

		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: 0038455

Facility Name: Alden Village Hlth Facility

Address: 267 East Lake Street Bloomingdale 60108
Number City Zip Code

County: DuPage

Telephone Number: (630)529-3350 Fax # (630)529-9866

HFS ID Number:

Date of Initial License for Current Owners: 11/02/1992

Type of Ownership:

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

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or Administrator of Provider

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

Paid Preparer

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

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

Facility Name & ID Number Alden Village Hlth Facility # 0038455 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	126	Skilled (SNF)	126	45,990	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	126	TOTALS	126	45,990	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	28,346				226			28,572	8
9	SNF/PED									9
10	ICF	14,632							14,632	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	42,978				226			43,204	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 93.94%

D. How many bed reserve days during this year were paid by the Department? 483 (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 11/01/92

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 11/01/92 NO ☐

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

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRAUAL ☒ 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 Village Hlth Facility # 0038455 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	409,288	27,452	50,132	486,872	9,994	496,866	41,520	538,386			1
2	Food Purchase		742,288		742,288	(34,774)	707,514	(260,254)	447,260			2
3	Housekeeping	437,689	37,287		474,976	8,886	483,862	14,764	498,626			3
4	Laundry	123,450	25,414		148,864		148,864		148,864			4
5	Heat and Other Utilities			211,351	211,351		211,351	3,989	215,340			5
6	Maintenance	74,631		206,185	280,816		280,816	28,532	309,348			6
7	Other (specify):* med waste,scav,sec,rel party			15,575	15,575		15,575	11,009	26,584			7
8	TOTAL General Services	1,045,059	832,441	483,242	2,360,741	(15,894)	2,344,847	(160,440)	2,184,407			8
	B. Health Care and Programs											
9	Medical Director			9,600	9,600		9,600		9,600			9
10	Nursing and Medical Records	3,648,777	366,142	882,366	4,897,285	(49,496)	4,847,789	71,347	4,919,136			10
10a	Therapy			91,180	91,180	726,971	818,151	(17,566)	800,585			10a
11	Activities	621,733	4,734	1,120	627,587		627,587		627,587			11
12	Social Services											12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party							6,825	6,825			15
16	TOTAL Health Care and Programs	4,270,510	370,876	984,266	5,625,652	677,475	6,303,127	60,606	6,363,733			16
	C. General Administration											
17	Administrative	359,593			359,593		359,593	189,637	549,230			17
18	Directors Fees											18
19	Professional Services			1,398,304	1,398,304		1,398,304	(1,286,243)	112,061			19
20	Dues, Fees, Subscriptions & Promotions			42,032	42,032		42,032	(8,443)	33,590			20
21	Clerical & General Office Expenses	250,645	15,574	174,517	440,737	1,658	442,395	328,787	771,182			21
22	Employee Benefits & Payroll Taxes			920,816	920,816	9,037	929,853	(1,942)	927,911			22
23	Inservice Training & Education											23
24	Travel and Seminar			11,042	11,042		11,042	1,546	12,588			24
25	Other Admin. Staff Transportation			10,736	10,736		10,736	15,531	26,267			25
26	Insurance-Prop.Liab.Malpractice			333,458	333,458		333,458	16,498	349,956			26
27	Other (specify):* related party			17,438	17,438		17,438	62,875	80,313			27
28	TOTAL General Administration	610,239	15,574	2,908,343	3,534,156	10,695	3,544,851	(681,753)	2,863,098			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,925,808	1,218,890	4,375,851	11,520,549	672,276	12,192,825	(781,587)	11,411,239			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			55,569	55,569		55,569	380,077	435,646			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			180,273	180,273		180,273	293,001	473,274			32
33	Real Estate Taxes			117,957	117,957	(117,957)	(0)	121,849	121,849			33
34	Rent-Facility & Grounds			749,133	749,133	117,957	867,090	(864,690)	2,400			34
35	Rent-Equipment & Vehicles			50,756	50,756		50,756	35,492	86,248			35
36	Other (specify):* MIP, if any							59,256	59,256			36
37	TOTAL Ownership			1,153,688	1,153,688		1,153,688	24,985	1,178,673			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	415,708	295,341	726,971	1,438,020	(672,276)	765,744	(46,834)	718,910			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			1,023,536	1,023,536		1,023,536		1,023,536			42
43	Other (specify):*	3,809		3,316,736	3,320,546		3,320,546		3,320,546			43
44	TOTAL Special Cost Centers	419,518	295,341	5,067,244	5,782,102	(672,276)	5,109,826	(46,834)	5,062,992			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	6,345,326	1,514,231	10,596,783	18,456,339		18,456,339	(803,436)	17,652,904			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	(34,774) (Cr) 34,774	Employee Meals Employee Meals
22	1	(25,737) (Cr) 9,994	Uniform Reclass Uniform Reclass
	3	8,886	Uniform Reclass
	4	-	Uniform Reclass
	6	-	Uniform Reclass
	10	5,199	Uniform Reclass
	11	-	Uniform Reclass
	21	1,658	Uniform Reclass
10	39	(54,695) (Cr) 54,695	Oxygen Cost Reclass Oxygen Cost Reclass
33	34	(117,957) (Cr) 117,957	Rent - Real Estate Tax on associated landowner (Pg 6) Rent - Real Estate Tax on associated landowner (Pg 6)
39	10A	(726,971) (Cr) 726,971	RT CPT Therapy Costs RT CPT Therapy Costs
		-	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	(1,860)	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	(14,999)	30		9
10	Interest and Other Investment Income	(232)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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	(16,894)	21		17
18	Fines and Penalties	(9,302)	32		18
19	Entertainment	(126)	20		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(17,438)	27		24
25	Fund Raising, Advertising and Promotional	(3,723)	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)	\$ (64,574)		\$	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)	(747,396)		34
35	Other- Attach Schedule	8,535		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (738,861)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (803,436)		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	\$ (5,364)	20	1
2	Other Expenses Related to Lobbying Activities			2
3				3
4	Expense curr yr purchases under threshold	14,126	6	4
5	Late fees on utilities	(105)	21	5
6				6
7	Misc Income - Donations	(120)	21	7
8				8
9	Depreciation Adj	(2)	30	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
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26				26
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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	8,535		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Village Hlth Facility # 0038455 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	14,319	27,201	0	0	0	0	0	0	0	41,520	1
2	Food Purchase	0	0	0	(260,254)	0	0	0	0	0	0	0	(260,254)	2
3	Housekeeping	0	0	14,764	0	0	0	0	0	0	0	0	14,764	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	3,989	0	0	0	0	0	0	0	0	3,989	5
6	Maintenance	12,266	0	16,519	0	0	0	(233)	(20)	0	0	0	28,532	6
7	Other (specify):*	0	0	11,009	0	0	0	0	0	0	0	0	11,009	7
8	TOTAL General Services	12,266	0	60,600	(233,053)	0	0	(233)	(20)	0	0	0	(160,440)	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	0	0	50,477	22,704	(1,834)	0	0	0	0	0	0	71,347	10
10a	Therapy	0	0	0	0	0	(17,566)	0	0	0	0	0	(17,566)	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	6,825	0	0	0	0	0	0	0	0	6,825	15
16	TOTAL Health Care and Programs	0	0	57,302	22,704	(1,834)	(17,566)	0	0	0	0	0	60,606	16
	C. General Administration													
17	Administrative	0	0	189,637	0	0	0	0	0	0	0	0	189,637	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	11,025	(1,297,268)	0	0	0	0	0	0	0	0	(1,286,243)	19
20	Fees, Subscriptions & Promotions	(9,214)	0	771	0	0	0	0	0	0	0	0	(8,443)	20
21	Clerical & General Office Expenses	(17,120)	103	345,804	0	0	0	0	0	0	0	0	328,787	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(1,942)	0	0	0	0	0	0	(1,942)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,546	0	0	0	0	0	0	0	0	1,546	24
25	Other Admin. Staff Transportation	0	0	15,531	0	0	0	0	0	0	0	0	15,531	25
26	Insurance-Prop.Liab.Malpractice	0	15,727	771	0	0	0	0	0	0	0	0	16,498	26
27	Other (specify):*	(17,438)	0	80,313	0	0	0	0	0	0	0	0	62,875	27
28	TOTAL General Administration	(43,771)	26,855	(662,895)	0	(1,942)	0	0	0	0	0	0	(681,753)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(31,505)	26,855	(544,993)	(210,349)	(3,776)	(17,566)	(233)	(20)	0	0	0	(781,587)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Village Hlth Facility # 0038455 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	(15,001)	372,646	13,853	0	0	0	0	0	0	8,579	0	380,077	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(9,534)	298,668	3,867	0	0	0	0	0	0	0	0	293,001	32
33	Real Estate Taxes	0	117,957	1,353	0	0	0	0	0	0	2,539	0	121,849	33
34	Rent-Facility & Grounds	0	(864,690)	0	0	0	0	0	0	0	0	0	(864,690)	34
35	Rent-Equipment & Vehicles	0	0	35,492	0	0	0	0	0	0	0	0	35,492	35
36	Other (specify):*	0	59,256	0	0	0	0	0	0	0	0	0	59,256	36
37	TOTAL Ownership	(24,535)	(16,163)	54,565	0	0	0	0	0	0	11,118	0	24,985	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	(44,406)	(2,428)	0	0	0	0	0	0	(46,834)	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	(44,406)	(2,428)	0	0	0	0	0	0	(46,834)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(56,040)	10,692	(490,428)	(254,755)	(6,204)	(17,566)	(233)	(20)	0	11,118	0	(803,436)	45

