

		FOR BHF USE					

LL 1

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: 0017319

Facility Name: Alden Lakeland Rehab HCC

Address: 820 West Lawrence Chicago 60640
Number City Zip Code

County: Cook

Telephone Number: (773) 769-2570 Fax # (773) 769-7551

HFS ID Number:

Date of Initial License for Current Owners: 1/1/1972

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X

PROPRIETARY

Individual

Partnership

X

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:
Name: 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 1/1/2025 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)

(Type or Print Name) Derek Smart

(Title) CFO, Alden Management Services, Inc., as agent

(Signed)

5/1/2026

(Date)

Paid Preparer

(Print Name and Title) Robert F. Long, CPA Partner

(Firm Name & Address) Plante & Moran, PLLC 3000 Town Center, Suite 100 Southfield MI 48075

(Telephone) (248) 223-3738 Fax # (248) 233-7349

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 NumberAlden-Lakeland Rehabilitation and Health Care Center, l

#0017319

Report Period Beginning:1/1/2025

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	300	Skilled (SNF)	300	109,500	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	300	TOTALS	300	109,500	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	2,443	12,834	553	15	944	1,337	661	18,787	8
9	SNF/PED									9
10	ICF	9,394	24,544	1,866		1,537			37,341	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	11,837	37,378	2,419	15	2,481	1,337	661	56,128	14

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

51.26%

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

None (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 X

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

YES NO X

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

Date started1/1/1972

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

YES Date NO X

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

YES X NO If YES, enter certified beds.

number of certified beds300

Medicare IntermediaryWellpoint Federal

IV. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year?

YES X NO

Tax Year:12/31/2025Fiscal Year:12/31/2025

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

Facility Name & ID Number Alden-Lakeland Rehabilitation and Health Care # 0017319 Report Period Beginning: 1/1/2025 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	494,590	53,178	50,132	597,900		597,900	69,522	667,422		1
2	Food Purchase		815,616		815,616		815,616	(221,568)	594,048		2
3	Housekeeping	639,822	70,546	-	710,368		710,368	19,180	729,548		3
4	Laundry	124,334	48,344	-	172,678	-	172,678	-	172,678		4
5	Heat and Other Utilities			425,071	425,071		425,071	5,183	430,254		5
6	Maintenance	9,433	122	313,174	322,729		322,729	44,923	367,652		6
7	Other (specify):* See Attached TB	-	-	49,984	49,984		49,984	14,303	64,287		7
8	TOTAL General Services	1,268,179	987,806	838,361	3,094,346	-	3,094,346	(68,458)	3,025,888		8
	B. Health Care and Programs										
9	Medical Director	-	-	48,000	48,000		48,000	-	48,000		9
10	Nursing and Medical Records	5,766,151	363,742	971,988	7,101,881		7,101,881	96,075	7,197,956		10
10a	Therapy	220,162	1,238	24,001	245,401		245,401	-	245,401		10a
11	Activities	150,513	25,654	515	176,682		176,682	-	176,682		11
12	Social Services	111,382	-	-	111,382		111,382	-	111,382		12
13	CNA Training	-	-	-	-		-	-	-		13
14	Program Transportation	-	-	-	-		-	-	-		14
15	Other (specify):* See Attached TB	-	-	-	-		-	8,866	8,866		15
16	TOTAL Health Care and Programs	6,248,208	390,634	1,044,504	7,683,346	-	7,683,346	104,941	7,788,287		16
	C. General Administration										
17	Administrative	147,583	-	-	147,583		147,583	246,365	393,948		17
18	Directors Fees			-	-		-	-	-		18
19	Professional Services			1,588,590	1,588,590		1,588,590	(1,424,249)	164,341		19
20	Dues, Fees, Subscriptions & Promotions			228,022	228,022		228,022	(107,723)	120,299		20
21	Clerical & General Office Expenses	267,336	33,580	303,099	604,015		604,015	450,056	1,054,071		21
22	Employee Benefits & Payroll Taxes			1,435,968	1,435,968		1,435,968	(4,146)	1,431,822		22
23	Inservice Training & Education			-	-		-	-	-		23
24	Travel and Seminar			976	976		976	2,008	2,984		24
25	Other Admin. Staff Transportation		-	12,248	12,248		12,248	20,176	32,424		25
26	Insurance-Prop.Liab.Malpractice			800,937	800,937		800,937	30,381	831,318		26
27	Other (specify):* See Attached TB	-	-	621,519	621,519		621,519	(517,181)	104,338		27
28	TOTAL General Administration	414,919	33,580	4,991,359	5,439,858	-	5,439,858	(1,304,313)	4,135,545		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,931,306	1,412,020	6,874,224	16,217,550	-	16,217,550	(1,267,829)	14,949,721		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			170,575	170,575		170,575	368,559	539,134			30
31	Amortization of Pre-Op. & Org.			-	-		-	-	-			31
32	Interest			312,361	312,361		312,361	171,683	484,044			32
33	Real Estate Taxes			-	-		-	786,707	786,707			33
34	Rent-Facility & Grounds			1,473,123	1,473,123		1,473,123	(1,473,123)	-			34
35	Rent-Equipment & Vehicles			73,675	73,675		73,675	46,109	119,784			35
36	Other (specify):* See Attached TB			-	-		-	61,963	61,963			36
37	TOTAL Ownership			2,029,734	2,029,734	-	2,029,734	(38,102)	1,991,632			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-	-		-	-	-			38
39	Ancillary Service Centers	1,401,568	1,070,217	1,817,074	4,288,859		4,288,859	(261,439)	4,027,420			39
40	Barber and Beauty Shops	-	-	-	-		-	-	-			40
41	Coffee and Gift Shops	-	-	-	-		-	-	-			41
42	Provider Participation Fee	-	-	988,550	988,550		988,550	-	988,550			42
43	Other (specify):* See Attached TB	-	-	-	-		-	-	-			43
44	TOTAL Special Cost Centers	1,401,568	1,070,217	2,805,624	5,277,409	-	5,277,409	(261,439)	5,015,970			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	9,332,874	2,482,237	11,709,582	23,524,693	-	23,524,693	(1,567,370)	21,957,323			45

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

	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	(15,215)	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	(129,032)	30		9
10	Interest and Other Investment Income	(26,852)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,014)	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	(39,618)	21		17
18	Fines and Penalties	(107,695)	32		18
19	Entertainment	(110)	20		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(22,332)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(621,519)	27		24
25	Fund Raising, Advertising and Promotional	(93,689)	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	16,020			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,042,056)		\$ 0	30

BHF USE ONLY							
48		49		50		51	

0

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)	(525,315)	VII-B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (525,315)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,567,371)		37

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

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

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

Report Period Beginning:
Ending:

ID# 0017319
1/1/2025
12/31/2025

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (14,925)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Late fees on utilities	(712)	21	3
4	Miscellaneous Income- Architectural Design	(268)	6	4
5	Additional R&M- Equip/Auto	30,260	6	5
6	Depreciation Adjustments- Add. R&M- Equip/Auto	(2,463)	30	6
7	Additional R&M- Improvements	10,724	6	7
8	Depreciation Adjustments- Add. R&M- Imp.	(656)	30	8
9	Miscellaneous Income- Administrators in Training	(6,127)	21	9
10	Lawrence Ave Bldg LLC Admin Costs	(131)	21	10
11	Adj for ABC related Party Profit Through 2025	327	30	11
12	Adj for ADG related Party Profit Through 2025	(9)	30	12
13				13
14				14
15				15
16				16
17				17
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46				46
47				47
48				48
49	Total	16,020		49

