

		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: 0041285

Facility Name: Meadowbrook Manor Naperville

Address: 720 Raymond DriveNaperville60563

County: DuPage

Telephone Number: (630) 355-0220Fax # (630) 717-5180

HFS ID Number:

Date of Initial License for Current Owners: 02/09/1996

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

X PROPRIETARY

Individual

Partnership

Corporation

X "Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:

Name: Amanda SpringbornTelephone Number: (314) 925-3838

Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or Administrator of Provider

(Signed)

(Type or Print Name)

(Title)

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone)

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

(Date)

(Date)

(847) 517-7067

Phone # (217) 782-1630

Facility Name & ID Number

Meadowbrook Manor Naperville

#

0041285

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

N/A

	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	245	Skilled (SNF)	245	89,425	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	245	TOTALS	245	89,425	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	21,388		39,155	158	11,419	3,357	2,442	77,919	8
9	SNF/PED									9
10	ICF									10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	21,388		39,155	158	11,419	3,357	2,442	77,919	14

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

87.13%

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

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

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES ☒ NO ☐

Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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 02/09/1996

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

YES ☒ Date 02/09/1996 NO ☐

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

YES ☒ NO ☐

If YES, enter certified beds.

number of certified beds 245

Medicare Intermediary

Wisconsin Physicians Service

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year?

YES ☐ NO ☐

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

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

Facility Name & ID Number		Meadowbrook Manor Naperville				STATE OF ILLINOIS		# 0041285		Report Period Beginning:		01/01/2025		Ending:		Page 3 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	760,771	57,334	33,136	851,241		851,241		851,241								1
2	Food Purchase		674,686		674,686		674,686		674,686								2
3	Housekeeping	560,603	75,187		635,790		635,790	9,352	645,142								3
4	Laundry	130,986	50,080		181,066		181,066		181,066								4
5	Heat and Other Utilities			320,636	320,636		320,636	3,026	323,662								5
6	Maintenance	131,129	180	399,735	531,044		531,044	50,208	581,252								6
7	Other (specify):* Mgmt Co Benefits							8,276	8,276								7
8	TOTAL General Services	1,583,489	857,467	753,507	3,194,463		3,194,463	70,862	3,265,325								8
	B. Health Care and Programs																
9	Medical Director			21,600	21,600		21,600		21,600								9
10	Nursing and Medical Records	8,059,478	527,602	55,058	8,642,138		8,642,138	2,454	8,644,592								10
10a	Therapy							794,100	794,100								10a
11	Activities	305,644	(100)	12,266	317,810		317,810		317,810								11
12	Social Services	224,819		901	225,720		225,720		225,720								12
13	CNA Training																13
14	Program Transportation																14
15	Other (specify):* Mgmt Co Benefits							(2,017)	(2,017)								15
16	TOTAL Health Care and Programs	8,589,941	527,502	89,825	9,207,268		9,207,268	794,537	10,001,805								16
	C. General Administration																
17	Administrative	193,048		1,150,479	1,343,527		1,343,527	(1,150,479)	193,048								17
18	Directors Fees																18
19	Professional Services			436,969	436,969		436,969	69,276	506,245								19
20	Dues, Fees, Subscriptions & Promotions			69,117	69,117		69,117	13,632	82,749								20
21	Clerical & General Office Expenses	282,514	41,028	61,440	384,982		384,982	634,561	1,019,543								21
22	Employee Benefits & Payroll Taxes			1,640,823	1,640,823		1,640,823		1,640,823								22
23	Inservice Training & Education																23
24	Travel and Seminar			8,103	8,103		8,103	9,044	17,147								24
25	Other Admin. Staff Transportation			12,125	12,125		12,125	16,046	28,171								25
26	Insurance-Prop.Liab.Malpractice			893,385	893,385		893,385	128,504	1,021,889								26
27	Other (specify):* Mgmt Co Benefits							225,962	225,962								27
28	TOTAL General Administration	475,562	41,028	4,272,441	4,789,031		4,789,031	(53,454)	4,735,577								28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	10,648,992	1,425,997	5,115,773	17,190,762		17,190,762	811,945	18,002,707								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 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			192,000	192,000		192,000	282,474	474,474			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			109,974	109,974		109,974	294,649	404,623			32
33	Real Estate Taxes							218,594	218,594			33
34	Rent-Facility & Grounds			1,140,000	1,140,000		1,140,000	(1,136,646)	3,354			34
35	Rent-Equipment & Vehicles			284,565	284,565		284,565	3,160	287,725			35
36	Other (specify):*											36
37	TOTAL Ownership			1,726,539	1,726,539		1,726,539	(337,769)	1,388,770			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			17,156	17,156		17,156		17,156			38
39	Ancillary Service Centers		336,229	1,139,007	1,475,236		1,475,236	(1,054,026)	421,210			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			633,313	633,313		633,313		633,313			42
43	Other (specify):* Non-Allowable Cos	228,542		738,291	966,833		966,833	(966,833)				43
44	TOTAL Special Cost Centers	228,542	336,229	2,527,767	3,092,538		3,092,538	(2,020,859)	1,071,679			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	10,877,534	1,762,226	9,370,079	22,009,839		22,009,839	(1,546,683)	20,463,156			45