VII. RELATED PARTIES

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

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

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
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	\$ 864,690	Village II, Inc.	0.00%	\$	\$ (864,690)	1
2	V	32	Interest Income Repl Reserve	23	Village II, Inc.			(23)	2
3	V	19	Accounting Fees		Village II, Inc.		11,025	11,025	3
4	V	21	Misc Administrative Expenses		Village II, Inc.		103	103	4
5	V	33	Real Estate Tax Expense		Village II, Inc.		117,957	117,957	5
6	V	26	General Insurance Expense		Village II, Inc.		15,727	15,727	6
7	V	36	Mortgage Insurance Premium		Village II, Inc.		59,256	59,256	7
8	V	32	Interest- Mortgage		Village II, Inc.		296,299	296,299	8
9	V	30	Depreciation Expense		Village II, Inc.		372,646	372,646	9
10	V	32	Amortization Expense		Village II, Inc.		2,392	2,392	10
11	V				Village II, Inc.				11
12	V								12
13	V								13
14	Total			\$ 864,713			\$ 875,405	\$ * 10,692	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%	\$ 3,989	\$ 3,989	15
16	V	24	Trav & Seminar		Alden Management Services, Inc.		1,546	1,546	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		15,531	15,531	17
18	V	26	Insurance		Alden Management Services, Inc.		771	771	18
19	V	20	Dues & Subscriptions		Alden Management Services, Inc.		771	771	19
20	V	30	Depreciation		Alden Management Services, Inc.		13,853	13,853	20
21	V	33	Real Estate Tax		Alden Management Services, Inc.		1,353	1,353	21
22	V	35	Rent -Equip & Vehicles		Alden Management Services, Inc.		35,492	35,492	22
23	V	32	Interest		Alden Management Services, Inc.		3,867	3,867	23
24	V	1	Dietary		Alden Management Services, Inc.		14,319	14,319	24
25	V	3	Housekeeping		Alden Management Services, Inc.		14,764	14,764	25
26	V	7	Employee Benefits -Gen'L Servs		Alden Management Services, Inc.		11,009	11,009	26
27	V	10	Nurs & Med Records Salary		Alden Management Services, Inc.		50,477	50,477	27
28	V	15	Employee Benefits -Health Care		Alden Management Services, Inc.		6,825	6,825	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		189,637	189,637	29
30	V	27	Employee Benefits - Admin		Alden Management Services, Inc.		80,313	80,313	30
31	V	19	Professional Fees	1,362,990	Alden Management Services, Inc.		65,722	(1,297,268)	31
32	V	21	Gen'I & Admin	87,000	Alden Management Services, Inc.		432,804	345,804	32
33	V	6	Repair & Maint.	34,773	Alden Management Services, Inc.		51,292	16,519	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,484,763			\$ 994,335	\$ * (490,428)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consult.	\$ 50,132	Prism Health Care Services, Inc.	0.00%	\$	\$ (50,132)	15
16	V	1	Dietary Salary				26,053	26,053	16
17	V	2	Tube feeding	510,118			160,462	(349,656)	17
18	V	10	Equip. Rental	8,737			9,593	856	18
19	V	39	Ancillary supplies	189,880			60,577	(129,303)	19
20	V	1	Gen'l & Admin & benefits				51,280	51,280	20
21	V	2	Gen'l & Admin & benefits				89,402	89,402	21
22	V	10	Gen'l & Admin & benefits				21,848	21,848	22
23	V	39	Gen'l & Admin & benefits				84,897	84,897	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			\$ 758,867			\$ 504,112	\$ * (254,755)	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	\$ 35,242	Forum Extended Care II, Inc.	0.00%	\$ 33,569	\$ (1,673)	15
16	V	39	I.V.						16
17	V	39	Wound Care-Product only	54,874			52,269	(2,605)	17
18	V	10	House Stock	32,078			30,555	(1,523)	18
19	V	10	Pharm Consult	6,540			6,229	(311)	19
20	V	22	Employee Vaccinations	1,942				(1,942)	20
21	V	39	Employee Vaccinations				1,850	1,850	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			\$ 130,676			\$ 124,472	\$ * (6,204)	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	10a	Therapy	\$ 151,263	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 133,697	\$ (17,566)	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			\$ 151,263			\$ 133,697	\$ * (17,566)	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	\$ 19,613	Alden Bennett Construction Company, Inc.		\$ 19,380	\$ (233)	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			\$ 19,613			\$ 19,380	\$ * (233)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 4,907	Alden Design Group, Ltd.	0.00%	\$ 4,887	\$ (20)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 4,907			\$ 4,887	\$ * (20)	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	33	Real estate taxes-parking lot	\$	The Alden Group, Ltd.		\$ 2,539	\$ 2,539	15
16	V	30	Depreciation-parking lot		The Alden Group, Ltd.		8,579	8,579	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			\$			\$ 11,118	\$ * 11,118	39