STATE OF ILLINOIS														Summary A
Facility Name & ID Number		Alden-Lakeland Rehabilitation and Health Care Center, Inc.				#	0017319	Report Period Beginning:				1/1/2025	Ending:	12/31/2025
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I														
	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
1	Dietary	-	-	18,602	50,920	-	-	-	-	-	-	-	69,522	1
2	Food Purchase	(2,014)	-	-	(219,554)	-	-	-	-	-	-	-	(221,568)	2
3	Housekeeping	-	-	19,180	-	-	-	-	-	-	-	-	19,180	3
4	Laundry	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Heat and Other Utilities	-	-	5,183	-	-	-	-	-	-	-	-	5,183	5
6	Maintenance	25,501	-	20,060	-	-	-	(550)	(88)	-	-	-	44,923	6
7	Other (specify):*	-	-	14,303	-	-	-	-	-	-	-	-	14,303	7
8	TOTAL General Services	23,487	-	77,327	(168,634)	-	-	(550)	(88)	-	-	-	(68,458)	8
	B. Health Care and Programs													
9	Medical Director	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Nursing and Medical Records	-	-	65,577	32,809	(2,312)	-	-	-	-	-	-	96,075	10
10a	Therapy	-	-	-	-	-	-	-	-	-	-	-	-	10a
11	Activities	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Social Services	-	-	-	-	-	-	-	-	-	-	-	-	12
13	CNA Training	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Program Transportation	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Other (specify):*	-	-	8,866	-	-	-	-	-	-	-	-	8,866	15
16	TOTAL Health Care and Programs	-	-	74,444	32,809	(2,312)	-	-	-	-	-	-	104,941	16
	C. General Administration													
17	Administrative	-	-	246,365	-	-	-	-	-	-	-	-	246,365	17
18	Directors Fees	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Professional Services	(22,332)	13,440	(1,415,357)	-	-	-	-	-	-	-	-	(1,424,249)	19
20	Fees, Subscriptions & Promotions	(108,724)	-	1,002	-	-	-	-	-	-	-	-	(107,723)	20
21	Clerical & General Office Expenses	(46,588)	131	496,513	-	-	-	-	-	-	-	-	450,056	21
22	Employee Benefits & Payroll Taxes	-	-	-	-	(4,146)	-	-	-	-	-	-	(4,146)	22
23	Inservice Training & Education	-	-	-	-	-	-	-	-	-	-	-	-	23
24	Travel and Seminar	-	-	2,008	-	-	-	-	-	-	-	-	2,008	24
25	Other Admin. Staff Transportation	-	-	20,176	-	-	-	-	-	-	-	-	20,176	25
26	Insurance-Prop.Liab.Malpractice	-	29,379	1,002	-	-	-	-	-	-	-	-	30,381	26
27	Other (specify):*	(621,519)	-	104,338	-	-	-	-	-	-	-	-	(517,181)	27
28	TOTAL General Administration	(799,163)	42,950	(543,953)	-	(4,146)	-	-	-	-	-	-	(1,304,313)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(775,676)	42,950	(392,182)	(135,825)	(6,458)	-	(550)	(88)	-	-	-	(1,267,829)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden-Lakeland Rehabilitation and Health Care Center, Inc. # 0017319 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

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

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	(131,833)	486,539	13,853	-	-	-	-	-	-	-	-	368,559	30
31	Amortization of Pre-Op. & Org.	-	-	-	-	-	-	-	-	-	-	-	-	31
32	Interest	(134,547)	301,205	5,024	-	-	-	-	-	-	-	-	171,683	32
33	Real Estate Taxes	-	784,950	1,757	-	-	-	-	-	-	-	-	786,707	33
34	Rent-Facility & Grounds	-	(1,473,123)	-	-	-	-	-	-	-	-	-	(1,473,123)	34
35	Rent-Equipment & Vehicles	-	-	46,109	-	-	-	-	-	-	-	-	46,109	35
36	Other (specify):*	-	61,963	-	-	-	-	-	-	-	-	-	61,963	36
37	TOTAL Ownership	(266,380)	161,534	66,744	-	-	-	-	-	-	-	-	(38,102)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	-	-	-	-	-	-	-	-	-	-	-	-	38
39	Ancillary Service Centers	-	-	-	(219,221)	(16,852)	(25,367)	-	-	-	-	-	(261,439)	39
40	Barber and Beauty Shops	-	-	-	-	-	-	-	-	-	-	-	-	40
41	Coffee and Gift Shops	-	-	-	-	-	-	-	-	-	-	-	-	41
42	Provider Participation Fee	-	-	-	-	-	-	-	-	-	-	-	-	42
43	Other (specify):*	-	-	-	-	-	-	-	-	-	-	-	-	43
44	TOTAL Special Cost Centers	-	-	-	(219,221)	(16,852)	(25,367)	-	-	-	-	-	(261,439)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(1,042,056)	204,484	(325,438)	(355,046)	(23,309)	(25,367)	(550)	(88)	-	-	-	(1,567,370)	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 & 6-Supplemental Tabs		See Ownership & 6-Supplemental Tabs		See Ownership & 6-Supplemental Tabs		

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

☒ YES☐ NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V	34	Rental Income	1,473,123	Lawrence Avenue Building, LLC	0.00%		(1,473,123)	1
2	V	32	Interest Income Repl Reserve	18	Lawrence Avenue Building, LLC			(18)	2
3	V	36	Gain On Sale Of Assets		Lawrence Avenue Building, LLC				3
4	V	6	Repairs & Maintenance		Lawrence Avenue Building, LLC				4
5	V	30	Depreciation Expense		Lawrence Avenue Building, LLC		486,539	486,539	5
6	V	19	Accounting Fees		Lawrence Avenue Building, LLC		13,440	13,440	6
7	V	32	Tax Penalty		Lawrence Avenue Building, LLC		4	4	7
8	V	21	Bank Charges/Annual Fees /Replacement Tax		Lawrence Avenue Building, LLC		131	131	8
9	V	32	Amortization Expense		Lawrence Avenue Building, LLC		8,286	8,286	9
10	V	33	Real Estate Tax Expense		Lawrence Avenue Building, LLC		784,950	784,950	10
11	V	26	General Insurance Expense		Lawrence Avenue Building, LLC		29,379	29,379	11
12	V	36	Mortgage Insurance Premium		Lawrence Avenue Building, LLC		61,963	61,963	12
13	V	32	Interest-Mortgage		Lawrence Avenue Building, LLC		292,933	292,933	13
14	Total			\$ 1,473,141			\$ 1,677,625	\$ * 204,484	14

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

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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.		5,183	\$ 5,183	15
16	V	24	Travel and Seminar		Alden Management Services, Inc.		2,008	2,008	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		20,176	20,176	17
18	V	26	Insurance		Alden Management Services, Inc.		1,002	1,002	18
19	V	20	Dues, Subscriptions		Alden Management Services, Inc.		1,002	1,002	19
20	V	30	Depreciation		Alden Management Services, Inc.		13,853	13,853	20
21	V	33	Real Estate Taxes		Alden Management Services, Inc.		1,757	1,757	21
22	V	35	Rent- Equip & Vehicles		Alden Management Services, Inc.		46,109	46,109	22
23	V	32	Interest		Alden Management Services, Inc.		5,024	5,024	23
24	V	1	Dietary		Alden Management Services, Inc.		18,602	18,602	24
25	V	3	Housekeeping		Alden Management Services, Inc.		19,180	19,180	25
26	V	7	Employee Benefits		Alden Management Services, Inc.		14,303	14,303	26
27	V	10	Nurse & Med Records Salary		Alden Management Services, Inc.		65,577	65,577	27
28	V	15	Employee Benefits- Healthcare		Alden Management Services, Inc.		8,866	8,866	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		246,365	246,365	29
30	V	27	Employee Benefit- Administrative		Alden Management Services, Inc.		104,338	104,338	30
31	V	19	Professional Fees & Salary	1,490,525	Alden Management Services, Inc.		75,168	(1,415,357)	31
32	V	21	General & Admin	65,760	Alden Management Services, Inc.		562,273	496,513	32
33	V	6	Repair & Maintenance	107,393	Alden Management Services, Inc.		127,452	20,060	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,663,678			\$ 1,338,239	\$ * (325,438)	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	50,132	Prism Health Care Services, Inc.	0.00%		\$ (50,132)	15
16	V	1	Dietary Salary		Prism Health Care Services, Inc.		26,053	26,053	16
17	V	2	Tube Feed	488,803	Prism Health Care Services, Inc.		138,494	(350,309)	17
18	V	10	Equipment Rental	8,737	Prism Health Care Services, Inc.		9,593	856	18
19	V	39	Ancillary Supplies	562,202	Prism Health Care Services, Inc.		106,122	(456,080)	19
20	V	39	Vent Rent		Prism Health Care Services, Inc.		112,695	112,695	20
21	V	1	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		74,999	74,999	21
22	V	2	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		130,755	130,755	22
23	V	10	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		31,953	31,953	23
24	V	39	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		124,165	124,165	24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,109,874			\$ 754,828	\$ * (355,046)	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	327,116	Forum Extended Care II, Inc.	0.00%	311,585	\$ (15,531)	15
16	V	39	I.V.	10,919	Forum Extended Care II, Inc.		10,401	(518)	16
17	V	39	Wound Care - Product Only	100,082	Forum Extended Care II, Inc.		95,330	(4,752)	17
18	V	10	House Stock	30,693	Forum Extended Care II, Inc.		29,236	(1,457)	18
19	V	10	Pharm Consult	18,000	Forum Extended Care II, Inc.		17,145	(855)	19
20	V	22	Employee Vaccinations	4,146	Forum Extended Care II, Inc.			(4,146)	20
21	V	39	Employee Vaccinations		Forum Extended Care II, Inc.		3,949	3,949	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			\$ 490,956			\$ 467,647	\$ * (23,309)	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	614,487	Community Physical Therapy & Associates, Ltd.	0.00%	589,120	\$ (25,367)	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			\$ 614,487			\$ 589,120	\$ * (25,367)	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	\$ 46,374	Alden Bennett Construction Company, Inc.	0.00%	\$ 45,824	\$ (550)	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			\$ 46,374			\$ 45,824	\$ * (550)	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	\$ 21,493	Alden Design Group, Ltd.	0.00%	\$ 21,404	\$ (88)	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			\$ 21,493			\$ 21,404	\$ * (88)	39