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

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	(21,293)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(39,901)	30		9
10	Interest and Other Investment Income	(955)	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				17
18	Fines and Penalties	(8,248)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(1,759)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(603,259)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(3,775)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(372,505)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,051,695)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	(494,988)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (494,988)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,546,683)		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	\$ (623)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	X-Ray Managed Care	(6,975)	43	3
4	X-Rays Part A	(38,955)	43	4
5	Disallow Marketing Wages	(121,824)	43	5
6	Disallow custeromer experience director	(106,718)	43	6
7	Disallow Marketing Expense	(18,704)	43	7
8	Laboratory	(36,367)	43	8
9	X-Ray Medicaid	(3,215)	43	9
10	Misc Income	(39,124)	21	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
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31				31
32				32
33				33
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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	(372,505)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Ownership-1		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	10	Nursing & Medical Records	\$	Ability Therapy / Accommodate, Restore & Collaborate LLC		\$ 11,239	\$ 11,239	1
2	V	10A	Therapy		Ability Therapy / Accommodate, Restore & Collaborate LLC		794,100	794,100	2
3	V	19	Professional Services		Ability Therapy / Accommodate, Restore & Collaborate LLC		10,477	10,477	3
4	V	20	Dues, Fees, Subscriptions & Promotions		Ability Therapy / Accommodate, Restore & Collaborate LLC		270	270	4
5	V	21	Clerical & General Office Expenses		Ability Therapy / Accommodate, Restore & Collaborate LLC		46,288	46,288	5
6	V	24	Travel & Seminar		Ability Therapy / Accommodate, Restore & Collaborate LLC		605	605	6
7	V	26	Insurance-Prop, Liab & Malpractice		Ability Therapy / Accommodate, Restore & Collaborate LLC		5,433	5,433	7
8	V	27	Other		Ability Therapy / Accommodate, Restore & Collaborate LLC		88,835	88,835	8
9	V	30	Depreciation		Ability Therapy / Accommodate, Restore & Collaborate LLC		531	531	9
10	V	32	Interest		Ability Therapy / Accommodate, Restore & Collaborate LLC		29,913	29,913	10
11	V	34	Rent - Facility & Grounds		Ability Therapy / Accommodate, Restore & Collaborate LLC		3,354	3,354	11
12	V	39	Ancillary Services-Other	1,054,026	Ability Therapy / Accommodate, Restore & Collaborate LLC			(1,054,026)	12
13	V	6	Maintenance				36	36	13
14	Total			\$ 1,054,026			\$ 991,081	\$ * (62,945)	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	1	Dietary	\$	Butterfield Health Care Group, Inc.		\$	\$	15
16	V	2	Food		Butterfield Health Care Group, Inc.				16
17	V	3	Housekeeping		Butterfield Health Care Group, Inc.		9,352	9,352	17
18	V	5	Utilities		Butterfield Health Care Group, Inc.		3,026	3,026	18
19	V	6	Maintenance		Butterfield Health Care Group, Inc.		50,172	50,172	19
20	V	7	Other		Butterfield Health Care Group, Inc.		8,276	8,276	20
21	V	9	Medical Director		Butterfield Health Care Group, Inc.				21
22	V	10	Nursing & Medical Records		Butterfield Health Care Group, Inc.		(8,785)	(8,785)	22
23	V	15	Other		Butterfield Health Care Group, Inc.		(2,017)	(2,017)	23
24	V	17	Administrative	1,150,479	Butterfield Health Care Group, Inc.			(1,150,479)	24
25	V	19	Professional Services		Butterfield Health Care Group, Inc.		29,658	29,658	25
26	V	20	Dues, Fees, Subscriptions & Promotions		Butterfield Health Care Group, Inc.		13,398	13,398	26
27	V	21	Clerical & General Office Expenses		Butterfield Health Care Group, Inc.		627,107	627,107	27
28	V	24	Travel & Seminar		Butterfield Health Care Group, Inc.		8,439	8,439	28
29	V	25	Other Admin. Staff Transportation		Butterfield Health Care Group, Inc.		16,046	16,046	29
30	V	26	Insurance-Prop, Liab & Malpractice		Butterfield Health Care Group, Inc.		8,071	8,071	30
31	V	27	Other		Butterfield Health Care Group, Inc.		137,127	137,127	31
32	V	30	Depreciation		Butterfield Health Care Group, Inc.		4,028	4,028	32
33	V	32	Interest		Butterfield Health Care Group, Inc.		24,367	24,367	33
34	V	33	Real Estate Taxes		Butterfield Health Care Group, Inc.		292	292	34
35	V	35	Rent - Equipment & Vehicles		Butterfield Health Care Group, Inc.		3,160	3,160	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,150,479			\$ 931,717	\$ * (218,762)	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	34	Rent	\$ 1,140,000	MMN Properties, LLC		\$	(1,140,000)	15
16	V	19	Professional Fees		MMN Properties, LLC		300	300	16
17	V	19	Accounting Fees		MMN Properties, LLC		30,334	30,334	17
18	V	26	Insurance-Prop., Liab., Malpr.		MMN Properties, LLC		115,000	115,000	18
19	V	30	Depreciation		MMN Properties, LLC		317,816	317,816	19
20	V	19	Legal Fees		MMN Properties, LLC		266	266	20
21	V	32	Interest	17	MMN Properties, LLC		237,970	237,953	21
22	V	32	Amort of Mortgage Cost		MMN Properties, LLC		3,371	3,371	22
23	V	33	Real Estate Taxes		MMN Properties, LLC		218,302	218,302	23
24	V	20	Licenses & Permits		MMN Properties, LLC				24
25	V	20	Dues & Subscriptions		MMN Properties, LLC		587	587	25
26	V	21	Bank Charges		MMN Properties, LLC		251	251	26
27	V	21	Processing Fees		MMN Properties, LLC		39	39	27
28	V	43	State Replacement Tax		MMN Properties, LLC		2,500	2,500	28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,140,017			\$ 926,736	\$ * (213,281)	39

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

VII. RELATED PARTIES

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

	1 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	Butterfield Health Care VII, LLC d/b/a	LaGrange			J&D Partners, LP	Bolingbrook	Lessor	1
2	Meadowbrook Manor of LaGrange				MMN Partners, LP	Naperville	Lessor	2
3					Butterfield Health			3
4	Butterfield Health Care II, Inc. d/b/a	Bolingbrook			Care Group, Inc.	Bolingbrook	Management Co.	4
5	Meadowbrook Manor of Bolingbrook				MML Properties, LLC	LaGrange	Lessor	5
6					Seneca Building LP	Des Plaines	Lessor	6
7	Seneca Nursing Home, Inc. d/b/a Lee Manor	Des Plaines						7
8								8
9								9
10								10
11								11
12								12
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25								25
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27								27
28								28
29								29
30								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	Christopher Vangel	Operating Supvsr.	Administrative	10.00	156,000		25.00	NA	\$	NA	1
2	Nicholas Vangel	Operating Supvsr.	Administrative	15.00	96,000		14.29	NA		NA	2
3	Katherine Hocuk	Empl Benefits Admin	Administrative	10.00	103,500		14.29	NA		NA	3
4	Dorthy Vangel	Operating Supvsr.	Administrative	15.00	96,000		0.00	NA		N/A	4
5											5
6											6
7											7
8											8
9	No owners received compensation from this facility.										9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number Meadowbrook Manor Naperville # 0041285 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Ability Rehab LLC
Street Address 640 North River Road Suite 206
City / State / Zip Code Naperville, IL. 60563
Phone Number (949) 482-9365
Fax Number (949) 482-9365