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

Facility Name & ID Number

Alden Village Hlth Facility

0038455

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 Cent	Chicago, IL			Alden Garden Courts	DesPlaines, IL	Assisted Living/Alz	7
8	Alden Estates of Naperville, Inc.	Naperville, IL						8
9	Alden - Valley Ridge Rehabilitation and Health	(Bloomingtondale, IL			Alden Gardens of Wat	Aurora, IL	SLF	9
10	Alden Village Health Facility for Children and Y	Bloomingtondale, IL			Prism Health Care Ser	Schaumburg, IL	Nursing and Durabl	10
11	Alden - Orland Park Rehabilitation and Health	(Orland Park, IL			Community Physical T	Addison, IL	Therapy Provider	11
12	Princeton Rehabilitation and Health Care Cent	Chicago, IL			Alden Bennett Constr	Chicago, IL	General Contractor	12
13	Alden of Old Town West, Inc.	Bloomingtondale, IL						13
14	Alden - Town Manor Rehabilitation and Health	(Cicero, IL			Alden Design Group, I	Chicago, IL	Design & Engineeri	14
15	Alden Trails, Inc.	Bloomingtondale, IL						15
16	Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates, IL			Family Solutions for S	Addison, IL	Private duty care	16
17	Alden - North Shore Rehabilitation and Health	C Skokie, IL			Family Home Health S	Addison, IL	Home health & hos	17
18	Alden - Des Plaines Rehabilitation and Health	C Des Plaines, IL						18
19	Alden Estates of Evanston, Inc.	Evanston, IL						19
20	Alden - Alma Nelson Manor, Inc.	Rockford, IL						20
21	Alden - Park Strathmoor, Inc.	Rockford, IL						21
22	Alden - Meadow Park Health Care Center, Inc.	Clinton, WI						22
23	Alden Estates of Barrington, Inc.	Barrington, IL						23
24	Alden of Waterford, LLC	Aurora, IL						24
25	Alden Springs, Inc.	Bloomingtondale, IL						25
26	Alden Village North, Inc.	Chicago, IL						26
27	Alden Estates of Skokie, Inc.	Skokie, IL						27
28	Alden Estates of Countryside, Inc.	Jefferson, WI						28
29	Alden Estates of Shorewood, Inc.	Shorewood, IL						29
30	Alden - Long Grove Rehabilitation and Health	C Long Grove, IL						30

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg	Chairman-BOD	Chairman	0.10	193,820	1.236	3.09	Salary	\$ 6,180	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Svcs	Technical Nursing	20.77	102,725	1.236	3.09	Salary	3,275	10-7	2
3	Terry Magnusson	Dir. of Property Man	Building equipmen	0.00	102,725	1.236	3.09	Salary	3,275	6-7	3
4	Ina Schlossberg	Board Member	Events and special	0.00	102,725	1.236	3.09	Salary	3,275	17-7	4
5	Audra Elisco	Medical Records Coo	Medical record ma	20.77	77,767	1.236	3.09	Salary	2,480	21-7	5
6	Randi Schlossberg-Schullo	President	General Oper.	20.77	193,820	1.0815	3.09	Salary	6,180	6-7, 17-7	6
7	Joseph Schullo	Project Manager	General Operation	6.26	193,820	1.0815	3.09	Salary	6,180	6-7, 17-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 30,846		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	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	5	Utilities	Patient Days	1,397,134	36	\$ 129,003	\$	43,204	\$ 3,989	1
2	24	Trav & Seminar	Patient Days	1,397,134	36	49,988		43,204	1,546	2
3	25	Other Admin Travel	Patient Days	1,397,134	36	502,227		43,204	15,531	3
4	26	Insurance	Patient Days	1,397,134	36	24,931		43,204	771	4
5	20	Dues & Subscriptions	Patient Days	1,397,134	36	24,937		43,204	771	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		43,204	1,353	7
8	35	Rent-Equip & Vehicle	Patient Days	1,397,134	36	1,147,743		43,204	35,492	8
9	32	Interest	Patient Days	1,397,134	36	125,066		43,204	3,867	9
10	1	Dietary Salary	Patient Days	1,397,134	36	463,044	463,044	43,204	14,319	10
11	3	Housekeeping Salary	Patient Days	1,397,134	36	477,424	477,424	43,204	14,764	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,397,134	36	356,025		43,204	11,009	12
13	10	Nurs & Med Records Salary	Patient Days	1,397,134	36	1,632,344	1,632,344	43,204	50,477	13
14	15	Employee Benefits -Health Care	Patient Days	1,397,134	36	220,704		43,204	6,825	14
15	17	Administrative Salary	Patient Days	1,397,134	36	6,132,499	6,132,499	43,204	189,637	15
16	27	Employee Benefits - Admin	Patient Days	1,397,134	36	2,597,178		43,204	80,313	16
17	19	Professional fees	Patient Days	1,397,134	36	518,567		43,204	16,036	17
18	19	Professional fees	Revenue charged	33,202,232	36	1,210,351	1,210,351	1,362,990	49,686	18
19	21	Gen'I & Admin	Patient Days	1,397,134	36	13,996,050	11,866,101	43,204	432,804	19
20	6	Repair & Maint.	Patient Days	1,397,134	36	559,530		43,204	17,303	20
21	6	Repair & Maint.	Revenue charged	1,731,722	36	1,692,724	1,692,724	34,773	33,989	21
22										22
23										23
24										24
25	TOTALS					\$ 32,402,789	\$ 23,474,487		\$ 994,335	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		x	Mortgage	\$50,072.54	9/1/2012	\$ 15,183,700	\$ 11,712,042	9/1/2052	2.5000	\$ 296,299	1	
2												2	
3												3	
4	Insurance Interest (GL07035)		x	Medical Malpractice							12,187	4	
5	Amort of Fin Fees (GL 7059)		x	Refinancing							2,391	5	
	Working Capital												
6	Related party-AMS		x	Working capital							3,867	6	
7	MidCap		x	Working capital							158,784	7	
8												8	
9	TOTAL Facility Related				\$50,072.54		\$ 15,183,700	\$ 11,712,042			\$ 473,529	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		x								(23)	10	
11	Interest Income (GL 4975)		x								(232)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (255)	14	
15	TOTALS (line 9+line14)						\$ 15,183,700	\$ 11,712,042			\$ 473,274	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 59,256 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 Village Hlth Facility COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0038455