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

VII. RELATED PARTIES

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

	1		2		3			
	RELATED NURSING HOMES		RELATED NURSING HOMES		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 Professional Center, LP	Chicago, IL	Rental property	1
2	Alden-Lincoln Park Rehabilitation and Health Care	Chicago, IL	Alden Estates-Courts of Huntley, Inc.	Huntley, IL				2
3	Alden-Northmoor Rehabilitation and Health Care C	Chicago, IL	Alden Courts of Waterford, LLC	Aurora, IL	Forum Extended Care Services II, Inc.	Chicago	Pharmacy	3
4	Alden-Lakeland Rehabilitation and Health Care Cen	Chicago, IL			FECS of Wisconsin Inc.	Madison, WI	Pharmacy	4
5	Alden of Old Town East, Inc.	Bloomington, IL			Alden Management Services, Inc.	Chicago, IL	Consulting	5
6	Alden Terrace of McHenry Rehabilitation and Healt	McHenry, IL						6
7	Wentworth Rehabilitation and Health Care Center, I	Chicago, IL			Alden Garden Courts of DesPlaines, LLC	DesPlaines, IL	Assisted Living/Alzhe	7
8	Alden Estates of Naperville, Inc.	Naperville, IL						8
9	Alden - Valley Ridge Rehabilitation and Health Care	Bloomington, IL			Alden Gardens of Waterford, LLC	Aurora, IL	SLF	9
10	Alden Village Health Facility for Children and Youn	Bloomington, IL			Prism Health Care Services, Inc.	Schaumburg, IL	Nursing and Durable	10
11	Alden - Orland Park Rehabilitation and Health Care	Orland Park, IL			Community Physical Therapy & Associates, Ltd.	Addison, IL	Therapy Provider	11
12	Princeton Rehabilitation and Health Care Center, Ir	Chicago, IL			Alden Bennett Construction Company, Inc.	Chicago, IL	General Contractor	12
13	Alden of Old Town West, Inc.	Bloomington, IL						13
14	Alden - Town Manor Rehabilitation and Health Care	Cicero, IL			Alden Design Group, Inc.	Chicago, IL	Design & Engineering	14
15	Alden Trails, Inc.	Bloomington, IL						15
16	Alden - Poplar Creek Rehabilitation and Health Car	Hoffman Estates, IL			Family Solutions for Seniors, Inc	Addison, IL	Private duty care	16
17	Alden - North Shore Rehabilitation and Health Care	Skokie, IL			Family Home Health Services, Inc.	Addison, IL	Home health & hospi	17
18	Alden - Des Plaines Rehabilitation and Health Care	Des Plaines, IL						18
19	Alden Estates of Evanston, Inc.	Evanston, IL			Lawrence Avenue Building, LLC	Chicago	Rental Company	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.	Bloomington, 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 Care	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	0.10	191,965	1.61	4.02	Salary	\$ 8,035	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Svcs	Technical Nursing Support	20.77	101,742	1.61	4.02	Salary	4,258	10-7	2
3	Terry Magnusson	Dir. of Property Management	Building equipment management	0.00	101,742	1.61	4.02	Salary	4,258	6-7	3
4	Ina Schlossberg	Board Member	Events and special projects	0.00	101,742	1.61	4.02	Salary	4,258	17-7	4
5	Audra Elisco	Medical Records Coordinator	Medical record maint.	20.77	77,022	1.61	4.02	Salary	3,224	21-7	5
6	Randi Schlossberg-Schullo	President	General Oper.	20.77	191,965	1.41	4.02	Salary	8,035	6-7, 17-7	6
7	Joseph Schullo	Project Manager	General Operations	6.26	191,965	1.41	4.02	Salary	8,035	6-7, 17-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 40,103		13

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

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

Facility Name & ID Number Alden-Lakeland Rehabilitation and Health Care Center, Inc. # 0017319 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number Alden-Lakeland Rehabilitation and Health Care Center, Inc. # 0017319 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,397,134	36	\$ 129,003	\$	56,128	\$ 5,183	1
2	24	Trav & Seminar	Patient Days	1,397,134	36	49,988		56,128	2,008	2
3	25	Other Admin Travel	Patient Days	1,397,134	36	502,227		56,128	20,176	3
4	26	Insurance	Patient Days	1,397,134	36	24,931		56,128	1,002	4
5	20	Dues & Subscriptions	Patient Days	1,397,134	36	24,937		56,128	1,002	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		56,128	1,757	7
8	35	Rent-Equip & Vehicle	Patient Days	1,397,134	36	1,147,743		56,128	46,109	8
9	32	Interest	Patient Days	1,397,134	36	125,066		56,128	5,024	9
10	1	Dietary Salary	Patient Days	1,397,134	36	463,044	463,044	56,128	18,602	10
11	3	Housekeeping Salary	Patient Days	1,397,134	36	477,424	477,424	56,128	19,180	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,397,134	36	356,025		56,128	14,303	12
13	10	Nurs & Med Records Salary	Patient Days	1,397,134	36	1,632,344	1,632,344	56,128	65,577	13
14	15	Employee Benefits -Health Care	Patient Days	1,397,134	36	220,704		56,128	8,866	14
15	17	Administrative Salary	Patient Days	1,397,134	36	6,132,499	6,132,499	56,128	246,365	15
16	27	Employee Benefits - Admin	Patient Days	1,397,134	36	2,597,178		56,128	104,338	16
17	19	Professional fees	Patient Days	1,397,134	36	518,567		56,128	20,833	17
18	19	Professional fees	Revenue charged	33,202,232	36	1,210,351	1,210,351	1,490,525	54,335	18
19	21	Gen'I & Admin	Patient Days	1,397,134	36	13,996,050	11,866,101	56,128	562,273	19
20	6	Repair & Maint.	Patient Days	1,397,134	36	559,530		56,128	22,478	20
21	6	Repair & Maint.	Revenue charged	1,731,722	36	1,692,724	1,692,724	107,393	104,975	21
22										22
23										23
24										24
25	TOTALS					\$ 32,402,789	\$ 23,474,487		\$ 1,338,239	25

Facility Name & ID Number Alden-Lakeland Rehabilitation and Health Care Center, Inc. # 0017319 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	25

Facility Name & ID Number Alden-Lakeland Rehabilitation and Health Care Center, Inc. # 0017319 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	25

Facility Name & ID Number Alden-Lakeland Rehabilitation and Health Care Center, Inc. # 0017319 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	25

Facility Name & ID Number Alden-Lakeland Rehabilitation and Health Care Center, Inc. # 0017319 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	25

Facility Name & ID Number Alden-Lakeland Rehabilitation and Health Care Center, Inc. # 0017319 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		0	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		X	Mortgage	\$49,819.52	2/25/2011	\$ 11,977,000	\$ 11,179,770	2/24/51	3.9400	\$ 292,933	1	
2												2	
3	Amort of Fin, Fees (GL7105)		X	Refinancing							8,286	3	
4												4	
5												5	
	Working Capital												
6	Related party- AMS		X	Working Capital							5,024	6	
7	Capital Lease (GL 7030)		X	Capital Lease							387	7	
8	MidCap Interest		X	Working Capital							204,217	8	
9	TOTAL Facility Related				\$49,819.52		\$ 11,977,000	\$ 11,179,770			\$ 510,847	9	
	B. Non-Facility Related*												
10	Interest Income on R.R		X								(18)	10	
11	Interest Income (GL 4975)		X								(26,852)	11	
12	Misc Interest Exp (GL 7035)		X								66	12	
13												13	
14	TOTAL Non-Facility Related						\$ 0	\$ 0			\$ (26,804)	14	
15	TOTALS (line 9+line14)						\$ 11,977,000	\$ 11,179,770			\$ 484,043	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 61,963 Line # 36

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

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

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

B. Real Estate Taxes

	Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.																																								
1. Real Estate Tax accrual used on 2024 report.	\$	620,900		1																																					
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$	694,307		2																																					
3. Under or (over) accrual (line 2 minus line 1).	\$	73,407		3																																					
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)	\$	713,300		4																																					
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$			5																																					
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$			6																																					
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$	786,707		7																																					
<table><tr><td>Assessed Value from Real Estate Tax Bill:</td><td>2024</td><td>10,082,838</td><td>8</td><td colspan="2"></td></tr><tr><td>Real Estate Tax Bill for Calendar Year:</td><td>2020</td><td>490,660</td><td>9</td><td colspan="2"></td></tr><tr><td></td><td>2021</td><td>532,824</td><td>10</td><td colspan="2"></td></tr><tr><td></td><td>2022</td><td>649,750</td><td>11</td><td colspan="2"></td></tr><tr><td></td><td>2023</td><td>602,792</td><td>12</td><td colspan="2"></td></tr><tr><td></td><td>2024</td><td>692,550</td><td>13</td><td colspan="2"></td></tr></table>						Assessed Value from Real Estate Tax Bill:	2024	10,082,838	8			Real Estate Tax Bill for Calendar Year:	2020	490,660	9				2021	532,824	10				2022	649,750	11				2023	602,792	12				2024	692,550	13		
Assessed Value from Real Estate Tax Bill:	2024	10,082,838	8																																						
Real Estate Tax Bill for Calendar Year:	2020	490,660	9																																						
	2021	532,824	10																																						
	2022	649,750	11																																						
	2023	602,792	12																																						
	2024	692,550	13																																						
<u>2025 Accrual: \$692,550.39 X 1.03 = \$713,300 (Rounded)</u>																																									
<u>Allocated From Alden Management Services, Inc.: \$1,757.48 (Included in Line 2)</u>																																									

	FOR BHF USE ONLY			
14	FROM R. E. TAX STATEMENT FOR 2024	\$		14
15	PLUS APPEAL COST FROM LINE 5	\$		15
16	LESS REFUND FROM LINE 6	\$		16
17	AMOUNT TO USE FOR RATE CALCULATION	\$		17

NOTES:

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

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Alden-Lakeland Rehabilitation and Health Care Center, Inc.