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	10	Nursing & Medical Records	Therapy Revenue	6,293,202	12	\$ 66,776	\$	1,059,181	\$ 11,239	1
2	10A	Therapy Salaries	Therapy Revenue	6,293,202	12	4,718,202	4,718,202	1,059,181	794,100	2
3	6	Maintenance	Therapy Revenue	6,293,202	12	211		1,059,181	36	3
4	19	Professional Services-Other	Therapy Revenue	6,293,202	12	62,248		1,059,181	10,477	4
5	20	Dues, Fees, Subscriptions & Prom	Therapy Revenue	6,293,202	12	1,602		1,059,181	270	5
6	21	Clerical & General Office Expense	Therapy Revenue	6,293,202	12	275,024		1,059,181	46,288	6
7	24	Travel & Seminar	Therapy Revenue	6,293,202	12	3,592		1,059,181	605	7
8	26	Insurance-Prop, Liab & Malpract	Therapy Revenue	6,293,202	12	32,280		1,059,181	5,433	8
9	27	Other - Mgmt Allocation of Benefi	Therapy Revenue	6,293,202	12	527,817		1,059,181	88,835	9
10	30	Depreciation	Therapy Revenue	6,293,202	12	3,155		1,059,181	531	10
11	32	Interest	Therapy Revenue	6,293,202	12	177,733		1,059,181	29,913	11
12	34	Rent - Facility & Grounds	Therapy Revenue	6,293,202	12	19,931		1,059,181	3,354	12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 5,888,571	\$ 4,718,202		\$ 991,081	25

Facility Name & ID Number Meadowbrook Manor Naperville # 0041285 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Butterfield Health Care Group, Inc.
Street Address 648 North River Road Suite 100
City / State / Zip Code Naperville, IL. 60563
Phone Number (331) 472-4500
Fax Number (331) 472-4510

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	1	Dietary	Resident Days	289,833	4	\$	\$	77,919	\$	1
2	2	Food	Resident Days	289,833	4			77,919		2
3	3	Housekeeping-Salary	Resident Days	289,833	4	31,005	31,005	77,919	8,335	3
4	3	Housekeeping	Resident Days	289,833	4	3,784		77,919	1,017	4
5	5	Utilities	Resident Days	289,833	4	11,255		77,919	3,026	5
6	6	Maintenance - Salary	Resident Days	289,833	4	103,104	103,104	77,919	27,719	6
7	6	Maintenance	Resident Days	289,833	4	83,518		77,919	22,453	7
8	7	Other - Mgmt Allocation of Benefi	Resident Days	289,833	4	30,785		77,919	8,276	8
9	9	Medical Director	Resident Days	289,833	4			77,919		9
10	10	Nursing & Medical Records - Sala	Resident Days	289,833	4	(32,676)	(32,676)	77,919	(8,785)	10
11	15	Other - Mgmt Allocation of Benefi	Resident Days	289,833	4	(7,501)		77,919	(2,017)	11
12	19	Professional Services-Legal	Resident Days	289,833	4	260		77,919	70	12
13	19	Professional Services-Other	Resident Days	289,833	4	110,056		77,919	29,588	13
14	20	Dues, Fees, Subscriptions & Prom	Resident Days	289,833	4	49,835		77,919	13,398	14
15	21	Clerical & General Office Expense	Resident Days	289,833	4	2,222,007	2,222,007	77,919	597,367	15
16	21	Clerical & General Office Expense	Resident Days	289,833	4	110,622		77,919	29,740	16
17	24	Travel & Seminar	Resident Days	289,833	4	31,389		77,919	8,439	17
18	25	Other Admin. Staff Transportation	Resident Days	289,833	4	59,686		77,919	16,046	18
19	26	Insurance-Prop, Liab & Malpract	Resident Days	289,833	4	30,021		77,919	8,071	19
20	27	Other - Mgmt Allocation of Benefi	Resident Days	289,833	4	510,069		77,919	137,127	20
21	30	Depreciation	Resident Days	289,833	4	14,981		77,919	4,028	21
22	32	Interest	Resident Days	289,833	4	90,638		77,919	24,367	22
23	33	Real Estate Taxes	Resident Days	289,833	4	1,086		77,919	292	23
24	35	Rent - Equipment & Vehicles	Resident Days	289,833	4	11,756		77,919	3,160	24
25	TOTALS					\$ 3,465,680	\$ 2,323,440		\$ 931,717	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 - HUD		X	Mortgage	\$67,449.00	10/31/11	\$ 16,320,000	\$ 11,672,323	10/01/46	0.035	\$ 237,541	1	
2	HFS		X	Accelerated payment loan	\$100,000.00	04/19/20	1,000,000	972,255	03/19/25			2	
3			X	Amortization of Loan Cost							3,371	3	
4	Wisconsin Physicians Service		X	Deffered Payment	3/28/2020			48				4	
5												5	
	Working Capital												
6	West Suburban		X	Working Capital	N/A		4,500,000	545,000	6/1/2025	Prime+2%	83,197	6	
7	Shareholders Loan	X		Working Capital	N/A		936,507	942,334	Demand	0.0400		7	
8	BHC Construction	X		Working Capital	\$10,548.25	9/29/22	555,102	230,324	10/5/2027	0.0525	26,777	8	
9	TOTAL Facility Related				\$221,915.25		\$ 23,311,609	\$ 14,362,284			\$ 350,886	9	
	B. Non-Facility Related*												
10												10	
11									Offset Interest Income		(972)	11	
12												12	
13									Allocated from Mgmt Co		54,709	13	
14	TOTAL Non-Facility Related						\$	\$			\$ 53,737	14	
15	TOTALS (line 9+line14)						\$ 23,311,609	\$ 14,362,284			\$ 404,623	15	

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2024 report.				\$	212,2001
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2024		\$	210,0022
3. Under or (over) accrual (line 2 minus line 1).				\$	(2,198)3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	220,5004
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	5
			Alloc. Fr. Mgmt. Co.		292
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.					
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	218,5947
Assessed Value from Real Estate Tax Bill:		2024	3,364,386	8	
Real Estate Tax Bill for Calendar Year:		2020	235,451	9	
		2021	196,457	10	
		2022	202,549	11	
		2023	202,129	12	
		2024	210,002	13	
2024 Tax Bill: 210,002					
Estimated Increase: 1.05					
Total: 220,502					
Use: 220,500					
				FOR BHF USE ONLY	
		14	FROM R. E. TAX STATEMENT FOR 2024	\$	14
		15	PLUS APPEAL COST FROM LINE 5	\$	15
		16	LESS REFUND FROM LINE 6	\$	16
		17	AMOUNT TO USE FOR RATE CALCULATION	\$	17

NOTES:

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

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Meadowbrook Manor Naperville COUNTY DuPage

