	26	Insurance	Patient Days	1,397,134	36	24,931		66,167	1,181	4
5	20	Dues & Subscriptions	Patient Days	1,397,134	36	24,937		66,167	1,181	5
6	30	Depreciation	No of Providers	36	36	498,707		1	13,853	6
7	33	Real Estate Tax	Patient Days	1,397,134	36	43,747		66,167	2,072	7
8	35	Rent-Equip & Vehicle	Patient Days	1,397,134	36	1,147,743		66,167	54,356	8
9	32	Interest	Patient Days	1,397,134	36	125,066		66,167	5,923	9
10	1	Dietary Salary	Patient Days	1,397,134	36	463,044	463,044	66,167	21,929	10
11	3	Housekeeping Salary	Patient Days	1,397,134	36	477,424	477,424	66,167	22,610	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,397,134	36	356,025		66,167	16,861	12
13	10	Nurs & Med Records Salary	Patient Days	1,397,134	36	1,632,344	1,632,344	66,167	77,306	13
14	15	Employee Benefits -Health Care	Patient Days	1,397,134	36	220,704		66,167	10,452	14
15	17	Administrative Salary	Patient Days	1,397,134	36	6,132,499	6,132,499	66,167	290,430	15
16	27	Employee Benefits - Admin	Patient Days	1,397,134	36	2,597,178		66,167	123,000	16
17	19	Professional fees	Patient Days	1,397,134	36	518,567		66,167	24,559	17
18	19	Professional fees	Revenue charged	33,202,232	36	1,210,351	1,210,351	1,590,522	57,981	18
19	21	Gen'I & Admin	Patient Days	1,397,134	36	13,996,050	11,866,101	66,167	662,840	19
20	6	Repair & Maint.	Patient Days	1,397,134	36	559,530		66,167	26,499	20
21	6	Repair & Maint.	Revenue charged	1,731,722	36	1,692,724	1,692,724	39,103	38,222	21
22										22
23										23
24										24
25	TOTALS					\$ 32,402,789	\$ 23,474,487		\$ 1,483,516	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge GL 7055		x	Mortgage	\$42,966.50	3/21	\$ 12,036,800	\$ 10,949,453	3/56	2.4900	\$ 275,389	1	
2	Insurance Interest (GL 7053& 7035)		x	Medical Malpractice							62	2	
3	Amortization-Fin/Refin Fee (GL 7059)		x	Refinancing							9,664	3	
4	Midcap Loan (GL 7031)		x	Line of Credit		05/19	1,201,481	2,298,156	02/28/26	6.5000	163,932	4	
5												5	
	Working Capital												
6	Related party - AMS	x		Working capital							5,923	6	
7	Capital Lease - Car GL 7030-100-000		x	Working capital	\$1,487.00	4/24	82,000	54,780	4/29	3.4600	2,189	7	
8	Capital Lease GL 7030-100-001		x	Working capital	\$202.40	11/21	9,787	1,752	9/26	9.5100	279	8	
9	TOTAL Facility Related				\$44,655.90		\$ 13,330,068	\$ 13,304,140			\$ 457,437	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		x								(67)	10	
11	Interest Income (GL 4975)		x								(424)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (491)	14	
15	TOTALS (line 9+line14)						\$ 13,330,068	\$ 13,304,140			\$ 456,946	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 60,826 Line # 36

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

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

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.

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Debes Rehab HCC COUNTY Winnebago

FACILITY IDPH LICENSE NUMBER 0044891

CONTACT PERSON REGARDING THIS REPORT Mark Novotny

TELEPHONE 773-724-6362 FAX #: 872-469-1725

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2024 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 2024.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. See attached (Supplement)	Related party - Alden Management	\$ 43,747.00	\$ 2,071.81
2. 12-27-152-001	See attached (Supplement)	\$ 117,655.58	\$ 117,655.58
3. 12-27-152-002	See attached (Supplement)	\$ 120,712.18	\$ 120,712.18
4. 12-27-152-003	See attached (Supplement)	\$ 803.80	\$ 803.80
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 282,918.56	\$ 241,243.37

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 copies of the original 2024 tax bills which were listed in Section A to this statement. Be sure to use the 2024 tax bill which is normally paid during 2025.

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 60,952 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

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

F. List the bed capacity for the building if it differs from the licensed total.
G. Have you properly capitalized all major repairs and equipment purchases? yes
H. Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease.
I. Are you presently operating under a sublease agreement? no
J. 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.

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

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

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

XI. OWNERSHIP COSTS:

1		2		3		4	
Use		Square Feet		Year Acquired		Cost	
1	Nursing home	60,952		2000		\$ 835,364	
2							
3	TOTALS	60,952				\$ 835,364	

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0044891

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XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	268		2000		\$ 7,000,000	\$	31.5	\$ 222,222	\$ 222,222	\$ 5,648,143	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Building Improvements			2000	23,550		10			23,550	9
10	Alden Design - HVAC			2000	5,142		20			5,142	10
11	Alden Bennett Const.			2000	3,089		20			3,089	11
12	Pro com systems			2001	16,737		10			16,737	12
13	Alden Bennett Const.			2001	4,055		10			4,055	13
14	New Horz. Comm			2001	2,098		10			2,098	14
15	Alden Bennett Const.			2001	1,701		10			1,701	15
16	Alden Bennett Const.			2001	1,816		10			1,816	16
17	Alden Bennett Const.			2001	2,263		10			2,263	17
18	Seams -rebuild engine			2001	2,828		10			2,828	18
19	Alden Bennett Const.			2001	4,938		10			4,938	19
20	CSI Coker - belt/heating element			2001	1,632		10			1,632	20
21	Alden Bennett Const.			2001	5,256		10			5,256	21
22	GT Mechanical - heater			2001	3,198		10			3,198	22
23	Alden Design - elect. /plumbing			2001	2,406		10			2,406	23
24	Alden Design - misc			2001	22,472		20			22,472	24
25	Alden Design - misc			2001	22,412		20			22,412	25
26	ABC - laundry room repairs			2001	94,243		20			94,243	26
27				2001	11,608		20			11,608	27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