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	\$ 1,353.00
2. 02-14-107-043	Nursing Home Facility	\$ 109,856.84	\$ 109,856.84
3. 02-14-107-042	Nursing Home Fac - Parking Lot	\$ 2,538.82	\$ 2,538.82
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 156,142.66	\$ 113,748.66

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: 68,462 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

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

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).
None

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

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

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

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

XI. OWNERSHIP COSTS:

1		2		3		4	
Use		Square Feet		Year Acquired		Cost	
1	SNF	1,992		2008		\$ 580,000	
2							
3	TOTALS	1,992				\$ 580,000	

Facility Name & ID Number Alden Village Hlth Facility

0038455

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4			1998		\$ 2,216,218	\$	39	\$ 56,839	\$ 56,839	\$ 1,550,180
5			2009	2009	11,600,002		39	297,436	297,436	5,031,626
6										
7										
8										
	Improvement Type**									
9	Repair Heater pump, replace temp controller			1992	2,131		10			2,131
10	Water heater moyor;valve repair			1993	9,288		5-15			9,288
11	Carpentry work, water heater repair			1994	63,064		3-15			63,064
12	Fire alarm repairs; brickwork; install circuits			1995	185,123		3-25			185,123
13	Village construction			1996	14,046		25			14,046
14	Install fire door			1996	2,977		15			2,977
15	Replace compressor			1997	1,825		5			1,825
16	Roof patching			1998	1,700		10			1,700
17	Replace condensing unit			1998	4,810		15			4,810
18	install damper motor &detector			1998	2,104		15			2,104
19	Replace furnace equipment			1999	1,827		15			1,827
20	install automatic door			1999	8,107		10			8,107
21	Install display and digital phones			2000	1,726		10			1,726
22	Replace HVAC burners			2000	1,607		3			1,607
23	Replace 5 ton condensing unit			2000	1,950		5			1,950
24	Install 100 amp disconnect and cable			2000	1,920		5			1,920
25	Roof repair			2000	1,583		5			1,583
26	Door Alarms			2001	19,015		10			19,015
27	Display phone and digital phone			2001	1,609		10			1,609
28	ABC (misc. repairs)			2002	2,362		5			2,362
29	Capps Plumbing (gas regulators for main gas to building)			2002	4,375		10			4,375
30	GT Mechanical (semi - hermetic compressor on RTU)			2002	5,350		10			5,350
31	ABC (wall mounted eye wash)			2002	2,507		10			2,507
32	ABC (misc. repairs)			2002	1,800		5			1,800
33										
34										
35										
36										

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Village Hlth Facility

0038455

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	ABC--Parking lot repairs	2003	\$ 20,730	\$	10	\$	\$	\$ 20,730	37
38	ABC- misc constrction	2003	7,580		10			7,580	38
39	Capps basemetn sewers repairs	2003	2,970		3			2,970	39
40	ABC-roof repairs	2003	3,200		10			3,200	40
41	GT Mechanical-A/C repair	2003	1,773		5			1,773	41
42	Capps- install new shower drain	2003	1,215		20			1,215	42
43	ABC- roof repair	2003	10,121		10			10,121	43
44	ABC - Electrical repairs	2004	9,474		15			9,474	44
45	Patton Ind-gernerator repair	2004	2,050		10			2,050	45
46	ABC - roof repairs	2004	1,918		10			1,918	46
47	GT Mechanical-heater repair	2004	1,506		10			1,506	47
48	GT Mechanical-heater repair	2004	1,878		10			1,878	48
49	ABC-roof repairs	2004	3,356		10			3,356	49
50	ABC-new tile	2004	9,043		20			9,043	50
51	ABC-doors	2004	3,293		15			3,293	51
52	ABC-roof canopy	2004	3,581		10			3,581	52
53	INS, Inc-rewire for DSL	2004	1,512		10			1,512	53
54	ABC-various remodeling	2004	4,661		5			4,661	54
55	ABC-new water heater for kitchen	2004	14,644		15			14,644	55
56	ABC-bathroom remodel	2004	1,641		5			1,641	56
57	ABC-install metal door	2004	1,227		10			1,227	57
58	Capps Plumbing-install 2 discharge lines	2005	865		5			865	58
59	Patton Ind-gernerator repair	2005	1,747		5			1,747	59
60	Oak Fire-change out 30 detectors	2005	1,885		5			1,885	60
61	Equipment International-washer repairs	2005	1,905		5			1,905	61
62	ABC-firestop installation	2005	3,213		10			3,213	62
63	GT Mechanical-replace 5 ton York RTU	2005	6,160		10			6,160	63
64	GT Mechanical-replace storage tank	2005	8,935		10			8,935	64
65	ABC-diswasher repairs	2006	6,824		10			6,824	65
66	ABC - elevator pump	2006	10,042		20	502	502	9,623	66
67	ABC - elevator power supply	2006	4,974		20	249	249	4,752	67
68	Oak Fire - replace smoke detectors	2006	2,655		10			2,655	68
69	ABC-Repave parking lot	2006	3,600					3,600	69
70	TOTAL (lines 4 thru 69)		\$ 14,319,203	\$		\$ 355,026	\$ 355,026	\$ 7,084,149	70