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0017319

CONTACT PERSON REGARDING THIS REPORT

Mark Novotny

TELEPHONE

773-724-6362

FAX #:

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) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>See Supplemental Schedule</u>	<u>Home Office Allocation</u>	\$ <u>43,747.00</u>	\$ <u>1,757.00</u>
2. <u>14-08-419-040-0000</u>	<u>Long Term Care Property</u>	\$ <u>692,550.39</u>	\$ <u>692,550.39</u>
3. <u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
4. <u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
5. <u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
6. <u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
7. <u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
8. <u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
9. <u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
10. <u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
TOTALS		\$ <u><u>736,297.39</u></u>	\$ <u><u>694,307.39</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

Attach 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 provide copies of their original second installment tax bill.

A. Square Feet: 89,500

B. General Construction Type: Exterior Brick Frame Steel Number of Stories 4

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

None

-

-

-

F. List the bed capacity for the building if it differs from the licensed total.

N/A

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.

N/A

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.

N/A

K. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES ☒ NO

If so, please complete the following:

1. Total Amount Incurred:

-

2. Number of Years Over Which it is Being Amortized:

-

3. Current Period Amortization:

-

4. Dates Incurred:

-

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing Home Facility	-	1995	\$ 1,040,000	1
2	-	-	-	-	2
3	TOTALS			\$ 1,040,000	3

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	300			1978	\$ 8,882,363	\$	40	\$ 222,059	\$ 222,059	\$ 7,000,835	4
5			1995		577		40	14	14	415	5
6			1995		245		40	6	6	177	6
7				1996	13,250		40	331	331	9,243	7
8								-		-	8
	Improvement Type**										
9	DECORATING			1986	5,000		3	-		5,000	9
10	DECORATING,PUMPS, ROOF REPAIR, COMPRESSOR REPAIR			1987	15,543		5-Mar	-		15,543	10
11	ELECTRICAL REPAIRS, CARPENTRY,PUMP REPAIR			1988	15,804		5	-		15,804	11
12	PUMP REPAIR			1989	2,510		5	-		2,510	12
13	REPAIR: PUMPS AND COMPRESSOR			1990	32,782		10-May	-		32,782	13
14	REPAIR: PUMPS, FANS, HEATER,ROOF			1991	16,753		5	-		16,753	14
15	REPAIR: BOILER,FANS, THERMOSTAT			1992	32,033		20-May	-		32,033	15
16	Various Improvements			1993	15,536		15-May	-		15,536	16
17	Various Improvements			1994	2,414,034		20-May	-		2,414,034	17
18	REPAIR: ELEVATOR, LAUNDRY ROOM, PUMPS,A.C, INSULLATION,			1995	415,705		20-May	-		415,705	18
19	NEW ELECTRIC GENERATOR, NEW COOLING TOWER			1996	191,725		20-May	-		191,725	19
20	Various Improvements			1997	22,369		5	-		22,369	20
21	Various Improvements			1998	79,080		20-May	-		79,080	21
22	Various Improvements			1999	122,900		20-Oct	-		122,900	22
23	Various Improvements			2000	72,420		25-Mar	38	38	72,420	23
24	Various Improvements			2001	50,601		15-Aug	-		50,601	24
25	Various Improvements			2002	17,136		15-Oct	-		17,136	25
26	Various Improvements			2003	29,420		10-May	-		29,420	26
27	Various Improvements			2004	72,763		15-Oct	-		72,763	27
28	Various Improvements			2005	170,165		20-Jul	4,233	4,233	170,165	28
29								-		-	29
30	Pipe & fittings, water, basement-TRIPLU			2025	8,069		10	807	807	807	30
31	Pipe plumbing for Dialysis equip - TRIPLU			2025	11,383		25	455	455	455	31
32	Switch, differential for oil pressure - GTMECH			2025	2,772		5	554	554	554	32
33	Risers, hvac - GTMECH			2025	38,631		15	2,575	2,575	2,575	33
34	Shaft bearings, cooling tower - GTMECH			2025	10,906		5	2,181	2,181	2,181	34
35	Motor, condensor fan,ACCI-GTMECH			2025	5,231		5	1,046	1,046	1,046	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
0

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	Plan review fee, Dialysis Unit - ILLDPR	2022	2,868		15	\$ 191	\$ 191	\$ 765	37
38	Riser/valve, Fire pump replaced - VALFIR	2022	4,000		15	267	267	1,067	38
39	Valve & filter, elevator - SCHIEL	2022	4,250		5	850	850	3,400	39
40	Carpentry/General/HVAC maintenance -(Dialysis Unit) - ALDMAN	2022	5,078		15	339	339	1,354	40
41	Carpentry/HVAC maintenance -(Dialysis Unit) - ALDMAN	2022	5,324		15	355	355	1,420	41
42	Architect/Interior Design/Enginerring Fees, (Dialysis Unit)- ALDDES	2022	5,705		15	380	380	1,521	42
43	Carpentry/General maintenance -(1st Floor Entrance/Lobby Remodel) -	2022	7,344		15	490	490	1,958	43
44	Architect/Interior Designer Fees - ALDDES (1st Floor Entrance/Lobby R	2022	8,785		15	586	586	2,343	44
45	Carpentry/Painting/General/HVAC maintenance -(1st Floor Entrance/L	2022	9,130		15	609	609	2,435	45
46	Carpentry/Painting/General/HVAC maintenance -(1st Floor Entrance/L	2022	9,352		15	623	623	2,494	46
47	Architect/Interior Designer Fees - ALDDES (1st Floor Entrance/Lobby R	2022	9,963		15	664	664	2,657	47
48	Architect/Interior Designer Fees - ALDDES (Exterior/Front of Building I	2022	10,000		15	667	667	2,667	48
49	Architect/Interior Designer Fees - ALDDES (Exterior/Front of Building I	2022	10,000		15	667	667	2,667	49
50	Architect/Interior Design Fees, (Dialysis Unit)- ALDDES	2022	10,400		15	693	693	2,773	50
51	Carpentry/Painting/General/HVAC maintenance -(1st Floor Entrance/L	2022	10,568		15	705	705	2,818	51
52	Architect/Interior Designer Fees - ALDDES (1st Floor Entrance/Lobby R	2022	10,725		15	715	715	2,860	52
53	Architect/Interior Designer Fees - ALDDES (Exterior/Front of Building I	2022	11,363		15	758	758	3,030	53
54	Architect/Interior Designer Fees - ALDDES (1st Floor Entrance/Lobby R	2022	11,748		15	783	783	3,133	54
55	Carpentry/Painting/General maintenance -(1st Floor Entrance/Lobby R	2022	11,928		15	795	795	3,181	55
56	Carpentry/General/Painting maintenance -(Dialysis Unit) - ALDMAN	2022	12,592		15	839	839	3,358	56
57	Carpentry/Painting/General/HVAC maintenance -(Dialysis Unit) - ALDM	2022	13,501		15	900	900	3,600	57
58	Architect/Interior Design/Engineering Fees (Dialysis Unit)- ALDDES	2022	14,275		15	952	952	3,807	58
59	Architect/Interior Designer Fees - ALDDES (1st Floor Entrance/Lobby R	2022	19,830		15	1,322	1,322	5,288	59
60	Architect/Interior Designer Fees - ALDDES (1st Floor Entrance/Lobby R	2022	22,263		15	1,484	1,484	5,937	60
61	Architect/Interior Designer Fees - ALDDES (1st Floor Entrance/Lobby R	2022	23,355		15	1,557	1,557	6,228	61
62	Architect/Interior Design/Engineering Fees, Dialysis Unit- ALDDES	2022	34,900		15	2,327	2,327	9,307	62
63	Plumbing - ALDBEN (1st Floor Entrance/Lobby Remodel)	2022	4,602		15	307	307	1,227	63
64	Fire Protection - ALDBEN (1st Floor Entrance/Lobby Remodel)	2022	8,056		15	537	537	2,148	64
65	Concrete - ALDBEN (Exterior/Front of Building Remodel)	2022	3,038		15	203	203	810	65
66	Special Construction/Fascia - ALDBEN (Exterior/Front of Building Rem	2022	4,226		15	282	282	1,127	66
67	Roofing - ALDBEN (Exterior/Front of Building Remodel)	2022	6,685		10	669	669	2,674	67
68	Basement - ALDBEN (Exterior/Front of Building Remodel)	2022	25,065		15	1,671	1,671	6,684	68
69						-		-	69
70	TOTAL (lines 4 thru 69)		\$ 13,118,622	\$ 0		\$ 258,485	\$ 258,485	\$ 10,909,305	70

