

		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: 0044180

Facility Name: Alden Courts of Waterford

Address: 1991 Randi Drive Aurora 60504
Number City Zip Code

County: Kane

Telephone Number: (630) 851-1466 Fax # (630) 585-1008

HFS ID Number:

Date of Initial License for Current Owners: 12/6/2001

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☐ "Sub-S" Corp.
☒ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or
Administrator
of Provider

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

Paid
Preparer

(Signed)
(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 Courts of Waterford # 0044180 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	60	Skilled (SNF)	60	21,900	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	60	TOTALS	60	21,900	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	56	60	28	44	52	2,552	543	3,335	8
9	SNF/PED									9
10	ICF	5,278	5,518	3,577		2,852			17,225	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	5,334	5,578	3,605	44	2,904	2,552	543	20,560	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 93.88%

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 12/29/2001

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

K. Was the facility certified for Medicare during the reporting year?
YES ☐ NO ☐ If YES, enter certified beds.
number of certified beds 60

Medicare Intermediary Wellpoint Federal

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 Courts of Waterford # 0044180 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	370,644	21,395	12,502	404,541	726	405,267	3,225	408,492			1
2	Food Purchase		148,415		148,415	(20,745)	127,670	2,932	130,602			2
3	Housekeeping	124,066	28,160		152,226	1,273	153,499	7,026	160,525			3
4	Laundry	37,289	12,202		49,491		49,491		49,491			4
5	Heat and Other Utilities			163,316	163,316		163,316	1,898	165,214			5
6	Maintenance	28,753		189,286	218,039		218,039	8,250	226,289			6
7	Other (specify):* related party, med.waste,scavenger,security			15,064	15,064		15,064	5,239	20,303			7
8	TOTAL General Services	560,752	210,172	380,168	1,151,092	(18,746)	1,132,346	28,570	1,160,916			8
	B. Health Care and Programs											
9	Medical Director			6,000	6,000		6,000		6,000			9
10	Nursing and Medical Records	2,592,872	85,635	38,311	2,716,818	17,652	2,734,470	24,385	2,758,855			10
10a	Therapy		725	24,000	24,725		24,725		24,725			10a
11	Activities	160,388	4,847	3,467	168,702	410	169,112		169,112			11
12	Social Services											12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party, Resident	66,905			66,905		66,905	3,248	70,153			15
16	TOTAL Health Care and Programs	2,820,165	91,207	71,778	2,983,150	18,062	3,001,212	27,633	3,028,845			16
	C. General Administration											
17	Administrative	149,347			149,347		149,347	90,245	239,592			17
18	Directors Fees											18
19	Professional Services			430,941	430,941		430,941	(392,343)	38,598			19
20	Dues, Fees, Subscriptions & Promotions			98,482	98,482	(374)	98,108	(90,152)	7,956			20
21	Clerical & General Office Expenses	128,706	9,265	130,435	268,406		268,406	178,315	446,721			21
22	Employee Benefits & Payroll Taxes			595,395	595,395	684	596,079	(3,977)	592,102			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,633	1,633	374	2,007	736	2,743			24
25	Other Admin. Staff Transportation			91	91		91	7,391	7,482			25
26	Insurance-Prop.Liab.Malpractice			164,850	164,850		164,850	11,897	176,747			26
27	Other (specify):* related party			61,677	61,677		61,677	(23,457)	38,220			27
28	TOTAL General Administration	278,053	9,265	1,483,504	1,770,822	684	1,771,506	(221,345)	1,550,161			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,658,970	310,644	1,935,450	5,905,064		5,905,064	(165,142)	5,739,922			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			62,735	62,735		62,735	246,387	309,122			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			695	695		695	122,251	122,946			32
33	Real Estate Taxes			37,902	37,902	(37,902)		38,546	38,546			33
34	Rent-Facility & Grounds			457,149	457,149	37,902	495,051	(495,051)				34
35	Rent-Equipment & Vehicles			24,230	24,230		24,230	16,890	41,120			35
36	Other (specify):* MIP							43,097	43,097			36
37	TOTAL Ownership			582,711	582,711		582,711	(27,880)	554,831			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		188,541	485,426	673,967		673,967	(77,497)	596,470			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			275,943	275,943		275,943		275,943			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		188,541	761,369	949,910		949,910	(77,497)	872,413			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	3,658,970	499,185	3,279,530	7,437,685		7,437,685	(270,519)	7,167,166			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	(20,745) (Cr) 20,745	Employee Meals Employee Meals
22	1	(20,061) (Cr) 726	Uniform Reclass Uniform Reclass
	3	1,273	Uniform Reclass