FACILITY IDPH LICENSE NUMBER 0041285

CONTACT PERSON REGARDING THIS REPORT Liz Koshy

TELEPHONE (630) 759-1112 FAX #: (630) 759-4406

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D)
			<u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
			<u>Nursing Home</u>
1. <u>07-14-113-001</u>	<u>Nursing Facility</u>	\$ <u>210,002.00</u>	\$ <u>210,002.00</u>
2. <u>07-14-101-017</u>	<u>BHCG Allocation</u>	\$ <u>108,707.94</u>	\$ <u>292.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>318,709.94</u></u>	\$ <u><u>210,294.00</u></u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 109,175 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

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

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

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

F. List the bed capacity for the building if it differs from the licensed total. N
G. Have you properly capitalized all major repairs and equipment purchases? Y
H. Are you presently operating under a sale and leaseback arrangement? N
If YES, give effective date of lease.
I. Are you presently operating under a sublease agreement? N
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: N/A 2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Resident Care	148,410	1996	\$ 279,600	1
2					2
3	TOTALS	148,410		\$ 279,600	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	245		1996	1996	\$ 9,863,923	\$	40	\$ 246,598	\$ 246,598	\$ 7,379,799
5										
6										
7										
8										
	Improvement Type**									
9	Landscaping improvements			1996	22,797		15			22,797
10	Fence			1996	5,500		15			5,500
11	Land Improvements			1996	12,824		40	320	320	9,575
12	Doors			1998	5,961		20			5,961
13	Landscaping improvements-shrubs trees evergreen:			1998	22,729		20			22,729
14	Leasehold improvements-air ducts, dampers, chimney			2001	4,425		20			4,425
15	Electrical work - dialysis room			2005	4,024		20			4,024
16	Lockinvar burner			2005	3,584		20			3,584
17	Fence			2005	1,465		20			1,465
18	signs			2005	2,775		20			2,775
19	Exterior signs-electroical sork for signs			2003	1,575		20			1,575
20	Exterior signs-electroical sork for signs			2003	6,020		20			6,020
21	Plumbing for dialysis room			2003	5,540		20			5,540
22	Plumbing for dialysis room			2003	10,989		20			10,989
23	Install 7 doors			2003	3,433		20			3,433
24	Sealcoat parking lot			2003	3,000		20			3,000
25	Install vents in oxygen room			2003	2,061		20			2,061
26	Replace monitors and multiplexer for fire alarm			2003	1,890		20			1,890
27	Install fire alarm sensors			2003	9,517		20			9,517
28	Butterfly garden			2004	4,851		20			4,851
29	Install fence			2004	1,050		20			1,050
30	Install smoke dampers and motor:			2004	3,300		20			3,300
31	Install carpeting			2004	56,444		20			56,444
32	Install fan			2004	3,218		20			3,218
33	Rebuild hoe water valves			2004	1,657		20			1,657
34	Install two doors.			2004	1,312		20			1,312
35	Replace wiring/PC board in elevaror			2005	2,895		10			2,895
36	Furnish and install new roof exhaust fan			2005	1,995		10			1,995

*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 Meadowbrook Manor Naperville

0041285

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	Sealcoat parking lot	2005	\$ 6,765	\$	10	\$	\$	\$ 6,765	37
38	Install wiring for outdoor light post	2005	3,980		10			3,980	38
39	Install 18 new fire doors	2005	6,700		10			6,700	39
40	New hot water heater	2005	66,259		10			66,259	40
41	Install new amp and transfer switch on generator	2006	3,309		10			3,309	41
42	Wook laminent flooring for dining room	2006	12,206		10			12,206	42
43	Wiring for TB	2006	42,270		10			42,270	43
44	Interior sinage	2006	12,436		10			12,436	44
45	Vinyl & Wood flooring & scored ceiling tile	2007	64,390		10			64,390	45
46	Purchase and installation of central A/C system	2007	73,513		10			73,513	46
47	Replacement doors	2007	2,622		10			2,622	47
48	Purchase and installation of Trane Compressor	2007	31,600		10			31,600	48
49	Replace existing breakers & install 2nd/3rd floor receptacles	2007	4,283		10			4,283	49
50	Install Cabinets & Hardware	2008	5,775		10			5,775	50
51	Repair floor drain	2008	4,975		10			4,975	51
52	Cabinets	2008	9,254		10			9,254	52
53	Countertops & Cabinets	2008	17,157		10			17,157	53
54	Electrical outlets & lighting installation	2008	2,953		10			2,953	54
55	Install doors for buffet dining & nourishment room bar	2008	3,695		10			3,695	55
56	Patio & Seating Wall	2008	7,744		10			7,744	56
57	Parking Lot & Sidewalk Repairs	2008	9,243		10			9,243	57
58	Furnish & install motor & starter for A/C system	2008	2,585		10			2,585	58
59	Repair leak in hot water storage tank	2008	2,994		10			2,994	59
60	1st floor buffet cabinets and countertops	2009	48,761		10			48,761	60
61	Counter tops and cabinets for hamilton and beauty salon	2009	4,843		10			4,843	61
62	Concrete & foundation for trash enclosure	2009	26,051		10			26,051	62
63	Electrical work beauty salon	2009	2,533		10			2,533	63
64	Canopy sprinkler	2009	7,040		10			7,040	64
65	Labor and material for repair of chiller fence	2009	2,700		10			2,700	65
66	Replace sidewalk lights	2009	2,600		10			2,600	66
67	Limestone and asphalt work for new trash enclosure	2009	8,870		20	444	444	7,326	67
68	Work on temperature system	2009	2,574		10			2,574	68
69	Cabinets, Brackets & Sneeze guards for Buffet	2010	76,804		10			76,804	69
70	TOTAL (lines 4 thru 69)		\$ 10,650,238	\$		\$ 247,362	\$ 247,362	\$ 8,161,321	70