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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	GT Mechanical, Inc. - Repair Air Conditioner	2002	\$ 11,519	\$	10	\$	\$	\$ 11,519	37
38	Pro Com Systems - Repair Nurse Call System	2002	1,862		10			1,862	38
39	GT Mechanical, Inc. - Repair Heater	2002	1,996		10			1,996	39
40	FE Moran - Repair - Fire Alarm System	2002	1,825		10			1,825	40
41	Nelson Carlson - Repair Water Main	2002	2,407		10			2,407	41
42	ABC - Carpet	2002	1,231		15			1,231	42
43	ABC - Chimney	2002	3,032		20			3,032	43
44	Medline - Window Blinds	2003	1,706		7			1,706	44
45	Tyco - installtion of smoke detectors	2003	6,753		15			6,753	45
46	Code Alert - Update system	2003	5,007		15			5,007	46
47	ABC - 4 doors	2003	2,449		10			2,449	47
48	ABC - Light Fixtures	2003	2,283		5			2,283	48
49	GT Mech - Replace Pump	2003	1,532		10			1,532	49
50	Simplex - Repair Smoke Detector system	2003	4,238		10			4,238	50
51	ABC - Roof Repair	2003	3,953		15			3,953	51
52	CSI Coker - Repair Dishwasher	2003	3,291		7			3,291	52
53	ABC - Repair C wing main A/C power	2003	2,177		10			2,177	53
54	ABC - Repair Boiler	2003	23,646		15			23,646	54
55	ABC-Roof repairs	2004	3,102		10			3,102	55
56	ABC-Roof repairs	2004	3,486		10			3,486	56
57	ABC-Roof repairs	2004	4,565		10			4,565	57
58	Equipment Int'l LTD-repair laundry	2004	1,714		10			1,714	58
59	CSI Coker - Repair Dishwasher	2004	2,387		10			2,387	59
60	CSI Coker - Repair Dishwasher	2004	2,915		10			2,915	60
61	GT Mechanical-furnace repair	2004	1,765		10			1,765	61
62	GT Mechanical-a/c repair	2004	2,128		10			2,128	62
63	ABC-boiler repairs	2004	1,877		10			1,877	63
64	GT Mechanical-Expansion tank replacement	2004	5,925		10			5,925	64
65	GT Mechanical-heater repair	2004	5,536		10			5,536	65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,347,751	\$		\$ 222,222	\$ 222,222	\$ 5,995,894	70

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

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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		\$ 7,347,751	\$		\$ 222,222	\$ 222,222	\$ 5,995,894	1
2	ABC-hotwater tank reparis	2006	3,000		10			3,000	2
3	GT Mechanical-heater repairs	2005	5,310		10			5,310	3
4	GT Mech-water pump repair	2005	2,032		10			2,032	4
5	Long Elevator-elevator repairs	2005	2,138		10			2,138	5
6	GT Mech-compressor replacement	2005	1,957		10			1,957	6
7	ABC-boiler tube replacement	2005	4,240		10			4,240	7
8	GT Mech-heater motor replacement	2005	1,591		10			1,591	8
9	GT Mech-laundry room repairs	2005	741		10			741	9
10	Top Notch-kitchen boiler repairs	2005	3,853		10			3,853	10
11	ABC-fire alarm panel replacements	2005	11,532		10			11,532	11
12	ABC-door locks	2005	2,203		10			2,203	12
13	ABC-door locks	2005	2,203		10			2,203	13
14	ABC-door locks	2005	1,825		10			1,825	14
15	ABC-replace b0iler tubes	2007	3,834		10			3,834	15
16	November AMS Maint Alloc	2007	32,048		10			32,048	16
17	Patten Ind-generator repairs metal.	2007	2,735		5			2,735	17
18	Top Notch Services- replace boiler assembly	2007	3,853		10			3,853	18
19	ABC -new automatic door	2007	5,644		10			5,644	19
20	ABC -new water heater	2007	13,771		15			13,771	20
21	ABC - repaire roof	2007	4,926		10			4,926	21
22	ABC -Paving	2007	27,958		8			27,958	22
23	ABC -replace boiler tubes	2007	2,798		10			2,798	23
24	ABC -replace boiler tubes	2007	3,834		10			3,834	24
25	Top Notch -kichen appliance repairs	2007	3,452		5			3,452	25
26	ABC-Boiler repair	2008	7,668		10			7,668	26
27	TopNotch Commmerc. Kitchen-Freezer Door	2008	4,553		5			4,553	27
28	ABC-new paving	2008	55,917		20	2,796	2,796	48,464	28
29	ABC Repl Plumbing Electrical Hardware & Fix	2008	4,065		10			4,065	29
30	ABC-New Gasketing Fire Doors	2008	2,981		10			2,981	30
31	ABC-New Flooring CarpentryCabintrySecurityDoor	2008	21,812		15			21,812	31
32	ABC-New SecurityHardware/Doors/FramesCameras	2008	22,312		15			22,312	32
33	ABC - Parking Lot Construction	2008	17,808		20	890	890	15,872	33
34	TOTAL (lines 1 thru 33)		\$ 7,632,345	\$		\$ 225,908	\$ 225,908	\$ 6,271,099	34