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

XI. OWNERSHIP COSTS (continued)

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

1		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		\$ 13,118,622	\$ 0		\$ 258,485	\$ 258,485	\$ 10,909,305	1
2	Steel - ALDBEN (Exterior Renovation	2022	34,011		15	2,267	2,267	9,070	2
3	DEF Finish - Resurface Ramp and Canopy Ceiling - ALDBEN (Exterior	2022	36,592		15	2,439	2,439	9,758	3
4	Carpentry - ALDBEN (Exterior Renovation	2022	43,628		15	2,909	2,909	11,634	4
5	Masonry - Tuckpointing - ALDBEN (Exterior Renovation	2022	78,578		25	3,143	3,143	12,572	5
6	Concrete - RAIENT (Exterior Renovation	2022	82,771		15	5,518	5,518	22,072	6
7	Pipes Replaced, Plumbing - ALDBEN	2022	27,472		25	1,099	1,099	4,396	7
8	Paving, Asphalt - ALDBEN (1st Floor Remodel	2022	40,050		8	5,006	5,006	20,025	8
9	Tree Trim - ALDBEN (Exterior Renovation	2022	3,988		10	399	399	1,595	9
10	Landscaping - ALDBEN (Exterior Renovation	2022	45,857		10	4,586	4,586	18,343	10
11	Valve & filter, elevator - SCHIEL	2022	4,250		5	850	850	3,400	11
12	Motor protector, switch for chiller - GTMECH	2022	6,220		5	1,244	1,244	4,976	12
13	Motor, Cooling tower - GTMECH	2022	6,899		5	1,380	1,380	5,519	13
14	Fan coil, valves repairs for AHU - GTMECH	2022	8,297		5	1,659	1,659	6,638	14
15	Electrical - ALDBEN (Exterior Renovation	2022	4,633		15	309	309	1,235	15
16	Pump, Water heater - GTMECH	2022	6,111		15	407	407	1,629	16
17	Fan, pipe repairs for cooling tower - GTMECH	2022	8,147		5	1,629	1,629	6,517	17
18	Signage - ALDBEN (Exterior Renovation)	2022	10,555		10	1,056	1,056	4,222	18
19	Electrical - ALDBEN (1st Floor Remodel	2022	12,675		15	845	845	3,380	19
20	Solid Surface countertops replaced- ALDBEN (1st Floor Entrance/Lobby	2022	13,148		15	877	877	3,506	20
21	Window Treatments - ALDDDES (1st Floor)	2022	17,079		5	3,416	3,416	13,663	21
22	Wallcovering/paper replaced - ALDBEN (1st Floor Entrance/Lobby Rem	2022	20,237		5	4,047	4,047	16,189	22
23	Doors/Hardware replaced front entrance - ALDBEN (Exterior/Front of B	2022	24,115		15	1,608	1,608	6,431	23
24	Acoustical/Ceiling tile replaced - ALDBEN (1st Floor Entrance/Lobby R	2022	24,325		10	2,432	2,432	9,730	24
25	Fence - ALDBEN (Exterior/Front of Building Remodel)	2022	29,320		10	2,932	2,932	11,728	25
26	Cabinets replaced - ALDBEN (1st Floor Entrance/Lobby Remodel)	2022	46,677		15	3,112	3,112	12,447	26
27	Flooring replaced - FLOWAL (1st Floor Entrance/Lobby Remodel)	2022	64,427		10	6,443	6,443	25,771	27
28	HVAC - ALDBEN (Exterior Renovation	2022	104,380		15	6,959	6,959	27,835	28
29						-		-	29
30	Adjust for ABC Related Party Profit	2025	(174)	(10)		(10)		(10)	30
31	Adjust for ADG Related Party Profit	2025	(134)	(9)		(9)		(9)	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 13,922,754	\$ (19)		\$ 327,036	\$ 327,055	\$ 11,183,567	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 13,922,754	\$ (19)		\$ 327,036	\$ 327,055	\$ 11,183,567	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	0	10	0		477	16
17	Forum Prof Ctr: Elect Install/sewer excavation	2014	486	0	10	0		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,ducts,ele	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	10-Mar	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	0	13	0		6,851	28
29	Alden Mgt Servs: Remodel suites	2003	5,946	0	8	0		5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81	0	15	0		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)		\$ 14,093,970	\$ 5,840		\$ 332,895	\$ 327,055	\$ 11,318,683	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 14,093,970	\$ 5,840		\$ 332,895	\$ 327,055	\$ 11,318,683	1
2	OakFire - install smoke detectors in elevator shaft	2006	8,528		10	0		8,528	2
3	ABC - install new sheet flooring in resident/ laundry room	2006	4,368		10	0		4,368	3
4	New Motor Blower	2007	3,295		10	0		3,295	4
5	Roof Repair	2007	7,020		10	0		7,020	5
6	Damaged Tarkett vinyl tiling replaced	2007	36,006		10	0		36,006	6
7	Cleaned Tower	2007	3,023		10	0		3,023	7
8						0		0	8
9	Chiller Room Exhaust	2007	33,741		10	0		33,741	9
10	Chiller	2007	4,075		10	0		4,075	10
11	Suction System	2007	19,666		10	0		19,666	11
12	Electrical and Plumbing Replacement	2007	3,303		10	0		3,303	12
13	Replaced broken plumbing	2007	3,177		10	0		3,177	13
14	Replaced broken plumbing	2007	2,965		10	0		2,965	14
15	New Concrete Pad	2007	7,076		10	0		7,076	15
16	New parts for motors roof fans	2007	4,644		10	0		4,644	16
17	New Floor Drain New Supply Lines	2007	8,564		10	0		8,564	17
18	New concrete pad and trough basin	2007	5,247		10	0		5,247	18
19						0		0	19
20	Replace Exterior Delivery Ramp-ABC	2008	3,074		15	0		3,074	20
21	New Boiler Tubes-ABC	2008	20,180		15	0		20,180	21
22	Fire Alarm Annunciator Panel-ABC	2008	8,527		10	0		8,527	22
23	Laundry Cart Hardware-ABC	2008	4,301		5	0		4,301	23
24	New Boiler Tubes-ABC	2008	6,886		15	0		6,886	24
25	Generator	2008	2,842		5	0		2,842	25
26	Room Riser (HVAC)-ABC	2008	22,702		15	0		22,702	26
27	Carpet on 2nd & 3rd Floors-ABC	2008	48,802		5	0		48,802	27
28	Oxygen Wall Outlets-ABC	2008	8,380		20	419	419	7,402	28
29	Pump/Bearing Assembly/Valve Actuator	2008	10,480		10	0		10,480	29
30	Chiller Control & Sensor	2008	3,814		15	0		3,814	30
31	Dual Temp Risers/ Propress Piping	2008	12,809		15	0		12,809	31
32	Replace Ceiling Tile-ABC	2008	2,916		10	0		2,916	32
33	Boiler Tube-ABC	2008	11,140		10	0		11,140	33
34	TOTAL (lines 1 thru 33)		\$ 14,415,521	\$ 5,840		\$ 333,314	\$ 327,474	\$ 11,639,256	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 14,415,521	\$ 5,840		\$ 333,314	\$ 327,474	\$ 11,639,256	1
2	Oak Fire-Install Fire System Piping from 4th fl to basement	2009	4,606		10	-		4,606	2
3	Top Notch-Repair Dish Machine	2009	5,075		5	-		5,075	3
4	Central States-Repair Sprinkler System	2009	5,300		5	-		5,300	4
5	GT Mechanical-Repair A/C Fill Pump & Chiller Circuits	2009	5,208		5	-		5,208	5
6	GT Mechanical-Replace & Insulate Leaking Riser	2009	15,164		5	-		15,164	6
7	ABC-Vaccum Pump & Motor for Medical Gas	2009	12,139		8	-		12,139	7
8						-		-	8
9	Elevator hydraulics: emerg replacement-ABC	2010	36,912		20	1,846	1,846	29,381	9
10	Concrete Delivery Ramp replaced-ABC	2010	8,876		15	194	194	8,876	10
11	Elevator repair emerg - ABC	2010	74,470		20	3,724	3,724	58,032	11
12	Elevator repair emerg - ABC	2010	33,689		20	1,684	1,684	26,103	12
13	Dish machine repair motor & speed reduc-TopNot	2010	3,595		5	-		3,595	13
14	Laundry chute repair - ABC	2010	8,241		10	-		8,241	14
15	Brick work at front entrance - ABC	2010	9,911		20	496	496	7,770	15
16	Kitchen ejector pump repair-ABC	2010	5,788		5	-		5,788	16
17	Fan repair tower motor on AC	2010	5,211		10	-		5,211	17
18	Compressor repair and flare fitting on AC	2010	5,225		5	-		5,225	18
19	Motors and patient station repair & HVAC motors	2010	11,066		5	-		11,066	19
20	Wall base in res room with new cove base-ABC	2011	3,176		15	212	212	3,144	20
21	Water cooled condenser repair-GTMECH	2011	4,751		5	-		4,751	21
22	Roof repair-JD&SONS	2011	3,650		5	-		3,650	22
23	Sprinkler heads added to elevator-USFIRE	2011	2,988		10	-		2,988	23
24	Asphalt paving-ABC	2011	9,332		8	-		9,332	24
25	Elevator repair/control system PC board-KONINC	2011	2,934		5	-		2,934	25
26	Repair rite boiler-ABC	2011	5,281		5	-		5,281	26
27	Fire dampers-OAKFIR	2011	9,900		5	-		9,900	27
28	Sanding sleeve-elevator-LONELE	2011	5,680		5	-		5,680	28
29	Railings, stairs-ALDBEN	2012	28,720		15	1,915	1,915	24,895	29
30	Repair leaks on boiler-ALDBEN	2012	5,213		10	-		5,213	30
31	Dampers (fire) in 2 ducts utility room-ALDBEN	2012	6,214		10	-		6,214	31
32	Repair fire protective tents on recessed light fixtures-ABC	2012	2,584		5	-		2,584	32
33	Repair fire (smoke) damper-ABC	2012	6,146		10	-		6,146	33
34	TOTAL (lines 1 thru 33)		\$ 14,762,566	\$ 5,840		\$ 343,385	\$ 337,545	\$ 11,948,748	34