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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		\$ 10,650,238	\$		\$ 247,362	\$ 247,362	\$ 8,161,321	1
2	Install Sink	2010	5,675		10			5,675	2
3	Dialysis Remodel-Electrical,carpentry and tile	2010	20,949		10			20,949	3
4	Lounge Nourishment room-electrical	2010	3,661		10			3,661	4
5	North Wing remodel-Flooring, electrical and plumbing	2010	33,132		10			33,132	5
6	Cabinets Activity Office	2010	6,972		10			6,972	6
7	Cabinets Restorative Office	2010	6,633		10			6,633	7
8	Elevator Repairs	2010	7,376		10			7,376	8
9	Dining Room-Frame ceiling, new smoke detectors	2010	5,339		10			5,339	9
10	Corridor Remodel - Wall paper removal, Paint, Carpet	2011	85,765		10			85,765	10
11	Handrails								11
12	Common Shower Remodel - Plumbing, Tile, Ceramic Floors,	2011	84,930		10			84,930	12
13	and painting								13
14	Resident Room Remodel - Ceramic Tile floor, crown mould,	2011	73,907		10			73,907	14
15	painting								15
16	DON Office Remodel - New Vinyl floor, and Painting	2011	8,340		10			8,340	16
17	Private Dining Remodel - new vinyl floor and painting	2011	8,493		10			8,493	17
18	Chiller Repair	2011	3,633		10			3,633	18
19	Soffit Repair	2011	3,360		10			3,360	19
20	Installation of Build in Speaker System	2011	6,135		10			6,135	20
21	Repair to the firewall	2011	3,262		10			3,262	21
22	Install new Fire Dampers in Building	2012	115,487		10			115,487	22
23	Repairs to the Chiller - Compressor Fan , Coils	2013	13,354		10			13,354	23
24	Residents Rooms Second Floor -Painting, Stain Plumbing	2013	11,881		10			11,881	24
25	Lobby Renovation/Reception Area Vinyl Wallcovering	2013	4,842		10			4,842	25
26	Landscape around Facility -Mulch	2013	5,013		5			5,013	26
27	Design Fees for Lounge, Residential Rooms, Dinning Room	2013	9,333		10			9,333	27
28	Resident Rooms 2nd Flr-Flooring, Walls, Painting, Plumbing	2013	72,230		10			72,230	28
29	Carpet & Threshold Install - 2nd Floor Corridors and Lounge	2013	23,236		10			23,236	29
30	Front Exterior Sliding Door	2013	1,842		10			1,842	30
31	2nd Floor Lounge- Window Treatments, Paint, Granite Tops,	2014	5,275		10			5,275	31
32	Wall Paper, Cabinetry								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,280,293	\$		\$ 247,362	\$ 247,362	\$ 8,791,376	34

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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 12B, Carried Forward		\$ 11,280,293	\$		\$ 247,362	\$ 247,362	\$ 8,791,376	1
2	1st&2nd Floor Common Showers- Plumbing Labor and Parts,	2014	4,696		10			4,696	2
3	Shower Tile and Ceiling Tile								3
4	Newsstands- Canopy, Awing's, Lighting, electric work, Walls	2014	6,120		10			6,120	4
5	Nursing Station-2nd&3rd Floor Electrical work, Flooring ,	2014	19,122		10			19,122	5
6	and Painting								6
7	Administrators office - two built in Cabinets	2014	1,746		10			1,746	7
8	Residents Rooms-39 Valances, Headboards, Cabinets	2014	15,459		10			15,459	8
9	Remolding the Therapy Rooms - Tile, Vinyl, Cabinets,	2014	6,980		10			6,980	9
10	Molding, Drywall, Windows, Painting, Eclectic Work								10
11	Dietary/Kitchen Office - Installed Cabinets, Doors	2014	14,463		10			14,463	11
12	Maintenance install Automatic Door Opener for Front Door	2014	4,687		10			4,687	12
13	Social Services Electric Work for Lighting, Cabinets	2014	9,167		10			9,167	13
14	Parking Lot Upgrade	2014	13,200		10			13,200	14
15	Remolding the Therapy Rooms - Wood Trim and Paint	2014	1,919		10			1,919	15
16	Residents Rooms-39 Valances, Headboards, Cabinets	2014	29,400		10			29,400	16
17	Nursing Station-2nd&3rd Floor Electrical work, Flooring ,	2014	162,934		10			162,934	17
18	and Painting, Vinyl								18
19	1st&2nd Floor Common Showers- Plumbing Labor and Parts,	2014	148,191		10			148,191	19
20	Shower Tile and Ceiling Tile, Painting								20
21	2nd Floor Lounge- Window Treatments, Paint, Granite Tops,	2014	4,080		10			4,080	21
22	Wall Paper, Cabinetry, Vinyl Edging, Wall Paper								22
23	Social Services Electric Work for Lighting, Cabinets	2014	2,166		10			2,166	23
24									24
25	Administrators office - two built in Cabinets	2014	2,790		10			2,790	25
26	Remolding the Therapy Rooms - Tile, Vinyl, Cabinets,	2014	111,953		10			111,953	26
27	Remodeling Ice Cram Palor - Sign Lighting, Sink parts,	2015	7,136		10			7,136	27
28	Doors and parts , Painting								28
29	Automatic Door Opener	2015	4,686		10	6	6	4,686	29
30	Ice Cream Parlor - Materials, Plumbing, Electrical, Cabinets	2015	47,056		10	2,349	2,349	47,056	30
31	First Floor Storage Unit - Tile,Trim, electrical, Paint, Fire	2015	49,401		10	2,471	2,471	49,401	31
32	Sprinkler, Drywall								32
33	Social Serv, Office Remodel - Plumbing, Electrical, Painting	2015	4,940		10	247	247	4,940	33
34	TOTAL (lines 1 thru 33)		\$ 11,952,585	\$		\$ 252,435	\$ 252,435	\$ 9,463,668	34