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

Facility Name & ID Number Alden Village Hlth Facility

0038455

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 14,319,203	\$		\$ 355,026	\$ 355,026	\$ 7,084,149	1
2	ABC -firewalls to existing bldg	2007	29,867		10			29,867	2
3	ABC -replace hand rails	2007	17,618		15			17,618	3
4	Oak Fire & Security - install new smoke detectors	2007	4,850		10			4,850	4
5	Top Notch Commercial- Install new compressor, filter dryer, Refr	2008	2,703		10			2,703	5
6	JulAMS IC-WRIEXP T.Mag -Capps Plumbing "15-20" backPitch	2008	4,000		20	200	200	3,483	6
7	ABC-Replace Asphalt in east Lot	2008	5,010		8			5,010	7
8	ABC- Installed new railings	2009	4,540		15			4,540	8
9	ABC -Roof Installation	2009	14,288		10			14,288	9
10	ABC- RoofTop Screening fire protect	2009	8,436		10			8,436	10
11	Skirmont Mech. Contral -Sewage Repairs	2009	4,106		5			4,106	11
12	ABC- Instll plastic thermostat, interior & Extr Archit.	2009	2,504		10			2,504	12
13	ABC- Install heater pipe in boiler room	2011	5,874		20	294	294	4,165	13
14	GARPAV-Re-stripe exsisting lay out with new seal coat in parking	2011	3,000		8			3,000	14
15	GTMPRO- Radiation Dampers & Fire Blankets	2011	4,150		8			4,150	15
16	GTMECH-Damper(fire),Ceiling redation damper repair	2012	9,099		10			9,099	16
17	ABC-Emergency hot water heater replace	2012	23,395		10			23,395	17
18	AprAMS IC-AMEEXP Floyd-Patten: Generator repairs	2013	4,885		5			4,885	18
19	ABC-dampers, fire radiation	2013	2,674		5			2,674	19
20	ABC-Wall protection: dining, activity 5 & 7, room C114, C116, C1	2013	5,481		10			5,481	20
21	ABC-dampers, fire radiation	2013	12,440		5			12,440	21
22	Tile Replacement-ALDBEN	2014	3,320		20	166	166	1,854	22
23	Dampers,fire radiation replace-ABC	2014	5,481		10			5,481	23
24									24
25	Flooring (new base), shower area -ALDBEN	2015	21,940		20	1,097	1,097	11,244	25
26	Belts, for dryer & washer-EQUINT	2015	3,117		5			3,117	26
27	Village - Parking Lot	2015	214,466	8,578	25	8,578		84,018	27
28	Gutter/roof replace - roof - ALDBEN	2018	2,834		10	283	283	2,194	28
29	Body (auto) work - outside -BILAUT-AMEEXP	2018	3,338		5			3,338	29
30	Dryer repair & install parts - laundry area - EQUINT	2018	3,832		5			3,832	30
31	RTU replaced parts -utility area - GTMECH	2019	5,968		5			5,968	31
32	Motor, blower - utility area - GTMECH	2019	2,892		5			2,892	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,755,311	\$ 8,578		\$ 365,644	\$ 357,066	\$ 7,374,781	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		\$ 14,755,311	\$ 8,578		\$ 365,644	\$ 357,066	\$ 7,374,781	1
2	Paving, asphalt, Sealcoating, parking lot - BLAPEA	2020	3,450		8	431	431	2,227	2
3	RTU Repair, utility area - GTMECH	2020	4,838		5	966	966	4,838	3
4									4
5	Paving, asphalt, Sealcoating, parking lot - BLAPEA	2021	3,895		8	487	487	2,232	5
6	MUA Repair, condenser valve & motor kit, utility area -GTMECH	2021	4,588		10	459	459	2,104	6
7	Chiller Repair, condenser fan motor, utility area - GTMECH	2021	9,579		10	958	958	4,311	7
8	Carpet, Nurse Station A & C - FLOWAL	2021	10,085		5	2,017	2,017	8,236	8
9									9
10	ABC Related Party Profit	2022							10
11									11
12									12
13	Gate (for Trash) - ALDBEN (Back of Building)	2022	6,991		10	699	699	2,272	13
14	MAU-2 Repair - GTMECH (Roof)	2022	4,669		5	934	934	2,802	14
15	RTU, HVAC replacement, rooftop (in 1710)	2022	21,135		20	1,057	1,057	3,611	15
16	Doors, metal, interior hallway (in GL 1710)	2022	12,108		20	605	605	1,865	16
17	Water heater, interior (GL 1710)	2022	19,796		10	1,980	1,980	6,105	17
18									18
19	Concrete and Bollard (2) (parking lot) - ALDBEN	2023	3,398		10	340	340	737	19
20									20
21	Repair Truck Body - BILAUT	2025	5,287		5	352	352	352	21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,865,130	\$ 8,578		\$ 376,929	\$ 368,351	\$ 7,416,473	34

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

Facility Name & ID Number Alden Village Hlth Facility

0038455

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 14,865,130	\$ 8,578		\$ 376,929	\$ 368,351	\$ 7,416,473	1
2	Forum Prof Ctr: Remodeling 1979-1995	1979	64,367		20			64,367	2
3	Forum Prof Ctr: Asphalt/Design/etc.	2000	2,120		10			2,120	3
4	Forum Prof Ctr: Remodel/electrical	2001	826		7			826	4
5	Forum Prof Ctr: bathroom remodel	2002	731		5			731	5
6	Forum Prof Ctr: remodel suites/etc.	2003	939		9			939	6
7	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,891		7			2,891	7
8	Forum Prof Ctr: Suite renovation	2005	2,788		10			2,788	8
9	Forum Prof Ctr: Superior installations, etc.	2006	139		4			139	9
10	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	561		7			561	10
11	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	482		7			482	11
12	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	981		10			981	12
13	Forum Prof Ctr: Building Renovations	2010	1,669		5			1,669	13
14	Forum Prof Ctr: Building Renovations	2011	5,242	43	10	43		5,200	14
15	Forum Prof Ctr: Building Renovations	2012	319	2	15	2		317	15
16	Forum Prof Ctr: Building Renovations	2013	477		10			477	16
17	Forum Prof Ctr: Elect Install/sewer excavation	2014	486		10			486	17
18	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	395	5	10	5		374	18
19	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	1,114	124	13	124		1,072	19
20	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,du	2018	24,135	1,540	15	1,540		12,245	20
21	Forum Prof Ctr: floors, walls,plumbing,hvac,carpentry	2019	1,450	149	10	149		992	21
22	Forum Prof Ctr: PktLot,door frames,windows	2020	633	33	3-10	33		480	22
23	Forum Prof Ctr:water tank suite 140	2021	70	7	7	7		29	23
24	Forum Prof Ctr: Water tank & 102 suite expansion	2022	1,518	308	7	308		898	24
25	Forum Prof Ctr: Catch basin, IT & Legal suite buildout	2023	1,465	249	7	249		942	25
26	Forum Prof Ctr: Suite 101 renov: walls, elect, etc.	2024	609	122	5	122		122	26
27	Forum Prof Ctr: CarpetHallways,Suite 101 improvements	2025	3,764	670	13	670		670	27
28	Alden Mgt Servs: Remodel suites 1993 & 2002	2002	6,851		13			6,851	28
29	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81		15			81	30
31	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	2,579	15	2,579		19,335	31
32	Alden Mgt Servs: Building IT network cabling	2023	412	27		27		105	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,036,346	\$ 14,437		\$ 382,788	\$ 368,351	\$ 7,551,590	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 12H, Carried Forward		\$15,036,346	\$14,437		\$382,788	\$368,351	\$7,551,590	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31	Book Depreciation per GL - 7101 & 7103 per Operator - Col 5----->			55,569			(55,569)		31
32	Book Depreciation per GL - 7101 & 7103 per Landowner - Col 5----->			372,646			(372,646)		32
33									33
34	TOTAL (lines 1 thru 33)		\$15,036,346	\$442,652		\$382,788	\$(59,864)	\$7,551,590	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	\$372,835	\$	\$38,242	\$38,242	various	\$171,357	71
72	Current Year Purchases	60,504		4,291	4,291	various	3,192	72
73	Fully Depreciated Assets	1,636,195		1,243	1,243	various	1,636,195	73
74	See Attached 13-Supp	169,463	7,654	7,654		various	137,598	74
75	TOTALS	\$2,238,996	\$7,654	\$51,431	\$43,777		\$1,948,342	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	Bus repairs, including 2 in MRs on Vlg II		2006	8,315				5	8,315	78
79	MIDTRA-Bus Repairs & Bus Engine/BILAUT-Restraint		2011/2015/2019	26,574		1,088	1,088	3/5/4	26,574	79
80	TOTALS			\$41,218	\$340	\$1,428	\$1,088		\$39,416	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)	\$17,896,560	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$450,645	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$435,646	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(14,999)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$9,539,347	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.

