

		FOR BHF USE					

LL1

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

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

I. IDPH License ID Number: 0036640

Facility Name: Alden Valley Ridge Rehab HCC

Address: 275 E Army Trail Rd Bloomingdale 60108
Number City Zip Code

County: DuPage

Telephone Number: (630) 893-9616 Fax # (630) 924-1059

HFS ID Number:

Date of Initial License for Current Owners: 2/01/1991

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

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

Officer or Administrator of Provider

(Signed)

(Type or Print Name) Derek Smart

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

(Signed)

(Date)

Paid Preparer

(Print Name and Title)

(Firm Name & Address)

(Telephone) 773-286-3883 Fax # 773-286-8038

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
2200 Churchill Rd.
Springfield, IL 62702-3406

Phone # (217) 782-1630

Facility Name & ID Number Alden Valley Ridge Rehab HCC # 0036640 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____					
	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>207</u>	Skilled (SNF)	<u>207</u>	<u>75,555</u>	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	<u>207</u>	TOTALS	<u>207</u>	<u>75,555</u>	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	69		514	299	338	2,063	1,396	4,679	8
9	SNF/PED									9
10	ICF	15,677	26,918	3,943		4,166		4,545	55,249	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	15,746	26,918	4,457	299	4,504	2,063	5,941	59,928	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 79.32%

D. How many bed reserve days during this year were paid by the Department? _____ (Do not include bed reserve days in Section B.)

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

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

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES ☐ NO ☒

I. On what date did you start providing long term care at this location? Date started 2/1/1991

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 2/1/1991 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter certified beds. number of certified beds 207

Medicare Intermediary Wellpoint Federal

IV. ACCOUNTING BASIS

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

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

Facility Name & ID Number Alden Valley Ridge Rehab HCC # 0036640 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	597,393	39,438	35,236	672,067	2,814	674,881	14,020	688,901			1
2	Food Purchase		463,173		463,173	(19,277)	443,896	(5,637)	438,259			2
3	Housekeeping	483,205	45,187		528,392	345	528,737	20,478	549,215			3
4	Laundry	77,337	38,546		115,883	63	115,946		115,946			4
5	Heat and Other Utilities			297,844	297,844		297,844	3,206	301,050			5
6	Maintenance	82,223	475	357,740	440,438	9,090	449,528	56,939	506,467			6
7	Other (specify):* related party, med.waste,scavenger,security			25,153	25,153		25,153	15,271	40,424			7
8	TOTAL General Services	1,240,158	586,819	715,973	2,542,950	(6,965)	2,535,985	104,277	2,640,262			8
	B. Health Care and Programs											
9	Medical Director			33,435	33,435		33,435		33,435			9
10	Nursing and Medical Records	5,956,816	281,738	64,484	6,303,038	(19,564)	6,283,474	73,275	6,356,749			10
10a	Therapy	295,038	1,195	24,000	320,233		320,233		320,233			10a
11	Activities	190,624	11,700	4,540	206,864		206,864		206,864			11
12	Social Services	59,615		840	60,455		60,455		60,455			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party							9,467	9,467			15
16	TOTAL Health Care and Programs	6,502,093	294,633	127,299	6,924,025	(19,564)	6,904,461	82,742	6,987,203			16
	C. General Administration											
17	Administrative	236,560			236,560		236,560	263,044	499,604			17
18	Directors Fees											18
19	Professional Services			1,382,943	1,382,943		1,382,943	(1,269,946)	112,997			19
20	Dues, Fees, Subscriptions & Promotions			159,013	159,013		159,013	(104,897)	54,116			20
21	Clerical & General Office Expenses	266,425	14,163	286,024	566,612		566,612	486,986	1,053,598			21
22	Employee Benefits & Payroll Taxes			1,072,951	1,072,951	3,973	1,076,924	(440)	1,076,484			22
23	Inservice Training & Education											23
24	Travel and Seminar			9,064	9,064		9,064	2,144	11,208			24
25	Other Admin. Staff Transportation			4,324	4,324		4,324	21,542	25,866			25
26	Insurance-Prop.Liab.Malpractice			553,160	553,160		553,160	27,535	580,695			26
27	Other (specify):* related party			219,503	219,503		219,503	(108,101)	111,402			27
28	TOTAL General Administration	502,985	14,163	3,686,982	4,204,130	3,973	4,208,103	(682,133)	3,525,970			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	8,245,236	895,615	4,530,254	13,671,105	(22,556)	13,648,549	(495,114)	13,153,435			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			154,841	154,841		154,841	53,324	208,165			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			135,206	135,206		135,206	223,915	359,121			32
33	Real Estate Taxes			178,464	178,464	(178,464)		180,340	180,340			33
34	Rent-Facility & Grounds			555,825	555,825	178,464	734,289	(734,289)				34
35	Rent-Equipment & Vehicles			41,134	41,134		41,134	49,231	90,365			35
36	Other (specify):* MIP							46,168	46,168			36
37	TOTAL Ownership			1,065,470	1,065,470		1,065,470	(181,311)	884,159			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		544,671	680,898	1,225,569	22,556	1,248,125	(260,236)	987,889			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			997,979	997,979		997,979		997,979			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		544,671	1,678,877	2,223,548	22,556	2,246,104	(260,236)	1,985,868			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	8,245,236	1,440,286	7,274,601	16,960,123		16,960,123	(936,661)	16,023,462			45

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

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

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

From Line	To Line	Amount	Description
2	22	(19,277) (Cr) 19,277	Employee Meals Employee Meals
22	1	(15,304) (Cr) 2,814	Uniform Reclass Uniform Reclass
	3	345	Uniform Reclass
	4	63	Uniform Reclass
	6	9,090	Uniform Reclass
	10	2,992	Uniform Reclass
	11		Uniform Reclass
	21		Uniform Reclass
10	39	(22,556) (Cr) 22,556	Oxygen Cost Reclass Oxygen Cost Reclass
33	34	(178,464) (Cr) 178,464	Rent - Real Estate Tax on associated landowner (Pg 6) Rent - Real Estate Tax on associated landowner (Pg 6)
		-	Must Net to Zero

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(35,793)	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	(46,409)	30		9
10	Interest and Other Investment Income	(7,613)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,180)	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	(27,314)	21		17
18	Fines and Penalties	(550)	32		18
19	Entertainment	(1,361)	20		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(16,784)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(219,503)	27		24
25	Fund Raising, Advertising and Promotional	(93,312)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (450,819)		\$	30

BHF USE ONLY								
48		49		50		51		52

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(543,271)		34
35	Other- Attach Schedule	57,429		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (485,842)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (936,661)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (10,298)	20	1
2	Other Expenses Related to Lobbying Activities			2
3				3
4	Expense curr yr purchases under threshold	71,354	6	4
5	Late Fees Utilities	(2,327)	5	5
6	Vendor Discounts	(2)	10	6
7	Misc. Income-Record Copies	(225)	10	7
8	Elim-Chamber of Commerce fee	(1,073)	20	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20	Eliminate depreciation expense for non-care assets	0	30	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	57,429		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Valley Ridge Rehab HCC # 0036640 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	19,862	(5,842)	0	0	0	0	0	0	0	14,020	1
2	Food Purchase	(2,180)	0	0	(3,457)	0	0	0	0	0	0	0	(5,637)	2
3	Housekeeping	0	0	20,478	0	0	0	0	0	0	0	0	20,478	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,327)	0	5,533	0	0	0	0	0	0	0	0	3,206	5
6	Maintenance	35,561	0	22,149	0	0	0	(571)	(200)	0	0	0	56,939	6
7	Other (specify):*	0	0	15,271	0	0	0	0	0	0	0	0	15,271	7
8	TOTAL General Services	31,054	0	83,293	(9,299)	0	0	(571)	(200)	0	0	0	104,277	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(227)	0	70,017	5,577	(2,092)	0	0	0	0	0	0	73,275	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	9,467	0	0	0	0	0	0	0	0	9,467	15
16	TOTAL Health Care and Programs	(227)	0	79,484	5,577	(2,092)	0	0	0	0	0	0	82,742	16
	C. General Administration													
17	Administrative	0	0	263,044	0	0	0	0	0	0	0	0	263,044	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(16,784)	16,571	(1,269,733)	0	0	0	0	0	0	0	0	(1,269,946)	19
20	Fees, Subscriptions & Promotions	(106,044)	77	1,070	0	0	0	0	0	0	0	0	(104,897)	20
21	Clerical & General Office Expenses	(27,314)	0	514,300	0	0	0	0	0	0	0	0	486,986	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(440)	0	0	0	0	0	0	(440)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	2,144	0	0	0	0	0	0	0	0	2,144	24
25	Other Admin. Staff Transportation	0	0	21,542	0	0	0	0	0	0	0	0	21,542	25
26	Insurance-Prop.Liab.Malpractice	0	26,466	1,069	0	0	0	0	0	0	0	0	27,535	26
27	Other (specify):*	(219,503)	0	111,402	0	0	0	0	0	0	0	0	(108,101)	27
28	TOTAL General Administration	(369,645)	43,114	(355,162)	0	(440)	0	0	0	0	0	0	(682,133)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(338,818)	43,114	(192,385)	(3,722)	(2,532)	0	(571)	(200)	0	0	0	(495,114)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Valley Ridge Rehab HCC # 0036640 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(46,409)	85,880	13,853	0	0	0	0	0	0	0	0	53,324	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(8,163)	226,713	5,365	0	0	0	0	0	0	0	0	223,915	32
33	Real Estate Taxes	0	178,464	1,876	0	0	0	0	0	0	0	0	180,340	33
34	Rent-Facility & Grounds	0	(734,289)	0	0	0	0	0	0	0	0	0	(734,289)	34
35	Rent-Equipment & Vehicles	0	0	49,231	0	0	0	0	0	0	0	0	49,231	35
36	Other (specify):*	0	46,168	0	0	0	0	0	0	0	0	0	46,168	36
37	TOTAL Ownership	(54,572)	(197,064)	70,325	0	0	0	0	0	0	0	0	(181,311)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(58,508)	(21,193)	(180,535)	0	0	0	0	0	(260,236)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(58,508)	(21,193)	(180,535)	0	0	0	0	0	(260,236)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(393,390)	(153,950)	(122,060)	(62,230)	(23,725)	(180,535)	(571)	(200)	0	0	0	(936,661)	45