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

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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		\$ 7,632,345	\$		\$ 225,908	\$ 225,908	\$ 6,271,099	1
2	ABC-roof leak	2008	10,686		10			10,686	2
3	Gt Mechanical Inc.-HVAC repairs	2008	3,625		10			3,625	3
4	Equipment international, Ltd.- washer major repair	2008	3,230		5			3,230	4
5	ABC -Install worn, cilling tile, floor tile, roofing & Plumbing	2008	5,603		10			5,603	5
6	Gt Mechanical, Inc.- Refri Cooling Start Up	2008	2,838		10			2,838	6
7	ABC- new egress hardware Fire safety code	2008	8,344		10			8,344	7
8	OctAMS Maint Allocation	2008	5,006		5			5,006	8
9	GT Mechanical- Instld flame safe guard	2008	2,829		10			2,829	9
10	ABC- fire proof/repl boiler-Job #7031	2008	5,888		10			5,888	10
11	ABC- Install alarm monitor to control Oxygen level	2008	10,240		10			10,240	11
12	GTMECH- main AH Electronic Starter	2009	2,787		5			2,787	12
13	GTMECH- repairs for Kitchen area HVAC	2009	5,682		5			5,682	13
14	ABC-Repl/leaky tubes boiler heating tubes	2009	4,312		5			4,312	14
15	ABC- New MI unit-Job # 2839	2009	53,402		15			53,402	15
16	ABC-Job#2846-Carpentary-Rough & Finish	2009	14,068		15			14,068	16
17	ABCnew MIunit-Job#2839 Iv#9909	2009	7,144		15			7,144	17
18	AugAMSI/C-AMEEXP Harold-Patten -filter, valve,cap dust	2009	3,407		5			3,407	18
19	JulAMSI/C-WRIEXP Harold-Rock ValleyWater-Install Parts for	2009	3,213		5			3,213	19
20	EQUINT inverter for washer	2009	3,183		10			3,183	20
21	DIASIG -Install monument sign DBL face Sandblasted Redwood S	2010	4,550		15			4,242	21
22	ABC-MI Unit A-Job#2930-1-HVAC,SecuritySvs,Concrete	2010	62,693		15	303	303	62,306	22
23	EQUINT-Washer Reparis #3	2010	3,082		5			3,082	23
24	CENSAU- Instll 2 Dry Sidewall sprinkler	2010	3,117		5			3,117	24
25	ALDBEN-Rprs Exterior Door,LavatoryStation	2010	3,161		5			3,161	25
26	EQUINT - Washer Inverter/Clamps (1)	2010	3,517		10			3,517	26
27	ALDBEN - boiler repair	2010	5,139		5			5,139	27
28	ABC - Install Concrete -Job# 1033-1	2011	19,842		15			18,522	28
29	ABC - Instll Sprinklers System -Job# 1033-2	2011	134,719		15	1,323	1,323	127,058	29
30	BOUDEV- Demolition, Masonry, Steel, Carpentry	2011	55,000		20	8,981	8,981	47,481	30
31	ABC -MetalFrames, windows, Glass&Glazing- Job# 1033 -3	2011	42,601		15	2,750	2,750	42,510	31
32	BOUDEV- Framing, Drywall, Insultion, Painting, Flooring, acoust	2011	30,925		20	2,840	2,840	24,485	32
33	ABC - install smoke Dampers & electrical- Job# 1033-4	2011	127,757		15	1,546	1,546	120,785	33
34	TOTAL (lines 1 thru 33)		\$ 8,283,936	\$		\$ 243,651	\$ 243,651	\$ 6,891,991	34

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

Facility Name & ID Number Alden Debes Rehab HCC

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Report Period Beginning:

01/01/2025 Ending: 12/31/2025

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		\$ 8,283,936	\$		\$ 243,651	\$ 243,651	\$ 6,891,991	1
2	Forum Prof Ctr: Remodeling 1979-1995	1979	64,367		20			64,367	2
3	Forum Prof Ctr: Asphalt/Design/etc.	2000	2,120		10			2,120	3
4	Forum Prof Ctr: Remodel/electrical	2001	826		7			826	4
5	Forum Prof Ctr: bathroom remodel	2002	731		5			731	5
6	Forum Prof Ctr: remodel suites/etc.	2003	939		9			939	6
7	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,891		7			2,891	7
8	Forum Prof Ctr: Suite renovation	2005	2,788		10			2,788	8
9	Forum Prof Ctr: Superior installations, etc.	2006	139		4			139	9
10	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	561		7			561	10
11	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	482		7			482	11
12	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	981		10			981	12
13	Forum Prof Ctr: Building Renovations	2010	1,669		5			1,669	13
14	Forum Prof Ctr: Building Renovations	2011	5,242	43	10	43		5,200	14
15	Forum Prof Ctr: Building Renovations	2012	319	2	15	2		317	15
16	Forum Prof Ctr: Building Renovations	2013	477		10			477	16
17	Forum Prof Ctr: Elect Install/sewer excavation	2014	486		10			486	17
18	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	395	5	10	5		374	18
19	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	1,114	124	13	124		1,072	19
20	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,du	2018	24,135	1,540	15	1,540		12,245	20
21	Forum Prof Ctr: floors, walls,plumbing,hvac,carpentry	2019	1,450	149	10	149		992	21
22	Forum Prof Ctr: PktLot,door frames,windows	2020	633	33	3-10	33		480	22
23	Forum Prof Ctr:water tank suite 140	2021	70	7	7	7		29	23
24	Forum Prof Ctr: Water tank & 102 suite expansion	2022	1,518	308	7	308		898	24
25	Forum Prof Ctr: Catch basin, IT & Legal suite buildout	2023	1,465	249	7	249		942	25
26	Forum Prof Ctr: Suite 101 renov: walls, elect, etc.	2024	609	122	5	122		122	26
27	Forum Prof Ctr: CarpetHallways,Suite 101 improvements	2025	3,764	670	13	670		670	27
28	Alden Mgt Servs: Remodel suites 1993 & 2002	2002	6,851		13			6,851	28
29	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81		15			81	30
31	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	2,579	15	2,579		19,335	31
32	Alden Mgt Servs: Building IT network cabling	2023	412	27		27		105	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,455,152	\$ 5,859		\$ 249,510	\$ 243,651	\$ 7,027,107	34

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

Facility Name & ID Number Alden Debes Rehab HCC

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Report Period Beginning:

01/01/2025 Ending: 12/31/2025

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		\$ 8,455,152	\$ 5,859		\$ 249,510	\$ 243,651	\$ 7,027,107	1
2	ABC - Fire Protection & Smoke Dampers -Job# 1033-5	2011	69,599		15	4,640	4,640	69,213	2
3	ABC - Monument/Sign Replacing Sign	2011	6,715		10			6,715	3
4	ABC -Dumb waiter reconfigure	2011	51,123		15	3,408	3,408	50,268	4
5	PAIUSA-Carpentry & Painting	2011	20,700		15	1,380	1,380	19,780	5
6	ABC -Tower Railings (1)	2011	16,003		15	1,067	1,067	15,116	6
7	GTMECH - install heat exchanger	2011	5,828		10			5,828	7
8	FebAMSI/C-AMEEXP Floyd-Patten CAT-Install remote alarm pa	2011	8,591		10			8,591	8
9	FebAMSI/C-AMEEXP Floyd-Patten CAT -Install remote annunci	2011	7,886		10			7,886	9
10	GTMECH -Install new mod motor and Boiler maint.	2011	5,866		5			5,866	10
11	EQUINT - Washer Inverter/Clamps (1)	2011	3,617		5			3,617	11
12	JDROOF- Roof Repairs	2011	4,970		5			4,970	12
13	ALDBEN -Replace boiler tubes	2011	3,253		5			3,253	13
14	GTMECH -chiller & cracked line Reprs, pilot valve replcs	2011			5				14
15	GTMECH- Chiller reprs	2011	5,034		5			5,034	15
16	GARPAV -Seal Coat & Crack repairs in Parking lot	2011	15,618		8			15,618	16
17	ABC- Repair leak Boiler1/HeatingVent	2011	9,610		5			9,610	17
18	JDROOF- Roof Repairs	2012	6,000		5			6,000	18
19	BELELC -Generator Stop Switches	2012	2,699		10			2,699	19
20	Dry Wall & Anti-Freeze Loop Install-VALFIR	2013	4,836		15	322	322	4,052	20
21	Roof install- ABC	2013	29,767		10			29,767	21
22	Boiler tube Install (1)-ABC	2013	10,732		15	715	715	8,640	22
23	Washer #1 inventer install-EQUINT	2013	3,221		5			3,221	23
24	Boiler#1 leaking tubes repairs-ABC	2013	6,185		10			6,185	24
25	Boiler burner replace-ABC	2013	6,169		10			6,169	25
26	Cooler Walking,Install Evap Coil- TOPNOT	2013	5,693		5			5,693	26
27	Generator Repairs -JuneAMSI/C-AMX-Floyd-Patten	2013	6,586		5			6,586	27
28	Chiller leaks repair - GTMECH	2013	9,072		5			9,072	28
29	Condensing unit reconnectChiller Reprs - GTMECH	2013	4,952		5			4,952	29
30	Parking lot Repairs-ABC	2013	3,614		8			3,614	30
31	ATS and Control Board-JanAMSI/C-Floyd Patten	2013	10,696		10			10,696	31
32	Boiler# 1upper tubes install and # 2 head assembly-ALDBEN	2014	10,732		15			7,746	32
33	Air unit burner, solenoid & gas valve assembly- NORMEC	2014	2,576		5			2,576	33
34	TOTAL (lines 1 thru 33)		\$ 8,813,095	\$ 5,859		\$ 261,042	\$ 255,183	\$ 7,376,140	34

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

Facility Name & ID Number Alden Debes Rehab HCC

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Report Period Beginning:

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Ending:

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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		\$ 8,813,095	\$ 5,859		\$ 261,042	\$ 255,183	\$ 7,376,140	1
2	Boiler# 1upper tubes install and # 2 head assembly-ALDBEN	2014	3,790		15	253	253	2,867	2
3	Boiler # 1&2 retube,smoke box door(1), heat gasket plate(1)-ALDI	2014	11,615		15	774	774	8,643	3
4	Boiler tubes repls.-ALDBEN	2014	5,426		15	362	362	3,982	4
5	Actuator (1) -NORMEC	2014	2,782		5			2,782	5
6	Air unit burner, solenoid & gas valve assembly- NORMEC	2014	2,576		5			2,576	6
7	Boiler tubes replace -ALDBEN	2015	4,370		15	291	291	3,104	7
8	Motor replace for Elevator (1)-SUBELE	2015	5,506		5			5,506	8
9	Boiler tube replaced-ALDBEN	2015	11,416		15	761	761	7,927	9
10	Roofing Repairs-JDROOF	2015	5,560		5			5,560	10
11	Chiller repairs -GTMECH	2015	4,124		5			4,124	11
12	Sidewalk-SUPCOM	2016	8,000		15	533	533	4,975	12
13	Roof Repairs -JDROOF	2016	4,300		5			4,300	13
14	Fire Dampers (220 repairs -GTMECH	2016	6,723		10	672	672	6,160	14
15	Gutter install -JDROOF	2017	2,775		10	278	278	2,409	15
16	Foundation Stablization BADBAS	2017	22,350		25	894	894	7,599	16
17	Rood repairs on Dining room-JDROOF	2017	8,500		5			8,500	17
18	Paving/fix cracking on 9 rooms repair -FOXBUI	2017	7,500		5			7,500	18
19	Roof and Gutter repairs on front entranceway -JDROOF	2017	2,600		5			2,600	19
20	Boiler tube replaced-ALDBEN	2017	3,613		15	241	241	1,968	20
21	Drain Line from building to parking lot -ALDBEN	2017	2,962		5			2,962	21
22	Boiler Burner Repair -NORMEC	2018	8,943		5			8,943	22
23	Roof Repairs -JDROOF	2018	3,760		5			3,760	23
24	Roof Repairs -JDROOF	2018	4,525		5			4,525	24
25	Steamer Boiler Repair in kitchen -TOPNOT	2018	5,232		5			5,232	25
26	Brick wall repair Therapy Room	2018	15,996		13.04	1,227	1,227	8,889	26
27	Concrete work - FOXBUI	2019	2,750		10	275	275	1,856	27
28	Chiller pump repls -NORMEC	2019	4,640		5			4,640	28
29	Boiler replace-NORMEC	2019	11,280		15	752	752	5,139	29
30	Fire Alarm Repairs - AFFCUS	2019	3,208		5			3,208	30
31	Parking Lot Repairs - ALDBEN	2019	7,623		5			7,623	31
32	Kitchen Sheet Metal, Kitchen Area-GTMECH	2020	4,802		5	322	322	4,802	32
33	Return Air Unit, Utility Area-GTMECH	2020	4,947		5	331	331	4,947	33
34	TOTAL (lines 1 thru 33)		\$ 9,017,288	\$ 5,859		\$ 269,008	\$ 263,149	\$ 7,535,748	34

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

Facility Name & ID Number Alden Debes Rehab HCC

0044891

Report Period Beginning:

01/01/2025 Ending: 12/31/2025

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 12F, Carried Forward		\$ 9,017,288	\$ 5,859		\$ 269,008	\$ 263,149	\$ 7,535,748	1
2	Disshwasher, Rebuild/partial, kitchen-NORMEC	2020	7,023		5	1,052	1,052	7,023	2
3	Door, Pivot Rebuild/partial, Therapy Room-ALDBEN	2020	3,558		5	591	591	3,558	3
4	Steamer Box, Rebuild/partial,kitchen-NORMEC	2020	4,996		5	917	917	4,996	4
5	Canopy, Building exterior-HUNWIL	2020	11,875		15	792	792	4,554	5
6	Actuator Rebuild/Partial, Rooftop-NORMEC	2020	2,847		10	285	285	1,615	6
7									7
8	HVAC Unit - NORMEC (Basement)	2021	28,657		20	1,433	1,433	6,807	8
9	Reasphalt Parking Lot - ALDBEN	2021	117,700		8	14,713	14,713	66,208	9
10	Architect/Design Fees, Dialysis Unit - ALDDDES	2021	7,025		15	468	468	2,106	10
11	Architect Design & Labor (Dialysis Unit) - ALDDDES	2021	4,596		15	306	306	1,352	11
12	Ice Machine Leak - NORMEC (Kitchen)	2021	3,358		5	670	670	3,358	12
13	Actuator (2) - NORMEC	2021	3,027		5	605	605	2,975	13
14	Repair, Dish Machine - NORMEC	2021	2,785		5	557	557	2,692	14
15	Protector, Under Lav - ALDBEN	2021	3,481		10	348	348	1,682	15
16	Closer, Boiler - ALDBEN	2021	4,185		10	418	418	2,021	16
17	Actuator - NORMEC	2021	2,911		5	582	582	2,765	17
18	Dry Pendant - VALFIR	2021	2,840		25	114	114	541	18
19	Motor, Condensor Fan - NORMEC	2021	5,480		5	1,096	1,096	4,932	19
20	Motor, controller, switch, for warming cabinet- NORMEC	2021	4,668		5	934	934	3,969	20
21	Motor, gaskets for Dishwasher - NORMEC	2021	5,212		5	1,042	1,042	4,168	21
22	Drywall, Carpentry, Electrical, HVAC, Plumbing (Dialysis Unit) - AL	2021	263,968		25	10,559	10,559	48,395	22
23	Painting,-INTCON- Dialysis Unit	2021	11,836		3			11,836	23
24	Architect/Design Labor (PT/OT Room) - ALDDDES	2022	15,803		15	1,054	1,054	4,216	24
25	Architect/Design Fees (PT/OT Room) - ALDDDES	2022	24,198		15	1,613	1,613	6,452	25
26	Architect/Design Fees (Lobby/Exterior) - ALDDDES	2022	8,928		15	595	595	2,231	26
27	Ductwork Fabrication - GTMECH (Basement)	2022	4,653		10	465	465	1,783	27
28	Tubes replaced, Boiler - ALDBEN (Basement)	2022	9,398		15	627	627	2,403	28
29	Landscaping, Stone/Boulders - SEBLAN (Front of Building)	2022	5,200		10	520	520	1,863	29
30	Roof Repairs - JDROOF	2022	18,500		5	3,700	3,700	12,950	30
31	Roof Repairs - JDROOF	2022	6,000		5	1,200	1,200	4,000	31
32	Roof Repairs - JDROOF	2022	6,000		5	1,200	1,200	4,000	32
33	Boiler Tubes Replaced - ALDBEN (Basement)	2022	4,809		15	321	321	1,016	33
34	TOTAL (lines 1 thru 33)		\$ 9,622,801	\$ 5,859		\$ 317,785	\$ 311,926	\$ 7,764,215	34

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

Facility Name & ID Number Alden Debes Rehab HCC

0044891

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

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 12G, Carried Forward		\$ 9,622,801	\$ 5,859		\$ 317,785	\$ 311,926	\$ 7,764,215	1
2	ABC- Adjustment for realted party profit	2012							2
3	ABC- Adjustment for realted party profit	2013	760					760	3
4	ABC- Adjustment for realted party profit	2014	(60)					(60)	4
5	ABC- Adjustment for realted party profit	2015	(30)					(30)	5
6	ABC- Adjustment for realted party profit	2016							6
7	ABC- Adjustment for realted party profit	2017	(12)					(12)	7
8	ABC- Adjustment for realted party profit	2021	7,795			567	567	2,551	8
9									9
10	Valves/Driers, Chiller - NORMEC (Basement)	2022	7,055		10	706	706	2,530	10
11	Outlets replaced & pipeline repaired - DOCOXY (Oxygen Room)	2022	9,341		10	934	934	2,802	11
12	Plan Review Fee (PT/OT Room) - ILLDPR	2022	3,024		15	202	202	808	12
13	Carpentry Materials (PT/OT Room) - ALDBEN	2022	4,285		15	286	286	1,144	13
14	Fire Protection (PT/OT) - ALDBEN	2022	8,081		15	539	539	2,156	14
15	Plumbing - (PT/OT Room) - ALDBEN	2022	15,917		15	1,061	1,061	4,244	15
16	Demoliton, Drywall, & Paint (PT/OT Room) - BOUDEV	2022	36,733		25	1,469	1,469	5,876	16
17	Architect/Design Fees (Lobby/Exterior) - ALDDDES	2022	8,385		25	335	335	1,257	17
18	Demoliton, Drywall, & Paint (PT/OT Room) - BOUDEV	2022	11,008		25	440	440	1,650	18
19	Fire Protection (Lobby) - ALDBEN	2022	11,559		15	771	771	2,891	19
20	Tuckpointing - (Exterior) - FOXBUI	2022	14,292		25	572	572	2,145	20
21	Drywall - (Lobby) - BOUDEV	2022	15,137		15	1,009	1,009	3,784	21
22	Carpentry - (Lobby) - BOUDEV	2022	40,594		15	2,706	2,706	10,148	22
23	Roof, Soffit & Fascia (Exterior) - BOUDEV	2022	76,993		10	7,699	7,699	28,871	23
24	Tree Trimming (Exterior) - ALDBEN	2022	16,712		10	1,671	1,671	6,266	24
25	RTU, Hvac roof unit-North.Mech.(in GL 1710)	2022	11,944		20	597	597	2,388	25
26	Hot water heater - AldBen (in GL 1710) (basement)	2022	7,906		10	791	791	2,637	26
27	Flooring - FLOWAL (in GL 1709)	2022	28,405		10	2,841	2,841	9,707	27
28	Electrical work installed for PT/OT area-AldBen (in GL 1710)	2022	23,325		15	1,555	1,555	6,220	28
29	HVAC equip for PT/OT area (in GL 1710)	2022	79,587		15	5,306	5,306	21,224	29
30	Fire alarm, lobby-AldBen (in GL 1710)	2022	6,799		10	680	680	2,550	30
31	Electrical work installed for lobb area-AldBen (in GL 1710)	2022	26,145		15	1,743	1,743	6,536	31
32	Doors & hardware, lobby-AldBen (in GL 1710)	2022	42,406		15	2,827	2,827	10,601	32
33	HVAC equip for lobby area (in GL 1710)		66,051		15	4,403	4,403	16,512	33
34	TOTAL (lines 1 thru 33)		\$ 10,202,938	\$ 5,859		\$ 359,495	\$ 353,636	\$ 7,922,371	34