	4		Uniform Reclass
	6		Uniform Reclass
	10	17,652	Uniform Reclass
	11	410	Uniform Reclass
	21		Uniform Reclass
10	39	- (Cr) -	Oxygen Cost Reclass Oxygen Cost Reclass
33	34	(37,902) (Cr) 37,902	Rent - Real Estate Tax on associated landowner (Pg 6) Rent - Real Estate Tax on associated landowner (Pg 6)
20	24	(374) 374	Reclass Out of State travel Reclass Out of State travel
		-	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	(4,176)	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	(73,888)	30		9
10	Interest and Other Investment Income	(29)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,083)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(325)	32		18
19	Entertainment	(143)	20		19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(3,430)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(61,677)	27		24
25	Fund Raising, Advertising and Promotional	(89,842)	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)	\$ (234,593)		\$	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)	13,601		34
35	Other- Attach Schedule	(49,527)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (35,926)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (270,519)		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	\$ (534)	20	1
2	Other Expenses Related to Lobbying Activities			2
3				3
4	Expense curr yr purchases under threshold	10,310	6	4
5	Utility - Electric Late Fee	(93)	21	5
6	Utility - Water Late Fee	(196)	21	6
7				7
8	Micellaneous Income - Record Copies	(3)	10	8
9	Vendor Discounts		10	9
10	elim donation for J. Botel		20	10
11	Add any RE tax refunds for non-2022 tax yr (Ref 33)		33	11
12				12
13	Adj for ABC related party profit - Pg12C	75	30	13
14	Dpreciation adjustment for prior year	5,334	30	14
15	Aurora Chamber of Commerce fee		20	15
16	Oswego Chamber of Commerce fee		20	16
17	Naperville Chamber of Commerce fee		20	17
18				18
19				19
20	Eliminate depreciation expense for non-care assets	(5,334)	30	20
21				21
22	Back out LLC mrtge int in excess of CON limit	(59,086)	32	22
23				23
24	Back out LLC bank charges		21	24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(49,527)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Courts of Waterford # 0044180 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	6,814	(3,589)	0	0	0	0	0	0	0	3,225	1
2	Food Purchase	(1,083)	0	0	4,015	0	0	0	0	0	0	0	2,932	2
3	Housekeeping	0	0	7,026	0	0	0	0	0	0	0	0	7,026	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,898	0	0	0	0	0	0	0	0	1,898	5
6	Maintenance	6,134	81	7,161	0	0	0	(108)	(5)	(5,013)	0	0	8,250	6
7	Other (specify):*	0	0	5,239	0	0	0	0	0	0	0	0	5,239	7
8	TOTAL General Services	5,051	81	28,138	426	0	0	(108)	(5)	(5,013)	0	0	28,570	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	(3)	0	24,021	1,064	(697)	0	0	0	0	0	0	24,385	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	3,248	0	0	0	0	0	0	0	0	3,248	15
16	TOTAL Health Care and Programs	(3)	0	27,269	1,064	(697)	0	0	0	0	0	0	27,633	16
	C. General Administration													
17	Administrative	0	0	90,245	0	0	0	0	0	0	0	0	90,245	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(3,430)	6,850	(395,763)	0	0	0	0	0	0	0	0	(392,343)	19
20	Fees, Subscriptions & Promotions	(90,519)	0	367	0	0	0	0	0	0	0	0	(90,152)	20
21	Clerical & General Office Expenses	(289)	0	178,604	0	0	0	0	0	0	0	0	178,315	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(3,977)	0	0	0	0	0	0	(3,977)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	736	0	0	0	0	0	0	0	0	736	24
25	Other Admin. Staff Transportation	0	0	7,391	0	0	0	0	0	0	0	0	7,391	25
26	Insurance-Prop.Liab.Malpractice	0	11,530	367	0	0	0	0	0	0	0	0	11,897	26
27	Other (specify):*	(61,677)	0	38,220	0	0	0	0	0	0	0	0	(23,457)	27
28	TOTAL General Administration	(155,915)	18,380	(79,833)	0	(3,977)	0	0	0	0	0	0	(221,345)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(150,867)	18,461	(24,426)	1,490	(4,674)	0	(108)	(5)	(5,013)	0	0	(165,142)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Courts of Waterford # 0044180 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	(73,813)	306,347	13,853	0	0	0	0	0	0	0	0	246,387	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(59,440)	179,851	1,840	0	0	0	0	0	0	0	0	122,251	32
33	Real Estate Taxes	0	37,902	644	0	0	0	0	0	0	0	0	38,546	33
34	Rent-Facility & Grounds	0	(495,051)	0	0	0	0	0	0	0	0	0	(495,051)	34
35	Rent-Equipment & Vehicles	0	0	16,890	0	0	0	0	0	0	0	0	16,890	35
36	Other (specify):*	0	43,097	0	0	0	0	0	0	0	0	0	43,097	36
37	TOTAL Ownership	(133,253)	72,146	33,227	0	0	0	0	0	0	0	0	(27,880)	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	(14,499)	(4,157)	(58,841)	0	0	0	0	0	(77,497)	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	(14,499)	(4,157)	(58,841)	0	0	0	0	0	(77,497)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(284,120)	90,607	8,801	(13,009)	(8,831)	(58,841)	(108)	(5)	(5,013)	0	0	(270,519)	45