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Ownership-1 page.		See PG6-Supp		See PG6-Supp		

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Income	\$ 734,289	Valley Ridge Associates, L.L.C.	0.00%	\$	\$ (734,289)	1
2	V	32	Interest Income	67	Valley Ridge Associates, L.L.C.			(67)	2
3	V	6	Repairs & Maintenance		Valley Ridge Associates, L.L.C.				3
4	V	19	Accounting Fees		Valley Ridge Associates, L.L.C.		13,571	13,571	4
5	V	19	Bank Charges		Valley Ridge Associates, L.L.C.				5
6	V	20	Corporate Annual Report Fee		Valley Ridge Associates, L.L.C.		77	77	6
7	V	33	Real Estate Taxes		Valley Ridge Associates, L.L.C.		178,464	178,464	7
8	V	26	General Insurance Expense		Valley Ridge Associates, L.L.C.		26,466	26,466	8
9	V	36	Mortgage insurance Premium		Valley Ridge Associates, L.L.C.		46,168	46,168	9
10	V	32	Interest Mortgage/Other		Valley Ridge Associates, L.L.C.		218,256	218,256	10
11	V	30	Depreciation		Valley Ridge Associates, L.L.C.		85,880	85,880	11
12	V	32	Amortization Expense		Valley Ridge Associates, L.L.C.		8,524	8,524	12
13	V	19	Legal Fees/Professional Fees		Valley Ridge Associates, L.L.C.		3,000	3,000	13
14	Total			\$ 734,356			\$ 580,406	\$ * (153,950)	14

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 5,533	\$ 5,533	15
16	V	24	Trav & Seminar		Alden Management Services, Inc.		2,144	2,144	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		21,542	21,542	17
18	V	26	Insurance		Alden Management Services, Inc.		1,069	1,069	18
19	V	20	Dues & Subscriptions		Alden Management Services, Inc.		1,070	1,070	19
20	V	30	Depreciation		Alden Management Services, Inc.		13,853	13,853	20
21	V	33	Real Estate Tax		Alden Management Services, Inc.		1,876	1,876	21
22	V	35	Rent-Equip & Vehicles		Alden Management Services, Inc.		49,231	49,231	22
23	V	32	Interest		Alden Management Services, Inc.		5,365	5,365	23
24	V	1	Dietary		Alden Management Services, Inc.		19,862	19,862	24
25	V	3	Housekeeping		Alden Management Services, Inc.		20,478	20,478	25
26	V	7	Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		15,271	15,271	26
27	V	10	Nurs & Med Records Salary		Alden Management Services, Inc.		70,017	70,017	27
28	V	15	Employee Benefits-Health Care		Alden Management Services, Inc.		9,467	9,467	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		263,044	263,044	29
30	V	27	Employee Benefits-Admin		Alden Management Services, Inc.		111,402	111,402	30
31	V	19	Professional Fees	1,340,855	Alden Management Services, Inc.		71,122	(1,269,733)	31
32	V	21	Gen'l & Admin	86,040	Alden Management Services, Inc.		600,340	514,300	32
33	V	6	Repair & Maint	82,158	Alden Management Services, Inc.		104,307	22,149	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,509,053			\$ 1,386,993	\$ * (122,060)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consult.	\$ 35,236	Prism Health Care Services, Inc.	0.00%	\$	\$ (35,236)	15
16	V	1	Dietary Salary		Prism Health Care Services, Inc.		18,312	18,312	16
17	V	2	Tube feeding	30,967	Prism Health Care Services, Inc.		8,190	(22,777)	17
18	V	10	Equip. Rental	8,737	Prism Health Care Services, Inc.		9,593	856	18
19	V	39	Ancillary supplies	89,056	Prism Health Care Services, Inc.		12,201	(76,855)	19
20	V	1	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		11,082	11,082	20
21	V	2	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		19,320	19,320	21
22	V	10	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		4,721	4,721	22
23	V	39	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		18,347	18,347	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			\$ 163,996			\$ 101,766	\$ * (62,230)	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	\$ 365,393	Forum Extended Care II, Inc.	0.00%	\$ 348,046	\$ (17,347)	15
16	V	39	I.V.	37,953	Forum Extended Care II, Inc.		36,151	(1,802)	16
17	V	39	Wound Care-Product only	51,882	Forum Extended Care II, Inc.		49,419	(2,463)	17
18	V	10	House Stock	31,643	Forum Extended Care II, Inc.		30,141	(1,502)	18
19	V	10	Pharm Consult	12,420	Forum Extended Care II, Inc.		11,830	(590)	19
20	V	22	Employee Vaccinations	440	Forum Extended Care II, Inc.			(440)	20
21	V	39	Employee Vaccinations		Forum Extended Care II, Inc.		419	419	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			\$ 499,731			\$ 476,006	\$ * (23,725)	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	\$ 694,857	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 514,322	\$ (180,535)	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			\$ 694,857			\$ 514,322	\$ * (180,535)	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	\$ 48,082	Alden Bennett Construction Company, Inc.		\$ 47,511	\$ (571)	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			\$ 48,082			\$ 47,511	\$ * (571)	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	\$ 48,730	Alden Design Group, Ltd.	0.00%	\$ 48,530	\$ (200)	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			\$ 48,730			\$ 48,530	\$ * (200)	39

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

Ownership Listing-1

ID# 0036640

01/01/2025

Alden Management Se

Valley Ridge Associates, L.L.C.

-Names of individual owners must be listed. (Full legal name (no nicknames) and middle initial)

-Owners of companies must be listed instead of company names.

-Names of trust beneficiaries must be listed.

Operator/Licensee

Ownership

Building Co.

Ownership

Co. /Home Office

Ownership

[illegible]

Facility Name & ID Number

Alden Valley Ridge Rehab HCC

0036640

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

VII. RELATED PARTIES

A. (Continued)

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

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

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg	Chairman-BOD	Chairman	0.10	191,420	1.716	4.29	Salary	\$ 8,580	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Svcs	Technical Nursing	20.77	101,453	1.716	4.29	Salary	4,547	10-7	2
3	Terry Magnusson	Dir. of Property Man	Building equipmen	0.00	101,453	1.716	4.29	Salary	4,547	6-7	3
4	Ina Schlossberg	Board Member	Events and special	0.00	101,453	1.716	4.29	Salary	4,547	17-7	4
5	Audra Elisco	Medical Records Co	Medical record ma	20.77	76,804	1.716	4.29	Salary	3,443	21-7	5
6	Randi Schlossberg-Schullo	President	General Oper.	20.77	191,420	1.5015	4.29	Salary	8,580	6-7, 17-7	6
7	Joseph Schullo	Project Manager	General Operation	6.26	191,420	1.5015	4.29	Salary	8,580	6-7, 17-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 42,825		13