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

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

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

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 15,716,058	\$ 659,849		\$ 376,034	\$ (283,815)	\$ 12,747,050	1
2	Adjust for ABC Related Party Profit	2008	(782)			-		(782)	2
3	Adjust for ABC Related Party Profit	2009	(415)	(18)		(18)		(297)	3
4	Adjust for ABC Related Party Profit	2010	(311)			-		(311)	4
5	Adjust for ABC Related Party Profit	2011	138	8		8		116	5
6	Adjust for ABC Related Party Profit	2012	3,018	65		65		910	6
7	Adjust for ABC Related Party Profit	2013	1,754			-		1,754	7
8	Adjust for ABC Related Party Profit	2014	(613)	(8)		(8)		(92)	8
9	Adjust for ABC Related Party Profit	2015	(34)			-		(34)	9
10	Adjust for ABC Related Party Profit	2016	0			-		-	10
11	Adjust for ABC Related Party Profit	2017	(7)			-		(7)	11
12	Adjust for ABC Related Party Profit	2018	89			-		89	12
13	Adjust for ABC Related Party Profit	2019	(88)	(3)		(3)		(20)	13
14	Adjust for ABC Related Party Profit	2020	(30)	(1)		(1)		(6)	14
15	Adjust for ABC Related Party Profit	2021	4,991	295		295		1,473	15
16	Adjust for ABC Related Party Profit	2022	(685)	(41)		(41)	-	(164)	16
17	Adjust for ABC Related Party Profit	2023	379	40		40		120	17
18						-		-	18
19	Door & Hardware, Dialysis - ALDBEN	2021	4,688		15	313	313	1,563	19
20	Painting, Dialysis Unit - ALDBEN	2021	6,087		15	406	406	2,029	20
21	Fire Alarm/Protection, Dialysis Unit - ALDBEN	2021	11,091		15	739	739	3,697	21
22	Drywall & Taping, Dialysis Unit - ALDBEN	2021	15,571		15	1,038	1,038	5,190	22
23	Carpentry & Materials, Dialysis Unit - ALDBEN	2021	17,965		15	1,198	1,198	5,988	23
24	Flooring, Dialysis Unit - ALDBEN	2021	24,843		10	2,484	2,484	12,421	24
25	Plumbing, Dialysis Unit - ALDBEN	2021	39,300		15	2,620	2,620	13,100	25
26	Electrical, Dialysis Unit - ALDBEN	2021	47,019		15	3,135	3,135	15,673	26
27	HVAC, Dialysis Unit - ALDBEN	2021	52,633		15	3,509	3,509	17,544	27
28	Drywall, Riser Chaser -ALDBEN	2021	2,593		15	173	173	864	28
29	Wiring, Bathroom Cord (RM 430) to Nurse Station - TECELE	2021	3,546		5	709	709	3,546	29
30	Pump, Ejector - TRIPLU	2021	11,999		5	2,400	2,400	11,999	30
31	Fan Coil - GTMECH	2021	5,194		10	519	519	2,597	31
32	Switch (transfer), Generator - PATCAT (CITI)	2021	6,723		10	672	672	3,362	32
33	Renovations, Carpentry/Plumbing - ALDBEN Dialysis Unit	2021	27,472		10	2,747	2,747	13,736	33
34	TOTAL (lines 1 thru 33)		\$ 16,000,187	\$ 660,186		\$ 399,032	\$ (261,153)	\$ 12,863,110	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 16,000,187	\$ 660,186		\$ 399,032	\$ (261,153)	\$ 12,863,110	1
2	Switch replaced, AHU- GTMECH	2023	2,539		5	508	508	1,523	2
3	Motor, condens fan/hvac - GTMECH	2023	2,973		5	595	595	1,784	3
4	Motor for chiller - GTMECH	2023	3,440		5	688	688	2,064	4
5	Condesor Fan Motor, Chiller - GTMECH	2023	4,085		5	817	817	2,451	5
6	Fan motors and thermostats (8 residnt rooms) - GTMECH	2023	16,718		10	1,672	1,672	5,015	6
7	Boiler Replacement - ALDBEN	2023	61,917		10	6,192	6,192	18,575	7
8	Signage, TIME & MATERIAL- ALDDES	2023	3,829		15	255	255	766	8
9	Roof Repairs (6 Areas) - JDROOF	2023	10,625		5	2,125	2,125	6,375	9
10	Repair Pump leak HVAC- ALDBEN	2023	2,762		5	552	552	1,657	10
11	Pump Vacuum Service - DOCOXY	2023	2,610		5	522	522	1,566	11
12	Adjust for ADG Related Party Profit	2022	66,333			5,120	5,120	15,360	12
13	Adjust for ADG Related Party Profit	2023	2,191			176	176	528	13
14						-		-	14
15	Oil line Repair, Elevator - SCHIEL	2024	5,760		5	1,152	1,152	2,304	15
16	Repair Chiller - GTMECH	2024	9,311		5	1,862	1,862	3,724	16
17	Repair-Drywall/painting,vent rooms - AMS	2024	4,800		5	960	960	1,920	17
18	Pipe/Valve, Water Leakage in Hallway - GTMECH	2024	6,151		5	1,230	1,230	2,461	18
19	Pumps, dual temp. Ductless splits, other hvac-ALDBEN	2024	58,477		10	5,848	5,848	11,695	19
20	Counter and Cabinets - ALDBEN	2024	3,932		15	262	262	524	20
21	Countertops & cabinets-AMS	2024	18,360		15	1,224	1,224	2,448	21
22	Motor, compressor - hot water tank, ALDBEN	2024	4,307		5	861	861	1,723	22
23	Door Protection System, Elevator - SUBELE	2024	4,250		5	850	850	1,700	23
24	Adjust for ADBEN Related Party Profit	2024	(152)	(13)		(13)		(26)	24
25						-		-	25
26	Repair generator - ALTIND	2025	14,564		5	2,913	2,913	2,913	26
27	Repaired Risers (3) - GTMECH	2025	11,480		5	2,296	2,296	2,296	27
28	Repair, pump, A/C - ALDBEN	2025	3,966		5	793	793	793	28
29	Repair, Door Repair, Exterior - ALDBEN	2025	3,602		5	720	720	720	29
30	Signs, Room ID, Rm 217 and 206 - ALDDES	2025	5,435		10	544	544	544	30
31	Nurse Station installation (4th flr) - ALDDES	2025	9,334		10	933	933	933	31
32	Curtain, pebble - ALDDES	2025	8,952		5	1,790	1,790	1,790	32
33	Electrical for Wndrgrd Secur-PREELE	2025	11,912		20	596	596	596	33
34	TOTAL (lines 1 thru 33)		\$ 16,364,648	\$ 660,173		\$ 443,075	\$ (217,097)	\$ 12,959,833	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	\$876,970	\$	\$91,057	\$91,057	Various	\$687,748	71
72	Current Year Purchases	79,714		4,661	4,661	Various	4,661	72
73	Fully Depreciated Assets	3,510,592			0	Various	3,510,592	73
74	See Attached	169,463	7,654		(7,654)	Various	137,598	74
75	TOTALS	\$4,636,739	\$7,654	\$95,718	\$88,064		\$4,340,599	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	Various	1998-2023	\$6,329	\$340	\$	\$	5-Mar	\$4,527	76
77							-			77
78							-			78
79							-			79
80	TOTALS			\$6,329	\$340	\$0	\$-		\$4,527	80