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

Facility Name & ID Number Alden Debes Rehab HCC

0044891

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 10,202,938	\$ 5,859		\$ 359,495	\$ 353,636	\$ 7,922,371	1
2	Carpet, lobby-ALDBEN (in GL 1709)	2022	14,177		5	2,835	2,835	10,632	2
3	Ceiling tile, accoustical, lobby-ALDBEN (in GL 1709)	2022	20,641		10	2,064	2,064	7,740	3
4	Flooring, lobby -ALDBEN (1709)	2022	38,530		10	3,853	3,853	14,449	4
5	Architect/Design Fees, (Lobby/Exterior) - ALDDDES	2023	22,688		15	1,513	1,513	4,539	5
6	Steamer & deep cleaning, kitchen- PRESTA	2023	3,585		5	717	717	1,972	6
7	Electrical Work & Wiring throughtout building - BELELC	2023	6,590		20	330	330	797	7
8	Elevator Door, Lobby- SCHIEL	2023	4,500		5	900	900	2,025	8
9									9
10	Roof repairs - JDROOF (Roof)	2024	3,600		5	720	720	960	10
11	Repair, patio door-ALDBEN (B-Wing)	2024	3,144		5	629	629	1,163	11
12	Valves and thermostat for Kettle - PRESTA (Kitchen)	2024	6,361		5	1,272	1,272	1,696	12
13	Refinish furniture - AMS (Lobby& Hallways)	2024	5,440		5	1,088	1,088	1,179	13
14									14
15	None for 2025								15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31	Book Depreciation per GL - 7101 & 7103 per Operator - Col 5----->			168,075			(168,075)		31
32	Book Depreciation per GL - 7101 & 7103 per Landowner - Col 5----->			457,791			(457,791)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 10,332,193	\$ 631,725		\$ 375,416	\$ (256,309)	\$ 7,969,523	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	\$2,075,250	\$	\$199,350	\$199,350	various	\$926,729	71
72	Current Year Purchases	136,845		5,989	5,989	various	5,989	72
73	Fully Depreciated Assets	1,576,233		3,887	3,887	various	1,576,233	73
74	See Attached 13-Supp	169,462	7,653	7,653		various	137,598	74
75	TOTALS	\$3,957,790	\$7,653	\$216,879	\$209,226		\$2,646,549	75

D. Vehicle Costs. (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76	Allocated from Alden Mgmt Servs.		1998-2026	\$6,329	\$340	\$340		3-5	\$4,527
77									
78									
79									
80	TOTALS			\$6,329	\$340	\$340			\$4,527

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	15,131,676
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	639,718
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	592,635
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(47,083)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	10,620,600

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92	Boiler replacement	\$155,413
93		
94		
95		\$155,413

* 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.

Supplemental Schedule of Related Party Equipment

Current Year Purchases	Cost	Book Depreciation	Accumulated Depreciation
Alden Management Services	3,873	390	390
Less: < \$2,500 (AMS)	(552)	(47)	(47)

input numbers manually / do not change rows/cells positions.

Prior Year Purchases			
Alden Management Services	62,354	7,116	33,660
Less: < \$2,500 (AMS)	(2,297)	(321)	(1,462)

input numbers manually / do not change rows/cells positions.

Fully Depreciated Equipment			
Alden Management Services	101,711	57	101,711
Less: < \$2,500 (AMS)	(3,564)	(34)	(3,564)

input numbers manually / do not change rows/cells positions.

Forum Prof Center	7,937	492	6,910
-------------------	-------	-----	-------

Total Equipment			
Alden Management Services	175,875	8,055	142,671
Less: < \$2,500 (AMS)	(6,413)	(402)	(5,073)
	169,462	7,653	137,598

Data automatically transfers to Pg 13, Ln 74. Make sure this is what appears on PG13, Row 74.

Vehicles - Related Party-AMS			
Allocated from Alden Mgmt Servs.	6,329	340	4,527
Various	input numbers manually / do not change rows/cells positions.		
1998-2004	Make sure this is what appears on PG13, Row 76		
3-5			

Data automatically transfers to Pg 13, Ln 76.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Related party - cost is eliminated
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☒ NO

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

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☒ NOTerms: *

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:\$81,668Description:put in sum of copy machine ac 6861- \$40,324.34 plus quipment lease ac 6859 - \$41,343.56
(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	Auto lease-a/c no. 6890	various	\$0.00	\$	17
18					18
19	Related party-PG 6A	various	#####	20,734	19
20					20
21	TOTAL		\$#####	\$20,734	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.

10. Effective dates of current rental agreement:
Beginning08/01/2020
Ending07/31/2030

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

	Fiscal Year Ending	Annual Rent
12.	12/31/2026	\$1,005,336
13.	12/31/2027	\$1,005,336
14.	12/31/2028	\$1,005,336

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

Skilled nursing on site.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 335,360	\$		\$ 335,360	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			166,584			166,584	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			323,362			323,362	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See PG16A	# of prescrpts				565,667		565,667	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>			0			518		518	12
13	Other (specify): <u>See PG16A</u>	39-1, 39-3, if any		0		92,257	199,974		292,231	13
14	TOTAL			\$		\$ 917,563	\$ 766,159		\$ 1,683,722	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.

PA Cost Report - Page 16A Supporting Worksheet.

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT		39-3	To Col. 5	\$335,360.00
2.	ST		39-3	To Col. 5	166,584.00
4.	PT		39-2	To Col. 5	323,362.00
	Pharmacy Supplies Per GL				588,825.00
	Manual Input From Related Party - FECSII - DRUGS	(From Page 6C, Ln 39/Drug items)			(23,158.00)
9.	Pharmacy		To Pg 16	To Col. 6	565,667.00
12.	Exceptional Care-Salaries		To Pg 16	To Col. 3	
12.	Exceptional Care- Supplies		To Pg 16	To Col. 6	518.00
	12. Total Exceptional Care Check (Line 12, Col. 8)				518.00
13.	Other				
13.	Col. 3: Transportation Specialist				
13.	Col 5: Manual Input: From Related Party - CPT WS	(From Page 6D, Col 8)		To Col. 5	92,257.00
	Other (various GL accounts)				341,683.00
	Manual Input: Related Party - Prism WS	(From Page 6B, Ln39 items, Col 8)			-180028.00
	Manual Input: Related Party - FECII - I.V.	(From Page 6C, Ln 39 items for IV, Col 8)			(2,518.00)
	Manual Input: Related Party - FECII - Wound Care Products	(From Page 6C, Ln 39 items, Col 8 WC)			(1,673.00)
	Oxygen - From Reclass WP	(FromPg 4A)			42,510.00
13.	Col. 6: Supplies Total			To Col. 6	199,974.00
13.	Total Line 13, Column 8 Check				292,231.00
14.	Total				\$1,683,722.00