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

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

Ending: 2/31/2025

(773-286-8038

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,397,134	36	\$ 129,003	\$	59,928	\$ 5,533	1
2	24	Trav & Seminar	Patient Days	1,397,134	36	49,988		59,928	2,144	2
3	25	Other Admin Travel	Patient Days	1,397,134	36	502,227		59,928	21,542	3
4	26	Insurance	Patient Days	1,397,134	36	24,931		59,928	1,069	4
5	20	Dues & Subscriptions	Patient Days	1,397,134	36	24,937		59,928	1,070	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		59,928	1,876	7
8	35	Rent-Equip & Vehicle	Patient Days	1,397,134	36	1,147,743		59,928	49,231	8
9	32	Interest	Patient Days	1,397,134	36	125,066		59,928	5,365	9
10	1	Dietary Salary	Patient Days	1,397,134	36	463,044	463,044	59,928	19,862	10
11	3	Housekeeping Salary	Patient Days	1,397,134	36	477,424	477,424	59,928	20,478	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,397,134	36	356,025		59,928	15,271	12
13	10	Nurs & Med Records Salary	Patient Days	1,397,134	36	1,632,344	1,632,344	59,928	70,017	13
14	15	Employee Benefits -Health Care	Patient Days	1,397,134	36	220,704		59,928	9,467	14
15	17	Administrative Salary	Patient Days	1,397,134	36	6,132,499	6,132,499	59,928	263,044	15
16	27	Employee Benefits - Admin	Patient Days	1,397,134	36	2,597,178		59,928	111,402	16
17	19	Professional fees	Patient Days	1,397,134	36	518,567		59,928	22,243	17
18	19	Professional fees	Revenue charged	33,202,232	36	1,210,351	1,210,351	1,340,855	48,879	18
19	21	Gen'I & Admin	Patient Days	1,397,134	36	13,996,050	11,866,101	59,928	600,340	19
20	6	Repair & Maint.	Patient Days	1,397,134	36	559,530		59,928	24,000	20
21	6	Repair & Maint.	Revenue charged	1,731,722	36	1,692,724	1,692,724	82,158	80,307	21
22										22
23										23
24										24
25	TOTALS					\$ 32,402,789	\$ 23,474,487		\$ 1,386,993	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge Realty (GL 7055)		x	Mortgage	\$32,692.72	10/2021	\$ 9,009,300	\$ 8,314,466	10/1/2056	2.6000	\$ 218,256	1	
2	Amort of Fin Fees (GL 7105)		x								8,524	2	
3	Finance charges (GL 7035)										62	3	
4												4	
5												5	
	Working Capital												
6	Related party-AMS		x								5,365	6	
7	MidCap (GL 7031-200)										134,594	7	
8												8	
9	TOTAL Facility Related				\$32,692.72		\$ 9,009,300	\$ 8,314,466			\$ 366,801	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		x								(67)	10	
11	Interest Income (GL 4975)		x								(7,613)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (7,680)	14	
15	TOTALS (line 9+line14)						\$ 9,009,300	\$ 8,314,466			\$ 359,121	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 46,168 Line # 36

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

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

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

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Valley Ridge Rehab HCC COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0036640

CONTACT PERSON REGARDING THIS REPORT Mark Novotny

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

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2024 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2024.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. See attached (Supplement)	Related party - Alden Management	\$ 43,747.00	\$ 1,876.00
2. 02-23-301-019	Alden Valley Ridge	\$ 5,371.14	\$ 5,371.14
3. 02-23-301-020	Alden Valley Ridge	\$ 176,492.72	\$ 176,492.72
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 225,610.86	\$ 183,739.86

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,046 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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

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

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

F. List the bed capacity for the building if it differs from the licensed total.
G. Have you properly capitalized all major repairs and equipment purchases? yes
H. Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease.
I. Are you presently operating under a sublease agreement? no
J. Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?
YES NO x If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over.

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

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

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

XI. OWNERSHIP COSTS:

A. Land.					
	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing home	96,720	1990	\$ 317,233	1
2	Note: building only sq ft	72,046			2
3	TOTALS	168,766		\$ 317,233	3

XI. OWNERSHIP COSTS (continued) B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.											
	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4			1991		\$ 6,027,235	\$	30	\$	\$	\$ 6,027,235	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	LEASEHOLD IMPROVEMENTS			1991	1,644,299		VARIOUS			1,644,299	9
10	REPAIR A/C,CONTROL SYSTEM & PUMP/MISC.			1991	18,611		5			18,611	10
11	EXHAUST FAN/HVAC/BURNISHER/MISC.			1992	32,815		5,10 & 15			32,815	11
12	PIPE INSULATION/HVAC/MISC.			1993	31,308		5,10,15 &17			31,308	12
13	SEWER WORK/CARPETING/ROOFING/INJECTOR PUMP			1994	28,814		5,10 & 25			28,814	13
14	REPAIR PUMPS/FAUCETS/HVAC/REGROUT SHOWERS/MSC			1995	28,634		10,15 & 20			28,634	14
15	ROOF REPAIR			1996	3,200		10			3,200	15
16	ROOF REPAIR			1996	2,500		10			2,500	16
17	PARKING LOT LIGHTING			1996	3,716		15			3,716	17
18	PARKING LOT LIGHTING,EMRGNCY SERVICE-POWER OUT			1997	8,767		5			8,767	18
19	REPAIR PUMP			1997	1,800		5			1,800	19
20	ROOF REPAIRS			1997	2,590		5			2,590	20
21	REPLACE COMPRESSOR			1997	6,885		5			6,885	21
22	REPLACE MIXING VALVE			1997	2,763		5			2,763	22
23	REPAIR PUMP			1997	2,161		5			2,161	23
24	REPLACE PUMP			1997	6,293		5			6,293	24
25	REPLACED COMPRESSOR			1997	5,000		5			5,000	25
26	ROOF REPAIRS			1997	1,800		5			1,800	26
27	DOOR HOLDER			1997	4,088		10			4,088	27
28	PARKING LOT			1997	131,918		20			131,918	28
29	INSTALL WALL PLATES/OUTLETS			1997	4,968		10			4,968	29
30	INSTALL CABLE			1998	5,244		10			5,244	30
31	PAINTING			1998	52,000		20			52,000	31
32	CARPETING			1998	59,500		20			59,500	32
33	DRAPERIES			1998	13,000		20			13,000	33
34	ROOF			1998	79,000		20			79,000	34
35											35
36											36

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Valley Ridge Rehab HCC

0036640

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	OIL/DRIER ON STAGE COMPRESSOR	1998	\$ 2,900	\$ 15				\$ 2,900	37
38	REPAIR TOWER	1998	2,727	15				2,727	38
39	REPLACE PRESSURE RELIEF VALVE	1998	1,940	15				1,940	39
40	CARPETING	1998	1,667	5				1,667	40
41	CARPETING	1998	15,858	5				15,858	41
42	CARPETING	1998	5,000	5				5,000	42
43	REPAIR FUEL PUMP ON GENERATOR	1998	2,532	20	84	84		2,512	43
44	FLOOR TILE	1998	4,876	10				4,876	44
45	REPAIR SHAFT AND GEAR REDUCER ON DRYER	1998	2,058	10				2,058	45
46	REPAIR VALVE IN THERAPY ROOM	1998	1,505	15				1,505	46
47	REPLACE HEAT PUMP	1998	3,773	15				3,773	47
48	CARPETING	1998	20,000	5				20,000	48
49	CARPETING	1998	18,082	5				18,082	49
50	Alden Bennet Construction (tank replacement)	1999	12,409	15				12,409	50
51	Northtown (repair dishwasher)	1999	1,695	10				1,695	51
52	Climate Service (replace hot water heater)	1999	9,561	15				9,561	52
53	Taylor Plumbing (pump repair)	1999	1,728	5				1,728	53
54	Ashland Plumbing & Heating Co. (furnished and installed ejector p	1999	6,658	15				6,658	54
55	Rykoff-Sexton (booster heater)	1999	1,893	10				1,893	55
56	Climate Service (cleaned condenser and tower)	1999	2,642	10				2,642	56
57	Patten Industries(generator repair)	1999	2,870	10				2,870	57
58	Fox Valley Fire & Safety(nurse call system repair)	1999	1,510	15				1,510	58
59	Fox Valley Fire & Safety(nurse call system repair)	1999	1,632	15				1,632	59
60	Climate Service(repair tower fan)	1999	4,733	10				4,733	60
61	Climate Service(repair tower fan)	1999	2,405	10				2,405	61
62	New Horizons(replace power supply for phone system)	1999	3,767	10				3,767	62
63	Patten Industries(rebuild generator)	1999	7,884	20				7,884	63
64	Alco(nuts, bolts, lock extensions, tube cap,head screw)	1999	1,779	5				1,779	64
65	System Electric(repair dedicated circuits)	2000	2,461	15				2,461	65
66	Capps Plumbing (repair ejector pumps)	2000	4,970	15				4,970	66
67	Fox Valley (re-wire smoke detectors)	2000	14,576	10				14,576	67
68	Harold(repair dish machaine)	2000	962	5				962	68
69	Harold(repair dish machaine)	2000	1,328	5				1,328	69
70	TOTAL (lines 4 thru 69)		\$ 8,379,290	\$		\$ 84	\$ 84	\$ 8,379,270	70