E. Summary of Care-Related Assets

	1	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)	\$22,047,716	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$668,166	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$538,793	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(129,032)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$17,304,959	85

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

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

G. Construction-in-Progress

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

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

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

Alden-Lakeland Rehabilitation and Health Care Center, Inc.
0017319
12/31/2025
Supplemental Schedule of Related Party Equipment

Current Year Purchases	Cost	Book Depreciation	Accumulated Depreciation
Alden Management Services	3,873	390	390
Less: < \$2,500	(552)	(47)	(47)
	3,321	343	343
Prior Year Purchases	Cost	Book Depreciation	Accumulated Depreciation
Alden Management Services	62,354	7,116	33,660
Less: < \$2,500	(2,297)	(321)	(1,462)
Forum Prof Center	7,937	492	6,910
-			
-			
	67,995	7,288	39,108
Fully Depreciated Equipment	Cost	Book Depreciation	Accumulated Depreciation
Alden Management Services	101,711	57	101,711
Less: < \$2,500	(3,564)	(34)	(3,564)
-			
-			
-			
	98,147	23	98,147
Total Equipment	Cost	Book Depreciation	Accumulated Depreciation
Alden Management Services	175,875	8,055	142,671
Less: < \$2,500	(6,413)	(401)	(5,073)
-	-	-	-
	169,463	7,654	137,598

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: \$102,195Description: Copy machine GL 6861 - \$18,498.87; Equipment Lease GL 6859 - \$55,176.05; Alloc from AMS - \$28,520
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Related party-PG 6A	various	\$1,465.75	\$17,589	17
18					18
19					19
20					20
21	TOTAL		\$1,465.75	\$17,589	21

10. Effective dates of current rental agreement:
Beginning1/1/2022
Ending12/31/2031

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

Fiscal Year Ending	Annual Rent
1212/31/2026	\$1,432,553
1312/31/2027	\$1,432,553
1412/31/2028	\$1,432,553

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

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	\$	\$	\$	\$ 0
2	Books and Supplies				0
3	Classroom Wages (a)				0
4	Clinical Wages (b)				0
5	In-House Trainer Wages (c)				0
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	\$ 0	\$ 0	\$ 0	\$ 0
10	SUM OF line 9, col. 1 and 2 (e)	\$ 0			

- (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.

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	

- (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.

0

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	V10A/V39	hrs	\$ -	3,117	\$ 233,801	\$ -	3,117	\$ 233,801	1
2	Licensed Speech and Language Development Therapist	V10A/V39	hrs	-	1,143	85,688	-	1,143	85,688	2
3	Licensed Recreational Therapist	V10A/V39	hrs	-		-	-			3
4	Licensed Physical Therapist	V10A/V39	hrs	-	2,812	210,916	-	2,812	210,916	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	V39	# of prescrpts	-		-	315,535		315,535	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):	V39								12
13	Other (specify):	V39		1,401,568		1,286,669	493,243		3,181,479	13
14	TOTAL			\$ 1,401,568	7,072	\$ 1,817,073	\$ 808,778	7,072	\$ 4,027,418	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.

ALDEN-LAKELAND REHAB INC.
Lakeland
For the Thirteen Months Ending Wednesday, December 31, 2025

TB
2025

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	\$233,800.57
2.	ST	39-3	To Col. 5	85,687.51
4.	PT	39-2	To Col. 5	210,915.80
	Pharmacy Supplies Per GL			327,116.01
	Manual Input From Related Party - FECSII - DRUGS (From Page 6C, Ln 39/Drug items)			(11,581.00)
9.	Pharmacy	See Pg 16A	To Col. 6	315,535.01
12.	Exceptional Care-Salaries	See Pg 16A	To Col. 3	1,401,567.75
12.	Exceptional Care- Supplies	See Pg 16A	To Col. 6	65,840.56
	12. Total Exceptional Care Check (Line 12, Col. 8)			1,467,408.31
13.	Other	See Pg 16A		
13.	Col 5: Manual Input: From Related Party - CPT WS (From Page 6D, Col 8)		To Col. 5	(25,367.00)
	Other (various GL accounts)			1,909,007.52
	Manual Input: Related Party - Prism WS (From Page 6B, Ln39 items, Col 8)			(219,220.00)
	Manual Input: Related Party - FECII - I.V. (From Page 6C, Ln 39 items for IV, Col 8)			(518.00)
	Manual Input: Related Party - FECII - Wound Care Products (From Page 6C, Ln 39 items, Col 8 WC)			(4,752.00)
	Oxygen - From Reclass WP (FromPg 4A)			54,920.50
13.	Col. 6: Supplies Total		To Col. 6	1,739,438.02
13.	Total Line 13, Column 8 Check			1,714,071.02
14.	Total			\$4,027,418

Notes:

1. Compare to prior year worksheet. A few homes have exceptions to the normal input noted above;
For example, Barr & Park Strathmoor. There may be others, as well.
2. Make sure there are no links to any other worksheets. Break links, if any, once you copy/paste into cost report Pg 16A.

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 610	\$ 50,696	1
2	Cash-Patient Deposits	-	-	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (335,000))	3,637,811	3,637,811	3
4	Supply Inventory (priced at)	5,089	5,089	4
5	Short-Term Investments	-	-	5
6	Prepaid Insurance	-	62,550	6
7	Other Prepaid Expenses	13,821	13,821	7
8	Accounts Receivable (owners or related parties)	-	-	8
9	Other(specify): See Attached & TB	176,961	176,961	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,834,292	\$ 3,946,928	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	-	-	11
12	Long-Term Investments	-	-	12
13	Land	-	1,040,001	13
14	Buildings, at Historical Cost	-	8,884,435	14
15	Leasehold Improvements, at Historical Cost	2,873,195	7,140,907	15
16	Equipment, at Historical Cost	2,275,592	5,636,629	16
17	Accumulated Depreciation (book methods)	(4,193,983)	(16,924,550)	17
18	Deferred Charges	-	-	18
19	Organization & Pre-Operating Costs	-	245,349	19
20	Accumulated Amortization - Organization & Pre-Operating Costs	-	(76,737)	20
21	Restricted Funds	-	278,950	21
22	Other Long-Term Assets (see See Attached & TB	-	158,189	22
23	Other(specify): See Attached & TB	-	-	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 954,804	\$ 6,383,173	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,789,096	\$ 10,330,101	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,382,331	\$ 1,387,577	26
27	Officer's Accounts Payable	-	-	27
28	Accounts Payable-Patient Deposits	522,348	522,348	28
29	Short-Term Notes Payable	2,634	196,192	29
30	Accrued Salaries Payable	890,305	890,305	30
31	Accrued Taxes Payable (excluding real estate taxes)	272,108	272,108	31
32	Accrued Real Estate Taxes(Sch.IX-B)	-	713,300	32
33	Accrued Interest Payable	-	24,223	33
34	Deferred Compensation	-	-	34
35	Federal and State Income Taxes	-	-	35
	Other Current Liabilities(specify):			
36	See Attached & TB	605,832	605,832	36
37	See Attached & TB	2,412,967	2,412,967	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,088,525	\$ 7,024,852	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	-	10,986,212	39
40	Mortgage Payable	-	-	40
41	Bonds Payable	-	-	41
42	Deferred Compensation	-	-	42
	Other Long-Term Liabilities(specify):			
43	See Attached & TB	30,259,141	29,688,656	43
44	See Attached & TB	-	-	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 30,259,141	\$ 40,674,868	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 36,347,666	\$ 47,699,720	46
47	TOTAL EQUITY(page 18, line 24)	\$ (31,558,570)	\$ (37,369,619)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,789,096	\$ 10,330,101	48

*(See instructions.)