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	\$ 843,859	\$ 909,451	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (480,000))	3,461,100	3,461,100	3
4	Supply Inventory (priced at)	4,643	4,643	4
5	Short-Term Investments			5
6	Prepaid Insurance		39,936	6
7	Other Prepaid Expenses	44,476	44,476	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): due from 3rd parties	240,975	369,991	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,595,054	\$ 4,829,598	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		835,364	13
14	Buildings, at Historical Cost		8,245,595	14
15	Leasehold Improvements, at Historical Cost	794,153	2,896,952	15
16	Equipment, at Historical Cost	1,550,153	4,167,604	16
17	Accumulated Depreciation (book methods)	(1,401,267)	(11,599,184)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		714,267	21
22	Other Long-Term Assets (specify) Fin Fee, net	327,940	448,909	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,270,979	\$ 5,709,507	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 5,866,033	\$ 10,539,105	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 729,223	\$ 734,473	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	487,198	487,198	28
29	Short-Term Notes Payable	77,529	323,278	29
30	Accrued Salaries Payable	1,123,369	1,123,369	30
	Accrued Taxes Payable (excluding real estate taxes)	345,688	345,688	31
32	Accrued Real Estate Taxes(Sch.IX-B)		246,300	32
33	Accrued Interest Payable		217,980	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp/Ins,due to IDPA,SalesTax	357,517	357,517	36
37	Due to Affiliates	1,369,570	992,823	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,490,094	\$ 4,828,626	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,114,475	2,114,475	39
40	Mortgage Payable		10,703,704	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Affiliates	5,321,277	5,321,277	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 7,435,752	\$ 18,139,456	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 11,925,846	\$ 22,968,082	46
47	TOTAL EQUITY(page 18, line 24)	\$ (6,059,813)	\$ (12,428,977)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 5,866,033	\$ 10,539,105	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,131,021)	1
2	Restatements (describe):		2
3	Expense adjustment recorded	(12,669)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,143,690)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(916,123)	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)	\$ (916,123)	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)	\$ (6,059,813)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Debes Rehab HCC

0044891

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

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	\$ 21,173,049	1
2	Discounts and Allowances for all Levels	(61,127)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 21,111,922	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients	625,906	5
6	Therapy	178,449	6
7	Oxygen	38,775	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 843,130	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	6,042	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 6,042	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	37,035	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 37,035	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	254,291	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 254,291	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 22,252,420	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,140,647	31
32	Health Care	9,699,843	32
33	General Administration	5,816,920	33
	B. Capital Expense		
34	Ownership	1,595,300	34
	C. Ancillary Expense		
35	Special Cost Centers	1,801,885	35
36	Provider Participation Fee	1,113,948	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 23,168,542	40
41	Income before Income Taxes (line 30 minus line 40)**	(916,123)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (916,123)	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 4,549,998.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	8,333,331.00	45
46	MMAI-Medicaid is the Primary Payer	1,241,596.00	46
47	MMAI-Medicare is the Primary Payer	131,346.00	47
48	Private Pay	1,762,787.00	48
49	Medicare Part A	2,507,188.00	49
50	Other-(specify) Medicare Adv. Plans	2,161,515.00	50
51	Other-(specify) Veterans	46,300.00	51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify) CNA Incentives	377,861.00	54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 21,111,922	56

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Misc Income - Record Copies	325
Misc Inc - Jury Duty	218
Claimed Property	31
Vendor discounts (private only, not offset on Schedl V)	2
Gain on Sale of Assets (private only, not offset on Schedl V)	2,047
Adjustment to prior year expense (private only, not offset on Schedl V)	16,010
Employee Retention Credit Received	235,657
Line 28 Total:	<u><u>254,291</u></u>

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,136	2,152	\$ 124,533	\$ 57.87	1
2	Assistant Director of Nursing	3,529	3,825	178,301	46.61	2
3	Registered Nurses	23,376	25,433	1,249,599	49.13	3
4	Licensed Practical Nurses	33,420	35,829	1,553,956	43.37	4
5	CNAs & Orderlies	113,360	123,559	3,253,379	26.33	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	3,485	3,998	115,781	28.96	8
9	Activity Director	2,080	2,080	57,084	27.44	9
10	Activity Assistants	8,994	10,197	247,941	24.32	10
11	Social Service Workers	4,437	4,564	133,859	29.33	11
12	Dietician					12
13	Food Service Supervisor	2,056	2,080	58,196	27.98	13
14	Head Cook					14
15	Cook Helpers/Assistants	29,846	32,812	721,379	21.99	15
16	Dishwashers					16
17	Maintenance Workers	3,561	3,633	96,581	26.58	17
18	Housekeepers	29,253	32,967	734,198	22.27	18
19	Laundry	4,110	4,444	87,271	19.64	19
20	Administrator	2,064	2,080	157,260	75.61	20
21	Assistant Administrator	3,000	3,000	108,488	36.16	21
22	Other Administrative	12,577	12,966	468,681	36.15	22
23	Office Manager					23
24	Clerical	8,311	8,830	171,249	19.39	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator	4,191	4,319	271,849	62.94	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,729	1,937	46,577	24.05	31
32	Other Health C: Clinincal Director/	9,625	10,078	275,714	27.36	32
33	Other(specify) Transportation Sp	1,782	1,933	45,554	23.57	33
34	TOTAL (lines 1 - 33)	306,922	332,716	\$ 10,157,430 *	\$ 30.53	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 35,236	1-3	35
36	Medical Director	Monthly	27,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	Monthly	16,080	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		560	11-3	44
45	Social Service Consultant		560	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 79,436		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	10,903	\$ 640,763	10-3	50
51	Licensed Practical Nurses	6,164	260,052	10-3	51
52	Certified Nurse Assistants/Aides	19,710	492,754	10-3	52
53	TOTAL (lines 50 - 52)	36,777	\$ 1,393,569		53