VII. RELATED PARTIES

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

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

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental income	\$ 495,051	Waterford Rehab and Courts, LLC	0.00%	\$	\$ (495,051)	1
2	V	32	Interest Inn - R/R	16				(16)	2
3	V	19	Accounting fees				4,750	4,750	3
4	V	20	Corporate annual report						4
5	V	33	Real estate taxes				37,902	37,902	5
6	V	26	Property & liability insurance				11,530	11,530	6
7	V	36	Mortgage insurance				43,097	43,097	7
8	V	32	Mortgage interest				176,313	176,313	8
9	V	30	Depreciation				306,347	306,347	9
10	V	32	Amortization				3,554	3,554	10
11	V	19	Professional fees				2,100	2,100	11
12	V	21	Bank Charges						12
13	V	6	Licenses & Inspections				81	81	13
14	Total			\$ 495,067			\$ 585,674	\$ * 90,607	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%	\$ 1,898	\$ 1,898	15
16	V	24	Travel & Seminar				736	736	16
17	V	25	Other Admin Travel				7,391	7,391	17
18	V	26	Insurance				367	367	18
19	V	20	Dues & Subscriptions				367	367	19
20	V	30	Depreciation				13,853	13,853	20
21	V	33	Real Estate Tax				644	644	21
22	V	35	Rent-Equip & Vehicle				16,890	16,890	22
23	V	32	Interest				1,840	1,840	23
24	V	1	Dietary Salary				6,814	6,814	24
25	V	3	Housekeeping Salary				7,026	7,026	25
26	V	7	Employee Benefits -Gen'I Servs				5,239	5,239	26
27	V	10	Nurs & Med Records Salary				24,021	24,021	27
28	V	15	Employee Benefits -Health Care				3,248	3,248	28
29	V	17	Administrative Salary				90,245	90,245	29
30	V	27	Employee Benefits - Admin				38,220	38,220	30
31	V	19	Professional fees	418,656			22,893	(395,763)	31
32	V	21	Gen'I & Admin	27,360			205,964	178,604	32
33	V	6	Repair & Maint.	47,618			54,779	7,161	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 493,634			\$ 502,435	\$ * 8,801	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.	\$12,502	Prism Health Care Services, Inc.	0.00%	\$	\$(12,502)	15
16	V	1	Dietary Salary				6,497	6,497	16
17	V	2	Tube feeding	1,792			1,595	(197)	17
18	V	10	Equip. Rental	360			395	35	18
19	V	39	Ancillary supplies	21,096			2,598	(18,498)	19
20	V	1	Gen'l & Admin & benefits				2,416	2,416	20
21	V	2	Gen'l & Admin & benefits				4,212	4,212	21
22	V	10	Gen'l & Admin & benefits				1,029	1,029	22
23	V	39	Gen'l & Admin & benefits				3,999	3,999	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			\$35,750			\$22,741	\$*(13,009)	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	\$ 155,872	Forum Extended Care II, Inc.	0.00%	\$ 148,471	\$ (7,401)	15
16	V	39	I.V.	5,992			5,708	(284)	16
17	V	39	Wound Care-Product only	5,488			5,228	(260)	17
18	V	10	House Stock	11,074			10,548	(526)	18
19	V	10	Pharm Consult	3,600			3,429	(171)	19
20	V	22	Employee Vaccinations	3,977				(3,977)	20
21	V	39	Employee Vaccinations				3,788	3,788	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			\$ 186,003			\$ 177,172	\$ * (8,831)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 496,853	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 438,012	\$ (58,841)	15
16	V								16
17	V		(Use Ln 10a for DD homes)						17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 496,853			\$ 438,012	\$ * (58,841)	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	\$ 9,141	Alden Bennett Construction Company, Inc.		\$ 9,033	\$ (108)	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			\$ 9,141			\$ 9,033	\$ * (108)	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	\$ 1,304	Alden Design Group, Ltd.	0.00%	\$ 1,299	\$ (5)	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			\$ 1,304			\$ 1,299	\$ * (5)	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	Grounds Maintenance	\$ 76,800	Waterford Management Services, Inc.		\$ 71,787	\$ (5,013)	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			\$ 76,800			\$ 71,787	\$ * (5,013)	39