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

XI. OWNERSHIP COSTS (continued)									
B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 8,379,290	\$		\$ 84	\$ 84	\$ 8,379,270	1
2	new horizons-install phone line	2000	2,742		10			2,742	2
3	CSI -Coker Service (new motor)	2001	3,865		10			3,865	3
4	State mandated tank removal	2001	12,242		15			12,242	4
5	Water Pump repair	2001	1,706		5			1,706	5
6									6
7	new horizons-install phone line	2001	1,572		5			1,572	7
8	GT (replace fan blade)	2001	3,534		5			3,534	8
9	Alco sales & service (beds)	2001	2,324		10			2,324	9
10	Alco sales & service (beds)	2001	233		10			233	10
11	GT (repalace motor)	2001	791		10			791	11
12	GT (replace heat exchanger)	2001	1,332		5			1,332	12
13	GT (repair leaking piping)	2001	1,381		5			1,381	13
14									14
15	ABC (misc. repair)	2002	2,126		5			2,126	15
16	GT (compressor)	2002	4,290		15			4,290	16
17	Capps (install drain)	2002	2,585		5			2,585	17
18	SMT healthcare system(body lift)	2002	10,132		15			10,132	18
19	ABC --(carpet in two elevators))	2002	1,279		10			1,279	19
20	ABC (new gate)	2002	3,362		10			3,362	20
21	ABC-New door	2003	2,102		10			2,102	21
22	ABC-Southland-New Floor	2003	857		10			857	22
23	ABC- Bathroom	2003	735		10			735	23
24	CSI-repair dishwasher	2003	2,111		5			2,111	24
25	ABC-GT Mech. Repair gas regulators	2003	2,369		10			2,369	25
26	ABC_ GTMech-repair water heater	2003	1,818		10			1,818	26
27	TSN Inc - DSL Cable	2004	990		10			990	27
28	Aquarium Main Serv-replace mixing valves	2004	10,501		5			10,501	28
29	ABC-new flooring	2004	2,100		10			2,100	29
30	Aqua Service-boiler mixing valve/storage tank prep	2004	1,205		5			1,205	30
31	Aqua Service-boiler mixing valve/storage tank prep	2004	2,906		5			2,906	31
32	Aqua Service-rebuilt valves,plumbing	2004	3,002		5			3,002	32
33	ABC-new flooring	2004	2,276		10			2,276	33
34	TOTAL (lines 1 thru 33)		\$ 8,467,758	\$		\$ 84	\$ 84	\$ 8,467,738	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	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,467,758	\$		\$ 84	\$ 84	\$ 8,467,738	1
2	ABC-hot water heater/valve repair	2004	2,215		5			2,215	2
3	Equipment Int'l-repair laundry equipment	2004	2,305		5			2,305	3
4	ABC-elevator repairs	2004	3,260		10			3,260	4
5									5
6	Capps-Furnish/Install 1 1/2 RPZ Boiler	2005	1,940		20	24	24	1,940	6
7	A&B Custom Cable-Install TV Cabling/Master Antenna for 1st fl	2005	6,020		10			6,020	7
8	DBS Contracting, Inc-Bore Underground for TV	2005	5,750		10			5,750	8
9									9
10	Cybor Fire Protection-Sprinkler System Pipe Work	2005	4,500		5			4,500	10
11	A&B Custom Cable-Install 70 rms antennas	2005	8,120		10			8,120	11
12	ABC-Patten Repair Generator	2006	5,210		10			5,210	12
13	ABC-Firestopping & Tree Removal due to storm	2006	10,713		15			10,713	13
14	ABC-Replaced Concrete Sidewalk	2006	3,809		15			3,809	14
15	ABC-Window Replacement	2006	31,829		10			31,829	15
16	TopNotch Cooler Door	2006	4,300		10			4,300	16
17	Ceiling, Tiling, Motors, Cabinets, Plumbing	2006	8,034		10			8,034	17
18	ABC-Bathroom Repairs	2006	10,807		5			10,807	18
19	Install TV Cabeling/Master Antenna	2007	(3,020)		10			(3,020)	19
20	Chiller Repair	2007	7,225		10			7,225	20
21	Installed Compressor	2007	9,517		10			9,517	21
22	Freezer Door Repair	2007	4,533		10			4,533	22
23	Regraded Detention Pond	2007	6,302		10			6,302	23
24	Replaced water pump motors	2007	4,095		10			4,095	24
25	New TV Lines	2007	5,750		10			5,750	25
26	Replace Sprinkler System	2007	4,500		10			4,500	26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,615,472	\$		\$ 108	\$ 108	\$ 8,615,452	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 12C, Carried Forward		\$ 8,615,472	\$		\$ 108	\$ 108	\$ 8,615,452	1
2	Forum Prof Ctr: Remodeling 1979-1995	1979	64,367		20			64,367	2
3	Forum Prof Ctr: Asphalt/Design/etc.	2000	2,120		10			2,120	3
4	Forum Prof Ctr: Remodel/electrical	2001	826		7			826	4
5	Forum Prof Ctr: bathroom remodel	2002	731		5			731	5
6	Forum Prof Ctr: remodel suites/etc.	2003	939		9			939	6
7	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,891		7			2,891	7
8	Forum Prof Ctr: Suite renovation	2005	2,788		10			2,788	8
9	Forum Prof Ctr: Superior installations, etc.	2006	139		4			139	9
10	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	561		7			561	10
11	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	482		7			482	11
12	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	981		10			981	12
13	Forum Prof Ctr: Building Renovations	2010	1,669		5			1,669	13
14	Forum Prof Ctr: Building Renovations	2011	5,242	43	10	43		5,200	14
15	Forum Prof Ctr: Building Renovations	2012	319	2	15	2		317	15
16	Forum Prof Ctr: Building Renovations	2013	477		10			477	16
17	Forum Prof Ctr: Elect Install/sewer excavation	2014	486		10			486	17
18	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	395	5	10	5		374	18
19	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	1,114	124	13	124		1,072	19
20	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,duc	2018	24,135	1,540	15	1,540		12,245	20
21	Forum Prof Ctr: floors, walls,plumbing,hvac,carpentry	2019	1,450	149	10	149		992	21
22	Forum Prof Ctr: PktLot,door frames,windows	2020	633	33	3-10	33		480	22
23	Forum Prof Ctr:water tank suite 140	2021	70	7	7	7		29	23
24	Forum Prof Ctr: Water tank & 102 suite expansion	2022	1,518	308	7	308		898	24
25	Forum Prof Ctr: Catch basin, IT & Legal suite buildout	2023	1,465	249	7	249		942	25
26	Forum Prof Ctr: Suite 101 renov: walls, elect, etc.	2024	609	122	5	122		122	26
27	Forum Prof Ctr: CarpetHallways,Suite 101 improvements	2025	3,764	670	13	670		670	27
28	Alden Mgt Servs: Remodel suites 1993 & 2002	2002	6,851		13			6,851	28
29	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81		15			81	30
31	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	2,579	15	2,579		19,335	31
32	Alden Mgt Servs: Building IT network cabling	2023	412	27		27		105	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,786,688	\$ 5,859		\$ 5,967	\$ 108	\$ 8,750,568	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		\$ 8,786,688	\$ 5,859		\$ 5,967	\$ 108	\$ 8,750,568	1
2	Adjust for ABC Related Party Profit	2012	6,340			231	231	3,234	2
3	Adjust for ABC Related Party Profit	2013	4,297			340	340	4,250	3
4	Parking Lot Paving	2007	12,323					12,323	4
5	ABC-Windows	2008	3,387					3,387	5
6	ABC-Cooling tower/compressor	2008	73,033					73,033	6
7	ABC-Ceiling tile/electrical/door	2008	5,518					5,518	7
8	ABC-Water main	2008	18,186		25	727	727	12,483	8
9	ABC-Carpeting	2008	7,252					7,252	9
10	ABC-Thermal pane windows	2008	3,280					3,280	10
11	ABC-Landscap/masonry/irrig/lighting	2009	32,194					32,194	11
12	ADG-Replace solar screen window shades	2009	2,583					2,583	12
13	G.T.Mech-Repair/clean water cooled condenser	2009	3,521					3,521	13
14	G.T.Mech-Replaced busted ball valves on cooling tower	2009	3,218					3,218	14
15	Top Notch-Relaced Freezer Compressor	2009	5,581					5,581	15
16	Equ. International-Reducer Gearkit Spider Panel Front	2009	3,043					3,043	16
17	ABC-Plumbing replaced Broken & damaged	2009	4,902					4,902	17
18	ABC-Windows Replaced Broken	2009	7,852					7,852	18
19	ABC-Hvac motors with new motors	2009	4,773					4,773	19
20	ABC-Repaved bad parking lot with new paving	2009	24,646					24,646	20
21	ABC-Fence Installation-New Fence along Lot	2010	3,820		15	255	255	3,760	21
22	Ken's Custom-Re-upholstery of chairs-Admission Conf.Rm	2010	2,645					2,645	22
23	ABC-Replace Windows and Screens	2010	12,058					12,058	23
24	ADG-Reupholstery for Furnitures	2010	5,863					5,863	24
25	ADG-Fabric for furnitures	2010	6,377					6,377	25
26	Repaved Parking Lot	2010	8,137					8,137	26
27	Boiler domestic hot water-ABC	2011	11,329		20	566	566	8,351	27
28	Plumbing major replacement/pipes-Capps Plum.	2011	4,875		25	195	195	2,697	28
29	Elevator linestarter & wired motor - Long Elevator	2011	5,360					5,360	29
30	Asphalt removal & replacement-Rose Paving	2011	9,292					9,292	30
31	Dishwasher prewash motor assembly-TopNotch	2011	2,613					2,613	31
32	Evaporator Coi for walk in freezer - Top Notch	2011	3,738					3,738	32
33	Sprinkler & Fire Alarm Upgrade-ABC	2012	3,572		25	143	143	1,954	33
34	TOTAL (lines 1 thru 33)		\$ 9,092,296	\$ 5,859		\$ 8,424	\$ 2,565	\$ 9,040,486	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 12E, Carried Forward		\$ 9,092,296	\$ 5,859		\$ 8,424	\$ 2,565	\$ 9,040,486	1
2	Sprinkler & Fire Alarm Upgrade-ABC	2012	86,740		25	3,470	3,470	47,423	2
3	Sprinkler installed in elevator-ABC	2012	4,141		25	166	166	2,199	3
4	Repair pumps-sewage-ABC	2012	8,237					8,237	4
5	Roof repair, leak area-JD & Sons	2012	3,250					3,250	5
6	Dampers fire and access panesl-GT Mach.	2012	14,343					14,343	6
7	Fire Protection, Major repair Valve-Valley Fire Protc.	2013	4,988		20	249	249	3,092	7
8	Spinkler Major Repairs-Valley Fire Protection	2013	5,649					5,649	8
9	Asphalt Paving-ABC	2013	5,936					5,936	9
10	Dampers Fire-ABC	2013	10,569					10,569	10
11	Carpentary-Remodel Corridor (1st,2nd & 3rd Flr)	2013	34,730		39	1,713	1,713	21,975	11
12	Doors-Remodel Corridor (1st,2nd & 3rd Flr)	2013	89,077		39	4,392	4,392	56,344	12
13	Acoustical-Remodel Corridor (1st,2nd & 3rd Flr)	2013	70,653		39	3,484	3,484	44,695	13
14	Painting/Wallcovering-Remodel Corridor (1st,2nd & 3rd Flr)	2013	107,843		15	5,318	5,318	68,222	14
15	Wall Protection-Remodel Corridor (1st,2nd & 3rd Flr)	2013	55,008		15	2,712	2,712	34,792	15
16	Artwork-Remodel Corridor (1st,2nd & 3rd Flr)	2013	13,929		15	687	687	8,813	16
17	Blinds & Curtains-Remodel Corridor (1st,2nd & 3rd Flr)	2013	59,610		15	2,939	2,939	37,704	17
18	Cabinets-Remodel Corridor (1st,2nd & 3rd Flr)	2013	5,155		15	254	254	3,259	18
19	Carpets & Flooring-Remodel Corridor (1st,2nd & 3rd Flr)	2013	6,961		15	343	343	4,401	19
20	Signage-Remodel Corridor (1st,2nd & 3rd Flr)	2013	14,924		15	736	736	9,442	20
21	Electrical Fixtures-Remodel Corridor (1st,2nd & 3rd Flr)	2013	6,436		15	317	317	4,067	21
22	Glass/Glazing-Remodel Corridor (1st,2nd & 3rd Flr)	2013	1,980		15	98	98	1,257	22
23	Steel framing support structure for roof cooling tower - ABC	2013	8,234		15	549	549	6,679	23
24	Dishwasher-motor/speed reducer-TopNotch	2014	8,581					8,581	24
25	Elevator Major repair-Align Elecation	2014	3,479					3,479	25
26	Dampers Fire-ABC	2015	12,055		10	62	62	12,055	26
27	Celling Drywall major repair-ABC	2016	9,235		39	292	292	2,707	27
28	Fire Spinkler major repair-Valley Fire Protection	2016	2,618		25	105	105	1,041	28
29	Grout in Kitchen-SUPINS	2016	7,700		10	770	770	7,572	29
30	Dishwasher major repair-TopNotch	2016	3,024					3,024	30
31	Fire Spinkler major repair(spinkler main)-Valley Fire Protection	2016	6,780		25	271	271	2,552	31
32	Concrete paving fron entrance-JJ Ashphalt	2016	7,500		15	500	500	4,667	32
33	Freezer Major Repair (Evaporator)-TopNotch	2016	5,201		5			5,201	33
34	TOTAL (lines 1 thru 33)		\$ 9,776,862	\$ 5,859		\$ 37,851	\$ 31,992	\$ 9,493,713	34