Supplemental Schedule of Related Party Equipment

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

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

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

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

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

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

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

Total Equipment			
Alden Management Services	175,875	8,055	142,671
Less: < \$2,500 (AMS)	(6,413)	(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.
9. Option to Buy:☐ YES☒ NOTerms:*

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

15. Is Movable equipment rental included in building rental?☐ YES☒ NO
16. Rental Amount for movable equipment:\$48,619Description:copy machine ac 6861 - \$22,235.28 and equipment lease ac 6859 - \$26,384.03
(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	\$178.04	\$2,136	17
18					18
19	Related party-PG 6A	various	#####	13,539	19
20					20
21	TOTAL		\$#####	\$15,675	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:

Beginning12/31/2021

Ending12/31/2031

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

	Fiscal Year Ending	Annual Rent
12.	12/31/2026	\$864,752
13.	12/31/2027	\$864,752
14.	12/31/2028	\$864,752

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ 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
		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)	\$			

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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	\$		\$ 0	\$		\$	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			0				2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			0				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				35,419		35,419	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>			415,708			15,344		431,053	12
13	Other (specify): <u>See PG16A</u>	39-1, 39-3, if any		0		0	252,439		252,439	13
14	TOTAL			\$ 415,708		\$	\$ 303,202		\$ 718,910	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.

+ 'PG15'!H4
0038455
12/31/2025

PA Cost Report - Page 16A Supporting Worksheet.

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT		39-3	To Col. 5	
2.	ST		39-3	To Col. 5	
4.	PT		39-2	To Col. 5	
	Pharmacy Supplies Per GL				35,242.22
	Manual Input From Related Party - FECSII - DRUGS	(From Page 6C, Ln 39/Drug items)			177
9.	Pharmacy		To Pg 16	To Col. 6	35,419.22
12.	Exceptional Care-Salaries		To Pg 16	To Col. 3	415,708.42
12.	Exceptional Care- Supplies		To Pg 16	To Col. 6	15,344.20
	12. Total Exceptional Care Check (Line 12, Col. 8)				431,052.62
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	0
	Other (various GL accounts)				244,754.58
	Manual Input: Related Party - Prism WS	(From Page 6B, Ln39 items, Col 8)			-44406
	Manual Input: Related Party - FECII - I.V.	(From Page 6C, Ln 39 items for IV, Col 8)			
	Manual Input: Related Party - FECII - Wound Care Products	(From Page 6C, Ln 39 items, Col 8 WC)			-2605
	Oxygen - From Reclass WP	(FromPg 4A)			54,695.00
13.	Col. 6: Supplies Total			To Col. 6	252,438.58
13.	Total Line 13, Column 8 Check				252,438.58
14.	Total				\$718,910.42

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$ 68,603	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (15,000))	2,387,107	2,387,107	3
4	Supply Inventory (priced at)	4,088	4,088	4
5	Short-Term Investments			5
6	Prepaid Insurance		26,663	6
7	Other Prepaid Expenses	12,052	55,633	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Escrows/Due From 3rd Party	472	246,803	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,403,719	\$ 2,788,897	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		580,000	13
14	Buildings, at Historical Cost		13,816,720	14
15	Leasehold Improvements, at Historical Cost	741,543	1,310,975	15
16	Equipment, at Historical Cost	803,934	1,988,814	16
17	Accumulated Depreciation (book methods)	(1,268,010)	(9,538,732)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds		224,999	21
22	Other Long-Term Assets (spe Refi fee net		35,125	22
23	Other(specify): Due from Affiliates	23,526,010	23,526,010	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 23,803,477	\$ 31,943,911	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 26,207,196	\$ 34,732,808	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,524,911	\$ 1,530,161	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	144,450	144,450	28
29	Short-Term Notes Payable		311,624	29
30	Accrued Salaries Payable	746,707	746,707	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	269,853	269,853	31
32	Accrued Real Estate Taxes(Sch.IX-B)		113,200	32
33	Accrued Interest Payable		24,400	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp/Ins,due to IDPA,Sales Tax	422,487	422,487	36
37	Due to Affiliates - Current	1,398,631	1,281,818	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,507,038	\$ 4,844,700	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,400,418	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Affiliates - Current			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 11,400,418	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,507,038	\$ 16,245,118	46
47	TOTAL EQUITY(page 18, line 24)	\$ 21,700,158	\$ 18,487,690	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 26,207,196	\$ 34,732,808	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 18,354,856	1
2	Restatements (describe):		2
3			3
4			4
5	Non-allowable cost or revenue adjustments recorded	(59,883)	5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 18,294,973	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	3,405,185	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)	\$ 3,405,185	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)	\$ 21,700,158	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Village Hlth Facility