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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		\$ 11,952,585	\$		\$ 252,435	\$ 252,435	\$ 9,463,668	1
2	Therapy Remodel - Materials Plumbing Parts, Labor	2015	11,368		10	567	567	11,368	2
3									3
4	Bathroom Remodeling - Tile in Bathroom South Corridor	2016	1,982		10	198	198	1,881	4
5	Ice Cream Parlor - Premium Drywall and Vinyl Sheets	2016	8,307		10	831	831	7,894	5
6	Oxygen Room - Heating & Cooling, Fire Dampers	2016	2,940		10	294	294	2,793	6
7	Central Supply Renovation - Metal Doors	2016	2,163		10	216	216	2,052	7
8	Residents Room Renovation - Electrical Work and Cabinets	2016	79,416		10	7,942	7,942	75,449	8
9	Corridor Lighting - Electrical and Hardware	2016	33,505		10	3,351	3,351	31,834	9
10	Human Resources Remodel - Counter Tops and Cabinets	2016	7,311		10	731	731	6,945	10
11	Madison Lounge Renovation - Wallcovering, Vinyl, Window	2016	60,671		10	6,067	6,067	57,637	11
12	Treatments, Crown Moulding, and Cabinets								12
13	Shower Renovation Third Floor electrical, tile, doors	2016	22,465		10	2,247	2,247	21,346	13
14	Facility Improvements Ceiling tiles, and Lighting for celing	2016	24,170		10	2,417	2,417	22,962	14
15	Corridor Improvement - Trim and Wall Panels	2016	8,521		10	852	852	8,094	15
16	Dinning Rooms on 1st,2nd&3rd floors cabinets	2017	74,672		10	7,467	7,467	63,470	16
17	Upgrade to the ChillerPatch Cooler Tower, Fan Motors,Chiller	2017	27,067		10	2,707	2,707	23,010	17
18	Upgrade to the Elevator - Starter, Cylinder, Door,& Piston	2017	68,324		10	6,832	6,832	58,072	18
19									19
20	Installation of carpet-2nd floor corridor	2019	5,044		10	504	504	3,276	20
21	Pavement markings-parking lot	2019	64,600		10	6,460	6,460	41,990	21
22									22
23	Boiler Installation	2020	22,953		27.5	835	835	4,580	23
24									24
25	Remove and replace Guardrails	2021	16,000		15	1,067	1,067	4,357	25
26	Synthetic Stucco monument sign	2021	17,616		15	1,174	1,174	5,870	26
27	Dialysis room-plumbing 2 sinks, electrical panel line, new cabinets	2021	46,587		27.5	1,694	1,694	7,200	27
28	drywall, ewewash station, copper pipes								28
29	Electrical work - First Floor wing	2021	14,672		27.5	533	533	2,488	29
30	Fire damper - remove & replace	2021	6,486		27.5	235	235	1,078	30
31	Remove current chiller & install	2021	129,087		27.5	4,694	4,694	21,123	31
32	Electrical work - First Floor south	2021	7,280		27.5	265	265	1,170	32
33	Glycol for new chiller	2021	21,997		27.5	800	800	3,333	33
34	TOTAL (lines 1 thru 33)		\$ 12,737,789	\$		\$ 313,415	\$ 313,415	\$ 9,954,940	34

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

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 12,737,789	\$		\$ 313,415	\$ 313,415	\$ 9,954,940	1
2									2
3	Current Book Depreciation								3
4									4
5	RE Boiler 1 & DHW Stack Correctional repairs	2022	24,987		10	2,499	2,499	8,745	5
6	RE Boiler 2 & Refractory Rebuild	2022	13,556		10	1,356	1,356	4,745	6
7	RE Boiler 2 & Bumer replacement	2022	24,794		10	2,479	2,479	8,678	7
8	RE Boiler 1 Replace mixing valve	2022	11,099		10	1,110	1,110	3,885	8
9	RE Remove & Install DHWB-03 Kitchen high temp boiler with ne	2022	52,695		10	5,270	5,270	18,444	9
10	RE Install new relief valves for Boiler-2	2022	5,165		10	517	517	1,808	10
11	RE Excavate & repairs sewer pipes	2022	16,050		10	1,605	1,605	5,618	11
12									12
13	RE Tyco circuit seller, Flex connectors & butterfly valve for heatin	2023	11,788		10	1,179	1,179	2,947	13
14	RE Replace motor for pump for ahus	2023	4,386		10	439	439	1,097	14
15	RE Tyco pump assembly	2023	4,132		10	413	413	1,033	15
16	RE Pump assembly	2023	3,436		10	344	344	859	16
17	RE Purchase of coil for HVAC	2023	9,125		10	913	913	2,281	17
18	RE Install coil purchased from Barlow	2023	6,242		10	624	624	1,561	18
19	RE Fix Gas Leak - cutting through concrete, repair & replace pipe	2023	22,880		10	2,288	2,288	5,720	19
20	RE Replace 4" PVC pipe at chiller	2023	3,288		10	329	329	822	20
21	RE Piping setup & removal. Acid dean plate & frame exchanger o	2023	5,686		10	569	569	1,422	21
22	RE Install isolation valves closer to Chiller	2023	8,029		10	803	803	2,007	22
23	R&M renovate lobby, sprinkler, remove ceiling, drywall, paint	2023	9,047		10	905	905	2,261	23
24									24
25	RE: Excavate & fix drain pipe	2024	8,500		28	304	304	459	25
26	RE: Flooring- second floor corridors/co	2024	49,977		28	1,785	1,785	2,694	26
27	RE: Main entrance exterior slider door	2024	8,431		28	301	301	454	27
28	RE: Install backflow prevention pump	2024	17,345		28	619	619	934	28
29									29
30	Bled all the convectors on 3rd floor, drain cocks for risers on 1st	2024	4,226		28	151	151	226	30
31	floor								31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,062,653	\$		\$ 340,213	\$ 340,213	\$ 10,033,639	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 13,062,653	\$		\$ 340,213	\$ 340,213	\$ 10,033,639	1
2									2
3	Installed a feeder with bypass, maintenance to clean the	2024	3,990		28	142	142	214	3
4	condenser coils								4
5	Installed OEM inducer motor, maintenance and mgmt of installin	2024	2,773		28	99	99	149	5
6	a bypass valve								6
7	New honeywell control and new subbase for repairs and ran	2024	2,892		28	103	103	155	7
8	both heating boilers								8
9	Flooring - 2nd floor left corridor and 3rd floor corridors	2025	19,537		28	533	533	533	9
10	Replace sanitary tee and corroded pipes - supply line and sanitary	2025	11,210		28	238	238	238	10
11	Replace PVC pipes and copper pipes and valves - plumbing work	2025	17,690		28	322	322	322	11
12	installation of new walk in cooler	2025	13,807		28	167	167	167	12
13	New elctrical system to support heaters and one heat curtain	2025	5,365		28	65	65	65	13
14									14
15									15
16									16
17									17
18	Reconcile to book depreciation			175,648			(175,648)		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									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,139,917	\$ 175,648		\$ 341,883	\$ 166,235	\$ 10,035,481	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	\$1,067,340	\$16,352	\$126,765	\$110,413	5-10 yrs.	\$1,184,856	71
72	Current Year Purchases	17,540		1,267	1,267	5-10 yrs.	1,267	72
73	Fully Depreciated Assets	747,616					747,616	73
74	See Sch 13A	125,707		3,805	3,805		112,218	74
75	TOTALS	\$1,958,203	\$16,352	\$131,837	\$115,485		\$2,045,957	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79	Allocated from Mgmt Co.			27,548		754	754		24,861	79
80	TOTALS			\$27,548	\$	\$754	\$754		\$24,861	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$15,405,268	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$192,000	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$474,474	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$282,474	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$12,106,299	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	92
93			93
94			94
95		\$	95

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

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

Facility Name: Meadowbrook Manor Naperville

IDPH License ID Number: 0041285

Fiscal Year End: 12/31/2025

Schedule 13A

XI. Ownership Costs

Line 74 - Equipment

	Category of Equipment	Cost	Current Book Depreciation	Straight Line Depreciation	Life in Years	Accumulated Depreciation
1	Ability Rehab LLC	9,782		531		8,720
2	Allocation from BHCG Inc.	115,925		3,274		103,498
TOTAL		125,707	-	3,805	-	112,218

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
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	Allocation from management				3,354			6
7	TOTAL				\$ 3,354			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 N/A.