**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.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 9,776,862	\$ 5,859		\$ 37,851	\$ 31,992	\$ 9,493,713	1
2	Dishwasher major repair-speed reducer-TopNotch	2016	3,165					3,165	2
3	Boiler major repair-ABC	2016	11,451		15	763	763	6,868	3
4	Fire Dampers-GT Mechanicals	2017	9,561		10	956	956	8,524	4
5	Chiller major repiar-GT Mechanicals	2017	4,057					4,057	5
6	Air Conditioner major repiar-GT Mechanicals	2017	6,843					6,843	6
7	Steamer major repair (Boiler Assembly)-TopNotch	2017	3,106					3,106	7
8	Steamer major repair-TopNotch	2017	2,695					2,695	8
9	Sprinkler Valve-VALFIR	2018	4,710		10	471	471	3,454	9
10	Boiler Pilot Assembly & Ignition modul-GT Mechanicals	2018	2,877					2,877	10
11	Elevator oil line gasket-SUBELE	2018	3,800					3,800	11
12	Wall repair for projection TV-ABC	2018	2,691					2,691	12
13	Valve, Elevator major repair-SUBELE	2019	3,600					3,600	13
14	Shower Tiles, 1st floor Shower room	2019	11,671					11,671	14
15	Shower Tiles, 1st floor Shower room	2019	4,518					4,518	15
16	Elevator major repair-SUBELE	2019	7,600		5	760	760	5,067	16
17	Landscaping-new trees-SEBLAN	2019	2,544		10	254	254	1,567	17
18	Generator major repair-Altorfer Ind	2020	4,332		5	74	74	4,332	18
19	Roof major repair-JD & Sons	2020	4,650		5	155	155	4,650	19
20	Chiller major repair-ABC	2020	28,279		5	4,241	4,241	28,279	20
21	New piping water lines, kitchen boiler-TRIPLU	2021	2,559		5	511	511	2,559	21
22	Elevator,Installed valve (Elevator#3)-SCHIEL	2021	5,100		5	1,020	1,020	4,930	22
23	Shower room/bathroom, Scald Guard Protectors-ALDBEN	2021	3,531		5	706	706	2,942	23
24	AHU, major repair (motor,15HP Frequency Drive)-GTMECH	2021	7,455		5	1,491	1,491	6,213	24
25	Elevator,Door major repair (Elevator#1)-SCHIEL	2022	4,800		5	960	960	3,680	25
26	Sprinkler, major repair (6in main)-VALFIR	2022	4,476		5	895	895	3,431	26
27	Fire Sprinkler system major repair-ALDBEN	2022	5,236		5	1,047	1,047	3,926	27
28	Cooling Tower, ball valve-GTMECH	2022	4,109		5	822	822	3,082	28
29	Elevator, Hydraulic Valve-SCHIEL	2022	8,680		10	868	868	2,676	29
30									30
31	Adjust for ABC Related Party Profit	2008	(632)			(45)	(45)	(612)	31
32	Adjust for ABC Related Party Profit	2009	(1,021)			(68)	(68)	(808)	32
33	Adjust for ABC Related Party Profit	2010	(194)					(194)	33
34	TOTAL (lines 1 thru 33)		\$ 9,943,111	\$ 5,859		\$ 53,732	\$ 47,873	\$ 9,637,302	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 12G, Carried Forward		\$ 9,943,111	\$ 5,859		\$ 53,732	\$ 47,873	\$ 9,637,302	1
2	Adjust for ABC Related Party Profit	2011	118					118	2
3	Adjust for ABC Related Party Profit	2015	(23)			(2)	(2)	(22)	3
4	Adjust for ABC Related Party Profit	2016	(130)			(9)	(9)	(74)	4
5	Adjust for ABC Related Party Profit	2018	(17)					(17)	5
6	Adjust for ABC Related Party Profit	2019	1,138			165	165	825	6
7	Adjust for ABC Related Party Profit	2020	67			3	3	18	7
8	Adjust for ABC Related Party Profit	2021	(71)			(2)	(2)	(11)	8
9									9
10	Boiler gasket and leak repair-GTMECH	2023	2,577		5	515	515	1,545	10
11	Fire Protection pipe replacement-TRIPLU	2023	3,280		5	656	656	1,804	11
12	Irrigation PVC main line repair-SEBLAN	2023	4,200		5	840	840	2,170	12
13	Patio Concret & Nurse Station repairs-AMS	2023	6,715		5	1,343	1,343	3,246	13
14	Concrete Replace at service door & back exit-ALDBEN	2023	6,408		10	641	641	1,442	14
15	Boiler major repair-ABC	2023	11,491		5	2,298	2,298	6,894	15
16	Refurbish office Furniture & lobby handrail-AMS	2023	7,200		5	1,440	1,440	3,120	16
17	Generator, update components-Altorfer Ind	2023	4,133		5	827	827	1,654	17
18	Exterior renovation-Caulking-ALDBEN	2023	52,138		15	3,476	3,476	8,690	18
19	Exterior renovation-Masonry-ALDBEN	2023	91,114		15	6,074	6,074	15,185	19
20	Exterior renovation-Asphalt-ALDBEN	2023	185,721		10	18,572	18,572	46,610	20
21	Exterior renovation-Landscaping-ALDBEN	2023	48,088		10	4,809	4,809	12,022	21
22	Exterior renovation-Tree trimming-ALDBEN	2023	8,858		5	1,772	1,772	4,430	22
23	Fire Pump, OSY control valve-VALFIR	2023	2,500		5	500	500	1,083	23
24	Drywall replaced, resident rooms(2nd Flr)-AMS	2024	4,720		15	315	315	577	24
25	Cabinets reapiir-AMS	2024	3,600		5	720	720	1,200	25
26	Irrigation Repairs (landscaping)-SEBLAN	2024	4,866		5	973	973	1,460	26
27	Fire pump repack-ALDBEN	2024	2,874		10	287	287	383	27
28	Refurbish Furniture polo club & lobby-AMS	2024	6,120		5	1,224	1,224	1,632	28
29	Concrete repair at storm sewer-MURCON	2024	3,100		10	310	310	362	29
30	Tile install, kitchen-FLOWAL	2024	2,540		10	254	254	275	30
31	Drywall repair, painting, resident rooms-AMS	2024	8,400		5	1,680	1,680	1,820	31
32	Boiler safeguard control,display and amplifier-GTMECH	2025	5,255		5	876	876	876	32
33	Pipes Insulation-AMS	2025	4,860		5	729	729	729	33
34	TOTAL (lines 1 thru 33)		\$ 10,424,951	\$ 5,859		\$ 105,018	\$ 99,159	\$ 9,757,348	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 12H, Carried Forward		\$ 10,424,951	\$ 5,859		\$ 105,018	\$ 99,159	\$ 9,757,348	1
2	Coil for Vestibule-GTMECH	2025	4,570		5	533	533	533	2
3	Drywall repair,shower room and roof-AMS	2025	7,200		5	720	720	720	3
4	Cooling tower Fan & Severe Bearing Kit - GTMECH	2025	17,892		5	1,491	1,491	1,491	4
5	Chiller Major repair - GTMECH	2025	8,070		5	269	269	269	5
6	Boiler for kitchen-TRIPLU	2025	14,645		10	1,465	1,465	1,465	6
7	Reno Corrid&Comm-Carpentry,floor,drywall-shower room	2025	106,834		15				7
8	Reno Corrid&Comm-Wall protection guards	2025	53,834		15				8
9	Reno Corrid&Comm-Demolition-all floors corrid & public spaces	2025	51,396		10				9
10	Reno Corrid&Comm-Elevator	2025	29,529		10				10
11	Reno Corrid&Comm-Carpentry Material	2025	3,572		15				11
12	Reno Corrid&Comm-EIFS-G&J Service-Plastering	2025	1,191		5				12
13	Reno Corrid&Comm-Doors/Frames	2025	6,975		15				13
14	Reno Corrid&Comm-Hardware	2025	4,366		10				14
15	Reno Corrid&Comm-Painting	2025	42,655		3				15
16	Reno Corrid&Comm-Acoustical Material	2025	6,857		8				16
17	Reno Corrid&Comm-Wallcovering	2025	47,628		5				17
18	Reno Corrid&Comm-Acoustical Repairs	2025	9,741		8				18
19	Reno Corrid&Comm-Flooring	2025	141,693		10				19
20	Reno Corrid&Comm-Electrical	2025	96,446		10				20
21	Reno Corrid&Comm-Electrical-Fire Alarm	2025	7,144		10				21
22	Reno Corrid&Comm-Wanderguard security,Special Construction-4	2025	19,855		10				22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31	Book Depreciation per GL - 7101 & 7103 per Operator - Col 5----->			154,841			(154,841)		31
32	Book Depreciation per GL - 7101 & 7103 per Landowner - Col 5----->			85,880			(85,880)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,107,044	\$ 246,580		\$ 109,496	\$ (137,084)	\$ 9,761,826	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	\$684,541	\$	\$72,307	\$72,307	various	\$388,476	71
72	Current Year Purchases	502,077		14,935	14,935	various	14,934	72
73	Fully Depreciated Assets	1,987,260		1,722	1,722	various	1,987,259	73
74	See Attached 13-Supp	169,463	7,654	7,654		various	137,598	74
75	TOTALS	\$3,343,341	\$7,654	\$96,617	\$88,964		\$2,528,267	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Alden Mgmt Servs.		1998-2026	\$6,329	\$340	\$340		3-5	\$4,527	76
77										77
78	Patient transport.	Bus MidWest transport	2001, 2017, 2023,2025	65,891		1,711	1,711		60,710	78
79										79
80	TOTALS			\$72,220	\$340	\$2,051	\$1,711		\$65,237	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$14,839,838	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$254,573	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$208,164	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(46,409)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$12,355,330	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.