PG 17 Line 9 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
116400-100000	Miscell Non-Patient Receivable	6,619.07
116400-100041	Miscell Non-Patient Receivable	170,342.16
Total		176,961.23

PG 17 Line 22 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
194100-100000	Replacement Reserve	158,188.84
Total		158,188.84

PG 17 Line 36 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
205100-100000	Accrued Insurance	97,357.25
230100-100000	Accrued Expenses	(74,192.76)
230100-100005	Accrued Expenses	(543,522.98)
230100-100401	Accrued Expenses	(4,920.00)
230300-100000	Sales Tax Payable	(643.00)
239100-100000	Due To Idpa For License Fees	(79,910.00)
Total		(605,831.49)

PG 17 Line 37 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
200100-160000	Accounts Payable	(276,856.04)
200100-174000	Accounts Payable	(4,460.09)
200100-175000	Accounts Payable	(90,199.99)
200100-184000	Accounts Payable	(1,811,350.79)
200100-194000	Accounts Payable	(9,054.27)
230100-160000	Accrued Expenses	(44,623.86)
230100-175000	Accrued Expenses	(66,982.76)
230100-184000	Accrued Expenses	(109,438.67)
Total		(2,412,966.47)

PG 17 Line 43 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
120100-101000	Intercompany Receivable	(9,982,535.91)
120100-131000	Intercompany Receivable	1,500.00
120100-160000	Intercompany Receivable	11,266.01
120100-184000	Intercompany Receivable	71,239.51
120100-189000	Intercompany Receivable	(559,985.26)
120100-194000	Intercompany Receivable	(0.01)
120100-195000	Intercompany Receivable	(179,564.00)
120100-200000	Intercompany Receivable	(3,668,065.18)
121000-101000	AMS Clearing Account	9,593,702.92
121000-200000	AMS Clearing Account	(24,125,714.39)
200100-101000	Accounts Payable	(567,690.27)
200100-200000	Accounts Payable	(693.98)
120100-103000	Intercompany Receivable	559,985.26
120100-200000	Intercompany Receivable	10,500.00
120100-101000	Intercompany Receivable	(852,601.82)
Total		(29,688,657.12)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (27,869,075)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (27,869,075)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(3,689,495)	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	(0)	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)	\$ (3,689,495)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 0	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (31,558,570)	24 *

* This must agree with page 17, line 47.

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 19,566,723	1
2	Discounts and Allowances for all Levels	(42,176)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 19,524,547	3
	B. Ancillary Revenue		
4	Day Care	-	4
5	Other Care for Outpatients	(413,007)	5
6	Therapy	311,857	6
7	Oxygen	59,411	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ (41,739)	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	190	20
21	Other Medical Services	7,877	21
22	Laundry	-	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 8,067	23
	D. Non-Operating Revenue		
24	Contributions	-	24
25	Interest and Other Investment Income***	60,628	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 60,628	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached & TB	283,695	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 283,695	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 19,835,198	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,094,346	31
32	Health Care	7,683,346	32
33	General Administration	5,439,858	33
	B. Capital Expense		
34	Ownership	2,029,734	34
	C. Ancillary Expense		
35	Special Cost Centers	4,288,859	35
36	Provider Participation Fee	988,550	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 23,524,693	40
41	Income before Income Taxes (line 30 minus line 40)**	(3,689,495)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (3,689,495)	43

III. Net Inpatient Revenue detailed by Payer Source for each line			
44	Medicaid Fee for Service	\$ 3,633,775	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	12,442,787	45
46	MMAI-Medicaid is the Primary Payer	926,014	46
47	MMAI-Medicare is the Primary Payer	(55,903)	47
48	Private Pay	543,463	48
49	Medicare Part A	963,803	49
50	Other-(specify) M'care Adv. Plans (MAP)	395,067	50
51	Other-(specify)	-	51
52	Other-(specify)	-	52
53	Other-(specify) Status Changes	360,903	53
54	Other-(specify) CNA Incentives	314,638	54
55	Other-(specify)	-	55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 19,524,547	56

PG 19 Line 28 Detail		
CLIENT ACCOUNT	ACCOUNT DESCRIPTION	BALANCE
497700-100001	Miscellaneous Income	(268.00)
497700-100010	Miscellaneous Income	(6,126.59)
498300-100000	Write Off Old A/P	(11,235.88)
498500-100000	Gain On Sale Of Assets	(6,197.98)
497600-100001	ERC Other Income	(259,865.84)
Total		(283,694.29)

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,681	1,782	\$ 123,591	\$ 69.35	1
2	Assistant Director of Nursing	3,581	3,753	188,227	50.16	2
3	Registered Nurses	28,854	31,263	1,605,272	51.35	3
4	Licensed Practical Nurses	40,919	43,065	1,952,617	45.34	4
5	CNAs & Orderlies	106,578	112,449	2,929,193	26.05	5
6	CNA Trainees			-		6
7	Licensed Therapist			-		7
8	Rehab/Therapy Aides	5,547	5,947	170,662	28.70	8
9	Activity Director	2,008	2,053	51,060	24.87	9
10	Activity Assistants	5,001	5,290	98,055	18.53	10
11	Social Service Workers	3,364	3,694	111,382	30.15	11
12	Dietician			-		12
13	Food Service Supervisor	1,784	1,939	53,147	27.42	13
14	Head Cook			-		14
15	Cook Helpers/Assistants	20,314	21,799	441,443	20.25	15
16	Dishwashers			-		16
17	Maintenance Workers	256	420	9,433	22.45	17
18	Housekeepers	26,624	29,677	639,822	21.56	18
19	Laundry	5,764	6,248	124,334	19.90	19
20	Administrator	1,200	1,200	97,006	80.84	20
21	Assistant Administrator	1,432	1,495	50,577	33.83	21
22	Other Administrative	8,706	8,975	289,604	32.27	22
23	Office Manager			-		23
24	Clerical	3,940	4,570	90,109	19.72	24
25	Vocational Instruction			-		25
26	Academic Instruction			-		26
27	Medical Director			-		27
28	Qualified ID Prof (QIDP)			-		28
29	Resident Services Coordinator	4,160	4,160	263,922	63.44	29
30	Habilitation Aides (DD Homes)			-		30
31	Medical Records	1,802	1,993	42,020	21.08	31
32	Other Health Care(Behavioral Hlth)	44	44	1,398	32.14	32
33	Other(specify)			-		33
34	TOTAL (lines 1 - 33)	273,559	291,815	\$ 9,332,874 *	\$ 31.98	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	\$4,178/month	\$ 50,132	V01-3	35
36	Medical Director	\$4,000/month	48,000	V09-3	36
37	Medical Records Consultant		-		37
38	Nurse Consultant		-		38
39	Pharmacist Consultant	\$1,500/month	18,000	V10-3	39
40	Physical Therapy Consultant		-		40
41	Occupational Therapy Consultant		-		41
42	Respiratory Therapy Consultant		-		42
43	Speech Therapy Consultant		-		43
44	Activity Consultant		-		44
45	Social Service Consultant		-		45
46	Other(specify)		-		46
47			-		47
48			-		48
49	TOTAL (lines 35 - 48)		\$ 116,132		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	11,796	\$ 694,004	V10-3	50
51	Licensed Practical Nurses	991	42,545	V10-3	51
52	Certified Nurse Assistants/Aides	6,619	170,371	V10-3	52
53	TOTAL (lines 50 - 52)	19,406	\$ 906,920		53

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

** See instructions.

Alden Lakeland	PG 21A
Legal Fee Support	
Legal Fees Reported on Pg 21, Section C:	\$145,442.29
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(22,331.99)
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	\$45,710.30

<u>In Detail:</u>		
Vendor Name	Invoice Date	Amount
MidCap	1/1/2025-12/31/2025	1,352.08
VEDPRI Vedder Price, PC	1/1/2025-12/31/2025	42,258.22
Moran Labor Arbitration	6/12/2025	2,100.00

TOTAL ALLOWABLE LEGAL FEES	45,710.30	-
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Vendor Name	Invoice Date	Amount
Stone Pogrund & Korey	1/1/2025-12/31/2025	9,405.48
SB2 Inc	1/1/2025-12/31/2025	1,227.30
Mary Chelotti	1/1/2025-12/31/2025	732.06
Midwest Care Management	1/1/2025-12/31/2025	6,872.25
Various - collection services	1/1/2025-12/31/2025	4,094.90

TOTAL Collection-NOT ALLOWABLE LEGAL FEES	22,331.99
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Vendor Name	Invoice Date	Amount
AMS Legal Allocation	1/1/2025-12/31/2025	77,400.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES	77,400.00
---	-----------

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>14,925</u> |
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| | <u>14,925</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>14,925</u> |
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| | <u>14,925</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>29,850</u> |
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| | <u>29,850</u> Total |
- 5 Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 61,990 Line 10-2
- 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. \$ 988,550
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. \$ 33,496 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- 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. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 0
- d. Have vehicle usage logs been maintained? No
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
- g. Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.** \$ N/A
- 13 Has an audit been performed by an independent certified public accounting firm?
Firm Name: N/A
- 14 Have all costs which do not relate to the provision of long term care been adjusted out 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.