0038455

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	\$ 18,217,686	1
2	Discounts and Allowances for all Levels	(2,249)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 18,215,438	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen	38,727	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 38,727	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	47,033	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 47,033	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	32,689	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 32,689	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	3,527,638	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,527,638	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 21,861,525	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,360,741	31
32	Health Care	5,625,652	32
33	General Administration	3,534,156	33
	B. Capital Expense		
34	Ownership	1,153,688	34
	C. Ancillary Expense		
35	Special Cost Centers	4,758,566	35
36	Provider Participation Fee	1,023,536	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 18,456,339	40
41	Income before Income Taxes (line 30 minus line 40)**	3,405,185	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 3,405,185	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 18,113,922.95	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)		45
46	MMAI-Medicaid is the Primary Payer		46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	101,514.75	48
49	Medicare Part A		49
50	Other-(specify)		50
51	Other-(specify)		51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify)		54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 18,215,438	56

Description

Amount

120.00
3,316,736.00
1,828.00
208,954

Line 28 Total:	<u>3,527,638</u>
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XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,770	1,778	\$ 107,795	\$ 60.64	1
2	Assistant Director of Nursing	2,003	2,087	104,358	50.00	2
3	Registered Nurses	24,392	26,332	1,244,511	47.26	3
4	Licensed Practical Nurses	14,308	15,408	786,295	51.03	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,629	1,759	47,724	27.13	9
10	Activity Assistants	28,544	30,321	561,542	18.52	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	2,056	2,080	59,106	28.42	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,441	18,022	350,182	19.43	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	74,631	35.88	17
18	Housekeepers	20,527	22,748	437,689	19.24	18
19	Laundry	5,902	6,473	123,450	19.07	19
20	Administrator	2,056	2,080	178,533	85.83	20
21	Assistant Administrator	4,120	4,160	181,060	43.52	21
22	Other Administrative	3,429	3,645	112,935	30.99	22
23	Office Manager					23
24	Clerical	4,438	4,913	109,223	22.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)	7,343	8,537	183,865	21.54	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	66,575	72,993	1,602,113	21.95	30
31	Medical Records					31
32	Other Health Care Behavioral & Transitions	519	521	16,276	31.24	32
33	Other(specify) Resident Services	2,056	2,080	64,036	30.79	33
34	TOTAL (lines 1 - 33)	210,186	228,016	\$ 6,345,326 *	\$ 27.83	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 50,132	1-3	35
36	Medical Director	Monthly	9,600	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	Monthly	6,540	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	280/hour	1,120	11-3	44
45	Social Service Consultant			11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 67,392		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	4,242	\$ 267,262	10-3	50
51	Licensed Practical Nurses	843	37,779	10-3	51
52	Certified Nurse Assistants/Aides	21,906	565,506	10-3	52
53	TOTAL (lines 50 - 52)	26,991	\$ 870,547		53

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

** See instructions.

Facility Name & ID Number		Alden Village Hlth Facility		STATE OF ILLINOIS		Page 21	
				# 0038455		Report Period Beginning: 01/01/2025	
						Ending: 12/31/2025	
XIX. SUPPORT SCHEDULES							
A. Administrative Salaries				Ownership			
Name		Function		%		Amount	
Longo, Laurie M.		Administaror		0		\$ 178,533	
Halilovic, Alexandra V.		Asst Administrator		0		87,811	
Harris, Yvonne		Asst Administrator		0		93,249	
				0			
				0			
				0			
				0			
TOTAL (agree to Schedule V, line 17, col. 1)							
(List each licensed administrator separately.)						\$ 359,593	
B. Administrative - Other							
Description						Amount	
						\$	
TOTAL (agree to Schedule V, line 17, col. 3)						\$	
(Attach a copy of any management service agreement)							
C. Professional Services							
Vendor/Payee		Type				Amount	
Alden Management Services, Inc.		Consulting feesGL6801				\$ 1,198,590	
Alden Management Services, Inc.		Payroll Admin&Processing FeeG				87,000	
Mid-Cap - Allocated Legal Fees		Legal Fees - Non Collections				977	
Mid-Cap - Allocated Accounting Fees		Accounting Fees				3,811	
Baker Tilly Virchow Krause		Accounting Fees				10,375	
Plante Moran		Consulting work					
Stern McQuiston/Hefler Law		Legal Fees - Non Collections					
Swift Pocket/People Powered		Professional services				20,152	
Alden Management Services, Inc.		Legal Fees Alloc				77,400	
SB2, Stone P&G, Mary Chelotti		Legal fees - collections (elimin)					
Illinois State Police/Accurate Biometr		Professional services					
TOTAL (agree to Schedule V, line 19, column 3)							
(For legal fee disclosure, see page 39 of instructions)						\$ 1,398,304	
D. Employee Benefits and Payroll Taxes							
Description						Amount	
Workers' Compensation Insurance						\$ 104,500	
Unemployment Compensation Insurance						25,429	
FICA Taxes						478,682	
Employee Health Insurance						251,746	
Employee Meals						34,774	
Illinois Municipal Retirement Fund (IMRF)*							
Employee Relations & Misc						18,199	
Employee Drug Test/Vaccinations						3,888	
401k Match/Tuition						8,256	
Dental, Vision, and Life Insurance						4,378	
Related Party-Forum						(1,942)	
TOTAL (agree to Schedule V, line 22, col.8)						\$ 927,911	
E. Schedule of Non-Cash Compensation Paid to Owners or Employees							
Description		Line #				Amount	
						\$	

Alden Village Hlth Facility	PG 21A
Legal Fee Support	
12/31/2025	
Legal Fees Reported on Pg 21, Section C:	\$ 78,376.89
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	-
Non-allowable legal fees, if any, deducted on - AMS Allocated Legal Fees: GL 680600-100-003	(77,400.00)
+ Add Back voided invoice of prior year, if any	
Allowable Legal Fees	\$ 976.89

Invoice listing:

Allowable Legal Fees:		
Vendor Name	Invoice Date	Amount
MidCap	1/1/25-12/31/25	976.89

TOTAL ALLOWABLE LEGAL FEES	976.89
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Non-Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Stone Pogrund & Korey	1/1/2022-12/31/2022	7,535.44
SB2 Inc	1/1/2022-12/31/2022	2,454.60
Mary Chelotti	11/30/2022	451.21

TOTAL Collection-NOT ALLOWABLE LEGAL FEES	10,441.25
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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		88,818.14
\$		(10,441.25)

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? Hab Aides:Yes,RN/LPNs: NO

(2) Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below. Use the drop down list to identify the association.

Association Name	Amount
<u>THE CENTER FOR DEVELOPMENTAL DISABILITIES</u>	<u>5,364</u>
<u></u>	<u></u>
<u></u>	<u></u>
	<u>5,364</u> Total

(3) List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.

The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.