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

** See instructions.

Facility Name & ID Number		Alden Debes Rehab HCC		STATE OF ILLINOIS		Page 21		
				# 0044891		Report Period Beginning: 01/01/2025		
						Ending: 12/31/2025		
XIX. SUPPORT SCHEDULES								
A. Administrative Salaries				Ownership				
Name	Function	%	Amount	D. Employee Benefits and Payroll Taxes		F. Dues, Fees, Subscriptions and Promotions		
				Description	Amount	Description	Amount	
Gates, Joshua P	Administrator	0	\$ 157,260	Workers' Compensation Insurance	\$ 182,750	IDPH License Fee	\$	
Hawkins, Krystal L.	Assistant Administrator	0	16,088	Unemployment Compensation Insurance	86,111	Advertising: Employee Recruitment	46,594	
Blanco, Flora	Assistant Administrator	0	60,224	FICA Taxes	746,388	Health Care Worker Background Check	1,050	
Davenport, Jaden M.	Assistant Administrator	0	32,176	Employee Health Insurance	156,433	(Indicate # of checks performed 30)		
		0		Employee Meals	46,094	Patient Background Checks	947	
		0		Illinois Municipal Retirement Fund (IMRF)*		Association Dues (total from pg 22, #4)	26,666	
		0		Union/Pension/Health & Welfare	273,432	Broadcast Music, Inc./Collaborative Healthca	2,787	
TOTAL (agree to Schedule V, line 17, col. 1)				Dental, Life, Vision,Relations, & Misc	1,503	Surety Bond	700	
(List each licensed administrator separately.)			\$ 265,748	Drug Test & Employee Physicals, Tuition Reimb.	21,788			
B. Administrative - Other				401k Match /Emp Vaccinations	8,984	Related Party-AMS	1,181	
Description			Amount			Less: Public Relations Expense	(	
			\$	Related Party-Forum	(5,037)	PAC and Lobbying payments	(13,333)	
						All non-allowable advertising	(	
				TOTAL (agree to Schedule V, line 22, col.8)	\$ 1,518,446	TOTAL (agree to Sch. V, line 20, col. 8)	\$ 75,122	
TOTAL (agree to Schedule V, line 17, col. 3)			\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees		G. Schedule of Travel and Seminar**		
(Attach a copy of any management service agreement)				Description	Line #	Amount	Description	Amount
C. Professional Services							Out-of-State Travel	\$
Vendor/Payee	Type		Amount					
Alden Management Services, Inc.	Consulting fees		\$ 1,513,122				In-State Travel	
Mid-Cap - Allocated Legal Fees	Legal Fees - Non Collections		368					
Mid-Cap - Allocated Accounting Fees	Accounting Fees		22,596				Related Party-AMS	2,367
Baker Tilly/C. Novotny/Int'l Micro de	Accounting Fees		32,705				Seminar Expense	
AMS (Eliminated)	Allocated Legal Fees		77,400				360 Training/Paypal/National Restaurant	390
Carden & Tracy LLC/Mediacre/U.S I	Legal Fees - Non Collections		11,792				Wisconsin Health Care Association	374
Achieve Accreditation	Professional Consulting Fee		4,834				Illinois Nursing Academy	1,000
Swiipoc/People Power	Professional Consulting Fee		21,614				Entertainment Expense	(
Midwest Care/Amanda Adams Marti	Legal-Collections		44,612				(agree to Sch. V,	
SB2 Inc	Legal-Collections		1,227				line 24, col. 8)	\$ 4,131
Stern McQuiston/Mary Chelotti/Prov	Legal-Collections		9,291					
Stone Pogrund	Legal-Collections		6,652					
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL	\$			
(For legal fee disclosure, see page 39 of instructions)			\$ 1,746,213					
				* Attach copy of IMRF notifications		**See instructions.		

Alden Debes Rehab HCC	PG 21A
Legal Fee Support	
12/31/2025	
Legal Fees Reported on Pg 21, Section C:	\$ 151,342.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(61,782.00)
Non-allowable legal fees, if any, deducted on	
- AMS Allocated Legal Fees: GL 680600-100-003	(77,400.00)
+ Add Back voided invoice of prior year, if any	
Allowable Legal Fees	\$ 12,160.00

Invoice listing:

Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
MidCap Legal Fee Allocation		368.00
Carden & Tracy LLC		6,558.00
Medicare		4,478.00
US Legal		756.00

TOTAL ALLOWABLE LEGAL FEES 12,160.00

Non-Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Midwest Care		36,540.00
SB2 Inc		1,227.00
Stern McQuiston		7,404.00
Stone Pogrund		6,652.00
Mary Chelotti		1,650.00
The Law Office of Amanda Adams Martinez LLC		3,060.00
Faulkner Spears & Chudoba LLC		5,012.00
Proven Business		237.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES 61,782.00

Allocated Related Party Legal Fees:

Vendor Name	Invoice Date	Amount
Corporate Legal Fee	Jan	6,450.00
Corporate Legal Fee	Feb	6,450.00
Corporate Legal Fee	Mar	6,450.00
Corporate Legal Fee	Apr	6,450.00
Corporate Legal Fee	May	6,450.00
Corporate Legal Fee	Jun	6,450.00
Corporate Legal Fee	Jul	6,450.00
Corporate Legal Fee	Aug	6,450.00
Corporate Legal Fee	Sep	6,450.00
Corporate Legal Fee	Oct	6,450.00
Corporate Legal Fee	Nov	6,450.00
Corporate Legal Fee	Dec	6,450.00

TOTAL Allocated Legal Fees 77,400.00

Total Legal Cost 151,342.00

\$ -

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below. Use the drop down list to identify the association.
- | Association Name | Amount |
|---|---------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>13,333</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u>13,333</u> Total |
- (3) List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.
- | | |
|---|---------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>13,333</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u>13,333</u> Total |
- (4) EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)
- | | |
|---|---------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>26,666</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u>26,666</u> Total |
- (5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 107,639 Line 10
- (6) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (7) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 1,113,948
This amount is to be recorded on line 42 of Schedule V.
- (8) 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.

- (9) 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
- (10) 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.
- (11) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 46,094 Has any meal income been offset against related costs? Indicate the amount. \$
- (12) 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?
- 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? No
- 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. \$
- (13) Has an audit been performed by an independent certified public accounting firm? No
Firm Name:
- (14) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (15) 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.