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

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

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

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

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

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

Forum Prof Center	7,937	492	6,910
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Total Equipment			
Alden Management Services	175,875	8,055	142,671
Less: < \$2,500 (AMS)	(6,413)	(401)	(5,073)
	169,463	7,654	137,598

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

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

Data automatically transfers to Pg 13, Ln 76.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease.
- 0

9. Option to Buy:
- ☐ YES☒ NO
- Terms:
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES☒ NO
16. Rental Amount for movable equipment: \$37,075
- Description:copy machine ac 6861 - \$24,737 and equipment lease ac 6859 - \$12,338
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Auto lease-a/c no. 6890	various	\$338.25	\$4,059	17
18					18
19	Related party-PG 6A	various	#####	18,779	19
20					20
21	TOTAL		\$#####	\$22,838	21

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

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

10. Effective dates of current rental agreement:

Beginning01/22

Ending12/31

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

	Fiscal Year Ending	Annual Rent
12.	12/31/2026	\$703,404
13.	12/31/2027	\$703,404
14.	12/31/2028	\$703,404

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

Skilled nursing on site.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

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

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

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

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 262,296	\$		\$ 262,296	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			53,691			53,691	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			354,870			354,870	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See PG16A	# of prescrpts				348,464		348,464	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>			0			386		386	12
13	Other (specify): <u>See PG16A</u>	39-1, 39-3, if any		0		(180,535)	148,715		(31,820)	13
14	TOTAL			\$		\$ 490,323	\$ 497,566		\$ 987,889	14

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

PA Cost Report - Page 16A Supporting Worksheet.

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT		39-3	To Col. 5	\$262,296.00
2.	ST		39-3	To Col. 5	53,691.39
4.	PT		39-2	To Col. 5	354,870.32
	Pharmacy Supplies Per GL				365,393.49
	Manual Input From Related Party - FECSII - DRUGS	(From Page 6C, Ln 39/Drug items)			(16,929.00)
9.	Pharmacy		To Pg 16	To Col. 6	348,464.49
12.	Exceptional Care-Salaries		To Pg 16	To Col. 3	
12.	Exceptional Care- Supplies		To Pg 16	To Col. 6	386.34
	12. Total Exceptional Care Check (Line 12, Col. 8)				386.34
13.	Other				
13.	Col. 3: Transportation Specialist				
13.	Col 5: Manual Input: From Related Party - CPT WS	(From Page 6D, Col 8)		To Col. 5	(180,535.00)
	Other (various GL accounts)				188,932.00
	Manual Input: Related Party - Prism WS	(From Page 6B, Ln39 items, Col 8)			(58,508.00)
	Manual Input: Related Party - FECII - I.V.	(From Page 6C, Ln 39 items for IV, Col 8)			(1,802.00)
	Manual Input: Related Party - FECII - Wound Care Products	(From Page 6C, Ln 39 items, Col 8 WC)			(2,463.00)
	Oxygen - From Reclass WP	(FromPg 4A)			22,556.00
13.	Col. 6: Supplies Total			To Col. 6	148,715.00
13.	Total Line 13, Column 8 Check				(31,820.00)
14.	Total				\$987,888.54

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$ 35,060	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (255,000))	3,294,428	3,294,428	3
4	Supply Inventory (priced at)	4,963	4,963	4
5	Short-Term Investments			5
6	Prepaid Insurance		62,834	6
7	Other Prepaid Expenses	19,232	19,232	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due From 3rd Party	250,578	441,420	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,569,201	\$ 3,857,937	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		290,687	13
14	Buildings, at Historical Cost		8,505,524	14
15	Leasehold Improvements, at Historical Cost	1,610,216	1,806,832	15
16	Equipment, at Historical Cost	1,553,252	4,798,272	16
17	Accumulated Depreciation (book methods)	(2,414,540)	(12,809,204)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds		145,966	21
22	Other Long-Term Assets (spe Refi.Fee)		147,442	22
23	Other(specify): Due from Affiliate,	14,072,590	14,200,396	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 14,821,518	\$ 17,085,915	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 18,390,719	\$ 20,943,852	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 798,724	\$ 803,974	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	412,925	412,925	28
29	Short-Term Notes Payable		178,251	29
30	Accrued Salaries Payable	906,253	906,253	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	434,132	434,132	31
32	Accrued Real Estate Taxes(Sch.IX-B)		187,300	32
33	Accrued Interest Payable		18,015	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp/Ins,due to IDPA,SalesTax	295,737	295,737	36
37	Due to Affiliates	902,964	902,964	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,750,735	\$ 4,139,551	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,136,215	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 8,136,215	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,750,735	\$ 12,275,766	46
47	TOTAL EQUITY (page 18, line 24)	\$ 14,639,984	\$ 8,668,086	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 18,390,719	\$ 20,943,852	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 12,785,570	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 12,785,570	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,854,414	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,854,414	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 14,639,984	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Valley Ridge Rehab HCC