<u>THE CENTER FOR DEVELOPMENTAL DISABILITIES</u>	<u>5,364</u>
<u></u>	<u></u>
<u></u>	<u></u>
<u></u>	<u></u>
	<u>5,364</u> Total

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

<u>THE CENTER FOR DEVELOPMENTAL DISABILITIES</u>	<u>10,729</u>
<u></u>	<u></u>
<u></u>	<u></u>
<u></u>	<u></u>
	<u>10,729</u> Total

(5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 60,993 Line 10

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

(7) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 1,023,536
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. \$ 34,774 Has any meal income been offset against related costs? Indicate the amount. \$

(12) Travel and Transportation

a. Are there costs included for out-of-state travel? No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$

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

d. Have vehicle usage logs been maintained? No

e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? No

g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$

(13) Has an audit been performed by an independent certified public accounting firm? No
Firm Name:

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

(15) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

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: **Adrian Village 180 Family** **do not print**

Note: "Done" when **WFO completed**
↓

1. Review the single entry TB for each of your homes. Please that the under each of your home's E&O 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, DP1, DCs, etc.).

Trial Balance Total Expenses: **16,406,709.00** updated for late JLA, if any
Total Expenses per Page 4, Row 45, Col. 4: **16,406,709.00**
Variance (should be zero): **0.00** If not zero, only Salary re-allocations should make up the variance.
Variance (should be zero): **0.00** Salary re-allocations, if any.

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: **3,107,810.00** 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: **3,107,810.00**
Variance (should be zero): **0.00** If not zero, only Salary re-allocations should make up the variance.
Variance (should be zero): **0.00** Salary re-allocations, if any.

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

Page	Difference	
Line 17, Col 1	309,503	- 309,503.00 Pg 21, A, Total
Line 22, Col 8	0	0.00 Pg 21, D, Total
Line 20, Col 8	33,500	- 33,500.00 Pg 21, F, Total
Line 19, Col 3	1,308,304	- 1,308,304.00 Pg 21, C, Total
Line 32, Col 8	12,388	(0) 12,388.14 Pg 21, G, Total
Line 35, Col 8	420,446	(0) 420,446.29 Pg 13, Line 81. See "Pg 13" Note below if you are out of balance.
Line 32, Col 8	473,274	(0) 473,274.20 Pg 9, Line 10, Col 20. If not, it often has to do with Pg 5 SA interest/interest adj.
Line 34, Col 8 (if not for MP only)	39,256	(0) 39,256.29 Pg 10, Line 10.
Line 33, Col 8	131,869	(0) 131,869.00 Pg 10, Line 24 (per row 7)
Line 34, Col 8 - should be zero for homes with a related party landowner	2,400	0 Pg 14, Line 7, Col 4 (for 10 homes only)
Line 35, Col 8	718,010	- 718,010.47 Pg 16, Line 4 & Pg 16A Total. See Pg 16 Note below if you are out of balance.
Line 43, Col 1	0	0 Pg 16, Line 7, Col 4 (for 10 homes only, if variance)

Other Checks

Pg 2: Total Census in section B is equal to your support census worksheet. Remember, this number on Pg. 2 does not include Bedlocks & Daycare days. Be sure to tie to your final trial balance census.
Census Pg 2: **43,304.00**
Census per TB: **43,304.00** (don't ind BH or Daycare days, if any)

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

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.

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

these need to be backed out on Pg 5A.
3. Pg 5, Ln 37 must equal Pg 4, Ln 45, Col 7 (Total Adjustments)
Total Per Pg 5: **(803,435.84)**
Total Per Pg 4, Col. 7, Row 45: **(803,435.84)**
c. Should be zero.

Pg 6: Be sure to list the associated landowner entity's legal name as shown on the HUD audit report.

Pg 8: PG 8A - Total Expense: **994,335.00**
PG 8 - Total: **994,335.00**
0 c. Should be zero.

Pg 10: Pg 10A- For the final printout version, insert the real estate tax bills for the home. The supplemental document for related party taxes (may not be ready until support for Pg 16A is distributed) in the final printout version.

Pg 10: - Save a PDF version of the operator or landowner's real estate tax bills on the network. 9/1/05. Cost Report/Manual (State)YEAR. Instructions, forms, audits, etc. See tax bills 2nd installment.

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 notes? 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 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.

new! 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 E&OFF purchases.

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

- a. Did you post any Vehicle Depreciation or the Related Party Vehicle Depreciation to Pg 13, Sec. D7?
- b. 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.
- c. Do you have any Pg 5A adjustments incorrectly Referencing Ln 39?

Pg 13: Accumulated Depreciation reasonableness test. This is an important check. It will tell 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): **1,003,188** ← Input Here
Plus: CY Deprec Exp (from Curr Yr Report, Pg 13, Ln 83): **430,000**
Total: **1,433,188**
Total from Pg 13, Line 85: **9,039,347**
Material variance may indicate an issue (missing current year A/D's, incorrectly calculated A/D, etc.) **1,417** Should be 0 - or immaterial amount.

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. 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 16B, 6C, & 6D info correctly, per these pages instructions?
d. If applicable for your home/home, did you restate Value/Estimated Care salaries and supplies to Ln 39?

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).
b. The Ln 47 Equity should equal Pg 19.
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.
Variance checks:
(0) should be zero BS col 1
(0) should be zero BS col 2
- should be zero Equity

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

Pg 20: Pg 20, Ln 34, Col 3 must equal Pg 4, Ln 45, Col 1.
Verify that your Pg 20, Ln 34, Col 3 & 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.

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

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 (year), 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 trial run for 2008 & 2009.

General Services: **2,184,407**
General Administration: **2,184,407**
Land Employee Benefits: **2,184,407**

Line 20, Col 8: **(Put in as Credit)** → **2,184,407**
Line 20, Col 8: **2,184,407**

Line 20, Col 8: **2,184,407**
Line 40, Col 1: **2,184,407**
Line 6, Col 1: **2,184,407**
Line 20, Col 1: **2,184,407**

Cost back employee benefits: **2,184,407**
Total: **2,184,407**

Total Patient days (Pg 2, B, Line 14, Col 9): **43,204**
Capacity (Pg 2, A, Row 2, Col 1): **43,000**

Capacity (Pg 2, A, Row 2, Col 1): **43,000**
Capacity @ 80% (Pg 2, A, Row 2, Col 1): **34,400**
Capacity @ 80% (Pg 2, A, Row 2, Col 1): **34,400**

Enter one-third of difference between actual occupancy and 80%
Total days: **43,204**

Cost per patient day: **101.29**
Minimum rate: **101.29**
Adjusted Rate: **101.29**

Projected Support Rate

MN, manually

Input (Bundy preferred method)

Or, Copy/Paste

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