9. Option to Buy: YES NO Terms: N/A *

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: \$ 287,725 Description: See Sch 14A
(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	N/A		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning

Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2026	\$
13.	/2027	\$
14.	/2028	\$

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

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

Facility Name:

Meadowbrook Manor of Naperville

IDPH License ID Number:

0041285

Fiscal Year End:

12/31/2025

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Mattress and Bed Rental	100,465
Documents Storage	36,523
Nursing	128,087
Office Equipment	19,490
Allocated from management company	3,160
Total - Line 16	287,725

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

It is the policy of this facility to only hire certified nurses aides.
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

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

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

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

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

	1	2	3	4	5	6	7	8			
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	10A(7),39(2)	4031	hrs	\$ 262,031		\$ 1,416	4,031	\$ 263,447	1	
2	Licensed Speech and Language Development Therapist	10A(7),39(2)	2465	hrs	160,244		866	2,465	161,110	2	
3	Licensed Recreational Therapist			hrs						3	
4	Licensed Physical Therapist	10A(7),39(2)	5720	hrs	371,825		2,008	5,720	373,833	4	
5	Physician Care			visits						5	
6	Dental Care			visits						6	
7	Work Related Program			hrs						7	
8	Habilitation			hrs						8	
9	Pharmacy	39(2)		# of prescrpts			270,477		270,477	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10	
11	Academic Education			hrs						11	
12	Other (specify): <u>Dialysis</u>	39(2)				779	50,620	779	50,620	12	
13	Other (specify): <u>Oxygen</u>	39(2&3)				529	34,361	61,462	529	95,823	13
14	TOTAL				\$ 794,100	1,308	\$ 84,981	\$ 336,229	13,524	\$ 1,215,310	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.

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 821,753	\$ 877,465	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 1,379,816)	7,585,962	7,585,962	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	2,948	96,190	6
7	Other Prepaid Expenses	513,111	513,111	7
8	Accounts Receivable (owners or related parties)	2,669,931	2,669,931	8
9	Other(specify): See Sch 17A	(120,873)	(50,653)	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 11,472,832	\$ 11,692,006	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		279,600	13
14	Buildings, at Historical Cost		9,863,922	14
15	Leasehold Improvements, at Historical Cost	1,664,900	3,275,995	15
16	Equipment, at Historical Cost	1,707,821	1,985,751	16
17	Accumulated Depreciation (book methods)	(3,278,658)	(12,106,299)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Sch 17A	15,740	367,564	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 109,803	\$ 3,666,533	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 11,582,635	\$ 15,358,539	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,074,429	\$ 2,090,873	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	545,000	545,000	29
30	Accrued Salaries Payable	779,072	779,072	30
31	Accrued Taxes Payable (excluding real estate taxes)	79,419	79,419	31
32	Accrued Real Estate Taxes(Sch.IX-B)		220,500	32
33	Accrued Interest Payable	(8,620)	10,834	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Sch 17A	8,491,994	3,253,906	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 11,961,294	\$ 6,979,604	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	2,144,961	2,144,961	39
40	Mortgage Payable		11,672,323	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,144,961	\$ 13,817,284	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 14,106,255	\$ 20,796,888	46
47	TOTAL EQUITY(page 18, line 24)	\$ (2,523,620)	\$ (5,438,349)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 11,582,635	\$ 15,358,539	48

*(See instructions.)

Facility Name: Meadowbrook Manor Naperville
IDPH License ID Number: 0041285
Fiscal Year End: 12/31/2025

Schedule 17A
XV. Balance Sheet
Line 9 Current Assets Other (specify):

Description		Operating	After Consolidation
10017	West Suburban - Trust Fund	2,906	2,906
10026	Refund Exchange	(123,779)	(123,779)
12240	Exchange Account	-	-
16540	Mortgage Cost	7,373	125,342
16550	Accum Amort-Mortgage Costs	(7,373)	(55,122)
Total - Line 9		(120,873)	(50,653)

- -

XV. Balance Sheet
Line 23 Long-Term Assets Other (specify):

Description		Operating	After Consolidation
15100	Real Estate Tax Escrow Deposit	-	176,174
15110	Replacement Reserves	-	175,650
16700	Preferred Stock-Short Term Inv	15,000	15,000
17220	Due From J&D Partners LLC	200	200
17320	Due From MMN Partners LLC	540	540
Total - Line 23		15,740	367,564

- -

XV. Balance Sheet
Line 36 Other Current Liabilities (specify):

Description		Operating	After Consolidation
10027	Trust Fund Transfer	(964)	(964)
10041	Amex Credit Card	11,116	11,116
15115	Hazard Insurance Escrow	-	(18,000)
17010	Due To/From Lee Manor	14,519	14,519
17300	Due To/From Naperville	-	512,511
17630	Due From BHC - VIII	81,279	81,279
20030	Accrued Operating Expense	40,009	63,009
20205	Accrued 401k Matching Fund	22,467	22,467
20250	Accrued Rent	5,755,599	-
20260	Accrued Management Fees	130,479	130,479
20310	Garnishments & wage assignmen	11,635	11,635
21150	Professional Liability Claims	200,000	200,000
21510	Resident Refunds	2,187,279	2,187,279
21530	Resident Trust	38,576	38,576
Total - Line 36		8,491,994	3,253,906

- -

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,933,034)	1
2	Restatements (describe):		2
3	Difference in opening RE	194,569	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,738,465)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,214,845	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,214,845	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)	\$ (2,523,620)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Meadowbrook Manor Naperville