0036640

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 17,675,934	1
2	Discounts and Allowances for all Levels	(26,206)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,649,728	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients	452,822	5
6	Therapy	377,362	6
7	Oxygen	22,460	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 852,644	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	6,296	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 6,296	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	46,401	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 46,401	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	8,988	28
28a	ERC received	250,480	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 259,468	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,814,537	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,542,950	31
32	Health Care	6,924,025	32
33	General Administration	4,204,130	33
	B. Capital Expense		
34	Ownership	1,065,470	34
	C. Ancillary Expense		
35	Special Cost Centers	1,225,569	35
36	Provider Participation Fee	997,979	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 16,960,123	40
41	Income before Income Taxes (line 30 minus line 40)**	1,854,414	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,854,414	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 4,382,848.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	6,801,362.00	45
46	MMAI-Medicaid is the Primary Payer	1,125,880.00	46
47	MMAI-Medicare is the Primary Payer	160,005.00	47
48	Private Pay	1,579,888.00	48
49	Medicare Part A	1,417,340.00	49
50	Other-(specify) M'care Adv. Plans (MAP)	334,048.00	50
51	Other-(specify) Veterans	1,539,580.00	51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify) CNA Incentives	308,777.00	54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 17,649,728	56

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Call pendant (private only, not offset on Schedl V)	
Wellness fee (private only, not offset on Schedl V)	
Telephone rental (private only, not offset on Schedl V)	
Room service (private only, not offset on Schedl V)	
Miscellaneous Income (private only, not offset on Schedl V)	
Day training income (private only, not offset on Schedl V)	
Vendor discounts (private only, not offset on Schedl V)	
Gain on Sale of Assets (private only, not offset on Schedl V)	6,908
Record Copies-Backed out with Ln ref 21-Pg 5A	225
PA-Awards and grants	20
Unclaimed Property	1,833
Vendor Discount	2
Line 28 Total:	<u><u>8,988</u></u>

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	3,973	3,989	\$ 241,544	\$ 60.55	1
2	Assistant Director of Nursing	5,096	5,112	260,915	51.04	2
3	Registered Nurses	35,260	38,697	1,848,868	47.78	3
4	Licensed Practical Nurses	10,234	11,441	485,894	42.47	4
5	CNAs & Orderlies	94,723	101,261	2,636,960	26.04	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,218	4,589	127,832	27.86	8
9	Activity Director	2,161	2,185	58,536	26.79	9
10	Activity Assistants	6,586	6,989	132,088	18.90	10
11	Social Service Workers	2,064	2,080	59,615	28.66	11
12	Dietician					12
13	Food Service Supervisor	2,072	2,080	70,514	33.90	13
14	Head Cook	4,104	4,160	88,009	21.16	14
15	Cook Helpers/Assistants	20,561	22,970	438,870	19.11	15
16	Dishwashers					16
17	Maintenance Workers	2,072	2,080	82,223	39.53	17
18	Housekeepers	22,793	25,142	483,205	19.22	18
19	Laundry	3,509	4,209	77,337	18.37	19
20	Administrator	2,080	2,080	164,445	79.06	20
21	Assistant Administrator	2,032	2,040	72,115	35.35	21
22	Other Administrative	9,723	9,940	361,409	36.36	22
23	Office Manager					23
24	Clerical	5,051	5,426	143,353	26.42	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator	5,275	5,283	243,987	46.18	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)	6,746	7,051	167,517	23.76	33
34	TOTAL (lines 1 - 33)	250,333	268,804	\$ 8,245,236 *	\$ 30.67	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	2935/Monthly	\$ 35,236	1-3	35
36	Medical Director	2785/Monthly	33,435	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	1035/Monthly	12,420	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	6 Hrs	840	11-3	44
45	Social Service Consultant	6 Hrs	840	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 82,771		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	14	\$ 6,750	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Certified Nurse Assistants/Aides	1,416	38,040	10-3	52
53	TOTAL (lines 50 - 52)	1,430	\$ 44,790		53

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

** See instructions.

Legal Fees Reported on Pg 21, Section C:	\$95,750.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(16,784.00)
Non-allowable legal fees, if any, deducted on - AMS Allocated Legal Fees: GL 680600-100-003 + Add Back voided invoice of prior year, if any	(77,400.00)
Allowable Legal Fees	\$1,566.00

Invoice listing:

Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
MIDCAP Allo.Legal Fees 03/25	03/31/25	194.88
MIDCAP Allo.Legal Fees 05/25	5/31/2025	30.84
MIDCAP Allo.Legal Fees 08/25	8/31/2025	44.98
MIDCAP Allo.Legal Fees 11/25	11/30/2025	420.69
MIDCAP Allo.Legal Fees 12/25	12/31/2025	294.61
Carden & Tracy, LLC	5/28/2025	240.00
Carden & Tracy, LLC	5/28/2025	40.00
Carden & Tracy, LLC	8/6/2025	280.00
Carden & Tracy, LLC	9/15/2025	20.00
TOTAL ALLOWABLE LEGAL FEES		1,566.00

Non-Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
DuPage County Sheriff	4/21/2025	57.00
DuPage County Sheriff	4/25/2025	57.00
Midwest Care Management	5/15/2025	210.00
Midwest Care Management	6/16/2025	210.00
Midwest Care Management	8/14/2025	224.00
Midwest Care Management	9/18/2025	3,990.00
SB2 Inc.	1/1/2025	204.45
SB2 Inc.	2/1/2025	204.45
SB2 Inc.	3/1/2025	204.45
SB2 Inc.	4/1/2025	204.45
SB2 Inc.	5/1/2025	204.45
SB2 Inc.	6/1/2025	204.45
Stern McQuiston, LLC	9/16/2025	770.00
Stone Pogrund & Korey Llc	1/31/2025	700.00
Stone Pogrund & Korey Llc	2/28/2025	736.76
Stone Pogrund & Korey Llc	3/31/2025	754.00
Stone Pogrund & Korey Llc	4/30/2025	700.00
Stone Pogrund & Korey Llc	5/31/2025	700.00
Stone Pogrund & Korey Llc	6/30/2025	702.88
Stone Pogrund & Korey Llc	7/31/2025	1,142.00
Stone Pogrund & Korey Llc	8/31/2025	700.00
Stone Pogrund & Korey Llc	9/30/2025	700.00
Stone Pogrund & Korey Llc	10/31/2025	711.64
Stone Pogrund & Korey Llc	11/30/2025	889.41
Stone Pogrund & Korey Llc	12/31/2025	700.00
ILEFILE-DuPage County	4/22/2025	298.00
ILEFILE-DuPage County	4/25/2025	298.00
ILEFILE-DuPage County	6/13/2025	306.61
TOTAL Collection-NOT ALLOWABLE LEGAL FEES		16,784.00

Allocated Related Party Legal Fees:

Vendor Name	Invoice Date	Amount
Corporate Legal Fee	Jan	6,450.00
Corporate Legal Fee	Feb	6,450.00
Corporate Legal Fee	Mar	6,450.00
Corporate Legal Fee	Apr	6,450.00
Corporate Legal Fee	May	6,450.00
Corporate Legal Fee	Jun	6,450.00
Corporate Legal Fee	Jul	6,450.00
Corporate Legal Fee	Aug	6,450.00
Corporate Legal Fee	Sep	6,450.00
Corporate Legal Fee	Oct	6,450.00
Corporate Legal Fee	Nov	6,450.00
Corporate Legal Fee	Dec	6,450.00
TOTAL Allocated Legal Fees		77,400.00
Total Legal Cost		95,750.00
\$		-

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

HEALTH CARE COUNCIL OF IL (HCCI)

Amount

10,298

10,298

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.

HEALTH CARE COUNCIL OF IL (HCCI)

10,298

10,298

Total
- (4)

EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE
(2 and 3 combined)

HEALTH CARE COUNCIL OF IL (HCCI)

20,597

20,597

Total
- (5)

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

\$ 69,237

Line 10
- (6)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (7)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$ 997,979

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.

\$ 19,277

Has any meal income been offset against related costs?

no

Indicate the amount.

\$
- (12)

Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

c. What percent of all travel expense relates to transportation of nurses and patients?

d. Have vehicle usage logs been maintained?

No

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

No

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$
- (13)

Has an audit been performed by an independent certified public accounting firm?

Firm Name:

No
- (14)

Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes
- (15)

Has a schedule for the legal fees reported on the cost report been provided by the facility?

See page 39 of the instructions for details.

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

Team - After all known Adjustments and data entry are in, please verify the following for each of your homes (prior to notifying me your report is final)

Home: **Adams Valley Ridge Retreat HCC** Do not print

Note: "Done" when **WON COMPLETED**

Done 1. Review the single entry TB for each of your homes. Please that the under each of your home's ENG support folder and:

- Verify that the total expenses on the new trial balance equal the total expenses on Page 4, Line 45, Col. 4.
- If there are any variances due to exceptions for a particular home, those should be entered in your real trial balance in the support folder. These would typically only be for salary allocations between different homes (DP, DPL, DCL, etc.).

Total Balance Total Expenses	16,965,121.00	updated for late JLA, if any
Total Expenses per Page 4, Row 45, Col. 4	16,965,121.00	
Variance (should be zero)	0.00	If not zero, only Salary re-allocations should make up the variance. Salary re-allocations, if any.

Done 2. Check to make sure that your Page 10 Income statement net income/loss is equal to your new trial balance.

- Some homes may have exceptions (see 1. Immediately above).

Run a new Trial Balance as last step: Net Income/Loss	1,007,412.00	updated for late JLA, if any	Note: you should re-run, at time of finalization process, a new TB for this purpose.
Net Income/Loss from Page 10	1,007,412.00		
Variance (should be zero)	0.00		If not zero, only Salary re-allocations should make up the variance. Salary re-allocations, if any.

3. Check to make sure the following are done: see Difference column. Data should flow through automatically

	Page 10A	Difference	
Done	Line 17, Col 1	236,560	- 236,560.00 Pg 21, A, Total
Done	Line 22, Col 8	1,075,484	#####Pg 21, D, Total
Done	Line 20, Col 8	94,110	(1) 94,110.21 Pg 21, F, Total
Done	Line 19, Col 3	1,382,943	- #####Pg 21, C, Total
Done	Line 20, Col 8	11,208	- 11,208.00 Pg 21, G, Total
Done	Line 20, Col 8	200,155	1 200,154.21 Pg 11, Line B1. See Pg 13! Note below if you are out of balance.
Done	Line 21, Col 8	355,121	- 355,121.00 Pg 9, Line 10, Col 10. If not, it often has to do with Pg 5 SA Interest/Interest income adj.
Done	Line 24, Col 8, if it is for MP only	40,000	- 40,000.00 Pg 10, Line 10.
Done	Line 33, Col 8	180,140	0 180,139.80 Pg 10, excel row 24 (per row 7)
Done	Line 34, Col 8 - should be zero for homes with a related party landowner	0	0 Pg 14, Line 7, Col 1 (for 10 homes only)
Done	Line 35, Col 8	987,889	0 987,888.51 Pg 16, Line 14 & Pg 16A Total. See Pg 16 Note below if you are out of balance.
Done	Line 43, Col 1	8,243,136	- #####Pg 20, Total Line 43. Pg 20 Note below for each entry, if variance.

Other Checks

Done Pg 2: Total Census in section B is equal to your support census worksheet. Remember, this number on Pg 2 does not include Bedchests & Daycare days. Be sure to be to your final trial balance census.

Census Pg 2	55,528.00
Census per TB	55,528.00 (don't ind BH or Daycare days, if any)
	- 0.00

Done Pg 3 & 4: Compare to prior year's report. This will give you an indication of what has changed from the previous year. [Go into to explain any extreme variance in amounts from the prior year.](#) Send this info in an email to Mark when each report is final.

Done Pg 5 & 5A: 1. Compare the adjustments to last year's reports. The types and amounts of adjustments should be similar to the prior year report. Be able to explain any significant variances.

Done 2. Pg 5A. If you have bank charges on your LLP Partnership trial balance,

those need to be backed out on Pg 5A.

Done 3. Pg 5, Ln 37 must equal Pg 4, Ln 45, Col 7 (Total Adjustments)

Total Per Pg 5	(936,661.38)
Total Per Pg 4, Col 7, Row 45	(936,661.38)
	- 0.00 c. Should be zero.

Done Pg 6: Be sure to list the associated landowner entity's legal name as shown on the H&D report.

Done Pg 8: PG 8A - Total Expense 1,386,993.00
PG 8 - Total 1,386,993.00
0.00 c. Should be zero.

Done Pg 10: Pg 10A- For the final printout version, insert the real estate tax bills for the home [ADD](#) the supplemental document for related party taxes (may not be ready until support for Pg 14 is distributed) in the final printout version.

Done Pg 10: - Save a PDF version of the operator or landowner's real estate tax 990s on the network: 990S - Cost Report/Local (State)/YEAR/ Instructions, forms, audits, etc/RE tax bills 2nd installment

Done Pg 12: Did you add the new current year fixed asset purchases for B, MR, B, L1 (from both Oper & Land) to your page 12 series? Be sure you don't duplicate, as well. For example, you may have added a new asset from the Operator last year, then the Landowner purchased/RE the asset this year. [Make sure, you don't add an asset that was already added last year.](#) This step must be 100% accurate. Please be certain you are picking up all new PG12 Type Assets in the year we picked them up on the GL.

Done Pg 12: Review any very large equipment or FF purchases made during the year. Some of these may belong on the Page 12 series. For example, a new roof top chiller unit may qualify for Pg 12 series. Inquire with MN if you run into any large EOCFF purchases.

Done Pg 13: Pg 13, Ln 82 must equal Pg 4, Ln 39, Col 8. If you're already recorded Line 39 in No. 3 above, no need to review this section.

If Depreciation Expense does not reconcile, you may want to double-check the following:

- Did you post any Vehicle Depreciation or the Related Party Vehicle Depreciation to Pg 13, Sec. D7?
- If you have a balance on Pg 13, Ln 84, did you transfer that to Pg 5, Ln 37? This should be done automatically, unless a formula was overwritten.
- Do you have any Pg 5A adjustments incorrectly Referencing Ln 39?

Done Pg 13: Accumulated Depreciation reasonableness test. This is an important check, it will find any gross errors or catch if any newly added assets in the current year are not listed on the cost report.

Test for each home:	Prior Year A/D (from Prior Yr Report, Pg 13, Ln 85)	+	12,146,174	← Input Here
	Plus: CY Deprec Exp (from Curr Yr Report, Pg 13, Ln 83)	+	208,104	
	Total	=	12,354,278	
	Total from Pg 13, Line 85		12,353,300	
	Material variance may indicate an issue (missing current year add's, incorrectly calculated A/D, etc.)		1,078	Should be 0 - or immaterial amount.

Done Pg 16: Pg 16, Row 14, Col 8 must equal Pg 4, Ln 39, Col 8. If it does not, you may want to check: a/b -> 0
a. Did you input everything into your Support Pg 16A correctly (CPT, Prism, PECI)?
b. Did you transfer the Support Pg 16A numbers to Pg 16 correctly?
c. Did you input your Pg 6B, 6C, & 6D info correctly, per those pages instructions?
d. If applicable for your home/home, did you receive Van/Emerg Care salaries and supplies to Ln 39?

Done Pg 17: a. Verify that your balance sheet is reasonable. You should not have credits in the asset asset section or debits in the liabilities (there may be some cash exceptions). (0) should be zero BS col 1
b. The Ln 47 Equity should equal Pg 19 (0) should be zero BS col 2
c. If your home had any late trial balance adjustments (last report adjustments only), you may need to adjust your balance sheet, as well. For example, if your home shared salaries w/another home. Equity

Done PG 19: Compare Row 3 to Row 56 Detail. Should be 0.

Done Pg 20: Pg 20, Ln 34, Col 3 must equal Pg 4, Ln 45, Col 1. a/b -> 0
Verify that your Pg 20, Ln 34, Col 1 & 2 equal your Productive Hours report from Payroll.
Verify that your Pg 20 wage rates are reasonable. Do this by comparing them to last year's reports. You should have already done this prior to inputting to Pg 20.

Done Pg 21A: Legal Fee Invoice Rec. must be completed.

Done Review: Review any exceptions, worksheets, etc. that may have existed for any of your homes on last year's reports which may apply this year. There may have been late adjustments made, of which, the same type of adjustment may be needed this year.

Links: The cost report file should not have any links to outside worksheets. Check this. Go to Data tab / Workbook Links - there should be none. Correct, if any.

Final: When completed and all items above are marked 'Done' in left Column A, send email to Mark that the home is ready for review.

END

Notes for MN Only:

Mark to do: When setting up for Curr Yr (per), Check for external links and correct, if any.
Mark to do: any other last-minute items from my latest email I can add before your notes tab apply?

Additional Details for MN Use Only:

This will be a last run for 2024 & 2025

Adjustment Pages 3 & 4

General Services Line 8, Col 8 2,865,392
General Administration Line 20, Col 8 1,075,484 (Put in as Credit) -> 1,075,484

Line 21, Col 8 3,080,748

Line 40, Col 1 8,243,238

Line 6, Col 1 2,460,184

Line 20, Col 1 222,000

6, 22, Col 8, 1, 45, Col 1) X (J&B, Col 1 + Ln 20, Col 1)

5,317,330

Total Patient days (Pg 2, B, Line 14, Col 9) 59,828

Capacity (Pg 2, A, Row 2, Col 4) 75,000

Capacity at 100% (Pg 2, A, Row 3, Col 4) 75,000

Capacity at 80% (Pg 2, A, Row 4, Col 4) 60,000

Capacity at 60% (Pg 2, A, Row 5, Col 4) 45,000

Enter one-third of difference between actual occupancy and 80% 1,446

Total days 63,374

Cost per patient day 83.90

Initial rate 1,000.00

Adjusted Rate 68.42

Projected Support Rate

MN, manually

Input (Bully preferred method)

Or, Copy/Paste

Highlighted Only into Bing ws.

2,865,392

1,075,484

3,080,748

8,243,238

2,460,184

222,000

5,317,330

80.42