0041285

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	\$ 22,561,995	1
2	Discounts and Allowances for all Levels	(1,444,638)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 21,117,357	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,586,462	6
7	Oxygen	39,905	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,626,367	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	175,924	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	121,720	19
20	Radiology and X-Ray	38,475	20
21	Other Medical Services	52,400	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 388,519	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	955	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 955	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Sch 19A</u>	91,486	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 91,486	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 23,224,684	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,194,463	31
32	Health Care	9,207,268	32
33	General Administration	4,789,031	33
	B. Capital Expense		
34	Ownership	1,726,539	34
	C. Ancillary Expense		
35	Special Cost Centers	2,459,225	35
36	Provider Participation Fee	633,313	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 22,009,839	40
41	Income before Income Taxes (line 30 minus line 40)**	1,214,845	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,214,845	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 5,796,507.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)		45
46	MMAI-Medicaid is the Primary Payer	10,611,662.00	46
47	MMAI-Medicare is the Primary Payer	42,821.00	47
48	Private Pay	3,094,741.00	48
49	Medicare Part A	909,803.00	49
50	Other-(specify)	661,823.00	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)	\$ 21,117,357	56

Facility Name: Meadowbrook Manor Naperville

IDPH License ID Number: 0041285

Fiscal Year End: 12/31/2025

Schedule 19A

XVII. Income Statement

Line 28 Other Revenue (specify):

Description		Amount
59850	CNA - Training Income	20,044
59911	Misc. Income	71,442
Total - Line 28		91,486
		-

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	1,470	1,800	\$ 145,745	\$ 80.97	1
2	Assistant Director of Nursing	1,888	2,312	146,740	63.47	2
3	Registered Nurses	43,681	53,494	2,609,610	48.78	3
4	Licensed Practical Nurses	31,754	38,887	1,713,505	44.06	4
5	CNAs & Orderlies	97,028	118,823	2,894,975	24.36	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	15,626	20,361	305,644	15.01	10
11	Social Service Workers	5,847	7,160	224,819	31.40	11
12	Dietician	31,192	38,199	760,771	19.92	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	4,775	5,847	131,129	22.43	17
18	Housekeepers	25,981	31,817	560,603	17.62	18
19	Laundry	6,395	7,831	130,986	16.73	19
20	Administrator	1,646	2,016	193,048	95.76	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	6,664	8,161	282,514	34.62	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,529	1,872	49,075	26.22	31
32	Other Health C: See Sch 20A	14,751	18,066	499,828	27.67	32
33	Other(specify) See Sch 20A	2,979	3,648	228,542	62.65	33
34	TOTAL (lines 1 - 33)	293,206	360,294	\$ 10,877,534 *	\$ 30.19	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	\$ 33,136	1(3)	35
36	Medical Director	Monthly	21,600	1(3)	36
37	Medical Records Consultant			9(7)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	43,058	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	Monthly	2,010	11(3)	44
45	Social Service Consultant	Monthly	901	12(3)	45
46	Other(specify)				46
47	Infectious Disease Consultant	Monthly	12,000	10(3)	47
48					48
49	TOTAL (lines 35 - 48)		\$ 112,705		49

C. CONTRACT NURSES

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

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

** See instructions.

Facility Name:

Meadowbrook Manor Naperville

IDPH License ID Number:

0041285

Fiscal Year End:

12/31/2025

Schedule 20A

XVIII. Staffing and Salary Costs

Line 32- Other Health Care

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages
Ward Clerks	8,522	10,437	212,867
Central Supply	1,670	2,046	43,234
MDS Coordinator	4,559	5,583	243,727
	14,751	18,066	499,828

Line 33- Other

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages
Marketing Wages	1,581	1,936	121,824
Custom Customer Experience	1,398	1,712	106,718
	2,979	3,648	228,542

Facility Name: Meadowbrook Manor Naperville
IDPH License ID Number: 0041285
Fiscal Year End: 12/31/2025

Schedule 21C

XIX. SUPPORT SCHEDULES
C. Professional Services

Vendor	Type	Amount
RSM US LLP	Accounting	92,899
Cherry Bekaert Advisory Services	Accounting	5,635
Paylocity	Payroll Processing	41,413
EDWARD HEALTH VENTURES	Professional Services	1,435
ALLEGRO RECORD SOLUTIONS	Professional Services	1,250
CHERYLYN CINDY CORCUERA	Professional Services	720
MAVEN HEALTH PARTNERS LLC	Professional Services	2,800
BLUEWIRE COMMUNICATIONS	Professional Services	88
PERSONNEL PLANNERS INC	Professional Fees	1,500
TERRILL CONSULTING SERVICES INC	Professional Fees	33,967
INNOVATIVE LTC SOLUTIONS	Professional Fees	7,417
PAMSKI SOLUTIONS	Professional Fees	150
BUTTERFIELD HEALTHCARE GROUP	Professional Fees	5,000
EQUIFAX WORKFORCE	Professional Fees	161
BEN LAZARE CONSULTING INC	Professional Fees	2,500
POINTCLICKCARE TECHNOLOGIES II	Data processing fees	153,739
INOVALON PROVIDER	Data processing fees	17,327
SMARTLINX SOLUTIONS LLC	Data processing fees	42,342
Rackspace	Data processing fees	1,050
SAM JAFARI & LISA JAFARI	Legal Fees	266
POLSINELLI PC	Legal Fees	15,369
HIPP LAW OFFICE	Legal Fees	8,483
Kilpatrick	Legal Fees	953
PARAGON HEATING & COOLING	Legal Fees	505
Total (agree to Schedule V, line 19, column 3)		436,969
Allocated from RE Entity Legal Fees		266
Allocated from RE Entity Accounting Fees		30,334
Allocated from RE Entity Professional Services		300
Allocated from BHCG		29,658
Allocated from Ability		10,477
Less: Non-Allowable Legal Fees		(1,759)
Total (agree to Schedule V, line 19, column 8)		506,245

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? 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>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>623</u> |
| <u></u> | <u></u> |
| <u></u> | <u></u> |
| | <u>623</u> Total |
- (3) List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.
- | | |
|---|------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>623</u> |
| <u></u> | <u></u> |
| <u></u> | <u></u> |
| <u></u> | <u></u> |
| | <u>623</u> Total |
- (4) EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)
- | | |
|---|--------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>1,246</u> |
| <u></u> | <u></u> |
| <u></u> | <u></u> |
| <u></u> | <u></u> |
| | <u>1,246</u> Total |
- (5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 96,890 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. \$ 633,313
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. \$ No Has any meal income been offset against related costs? No Indicate the amount. \$
- (12) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? Adequate records have been maintained
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- 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. \$ N/A
- (13) Has an audit been performed by an independent certified public accounting firm?
Firm Name: N/A
- (14) Have all costs which do not relate to the provision of long term care been adjusted out 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.