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

Ownership Listing-1

ID# 0044180

12/31/2025

Waterford Rehab and Courts, LLC

Management

Operator/Licensee

Ownership	Ownership	Ownership
------------------	------------------	------------------

[illegible]

Facility Name & ID Number

Alden Courts of Waterford

0044180

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	35.75	197,060	0.588	1.47	Salary	\$ 2,940	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Svcs	Technical Nursing	13.36	104,442	0.588	1.47	Salary	1,558	10-7	2
3	Terry Magnusson	Dir. of Property Man	Building equipmen	0.00	104,442	0.588	1.47	Salary	1,558	6-7	3
4	Ina Schlossberg	Board Member	Events and special	0.00	104,442	0.588	1.47	Salary	1,558	17-7	4
5	Audra Elisco	Medical Records Co	Medical record ma	13.36	79,067	0.588	1.47	Salary	1,180	21-7	5
6	Randi Schlossberg-Schullo	President	General Oper.	13.36	197,060	0.5145	1.47	Salary	2,940	6-7, 17-7	6
7	Joseph Schullo	Project Manager	General Operation	4.03	197,060	0.5145	1.47	Salary	2,940	17-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 14,674		13

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

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

Ending: 2/31/2025

(773-286-8038

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,397,134	36	\$ 129,003	\$	20,560	\$ 1,898	1
2	24	Trav & Seminar	Patient Days	1,397,134	36	49,988		20,560	736	2
3	25	Other Admin Travel	Patient Days	1,397,134	36	502,227		20,560	7,391	3
4	26	Insurance	Patient Days	1,397,134	36	24,931		20,560	367	4
5	20	Dues & Subscriptions	Patient Days	1,397,134	36	24,937		20,560	367	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		20,560	644	7
8	35	Rent-Equip & Vehicle	Patient Days	1,397,134	36	1,147,743		20,560	16,890	8
9	32	Interest	Patient Days	1,397,134	36	125,066		20,560	1,840	9
10	1	Dietary Salary	Patient Days	1,397,134	36	463,044	463,044	20,560	6,814	10
11	3	Housekeeping Salary	Patient Days	1,397,134	36	477,424	477,424	20,560	7,026	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,397,134	36	356,025		20,560	5,239	12
13	10	Nurs & Med Records Salary	Patient Days	1,397,134	36	1,632,344	1,632,344	20,560	24,021	13
14	15	Employee Benefits -Health Care	Patient Days	1,397,134	36	220,704		20,560	3,248	14
15	17	Administrative Salary	Patient Days	1,397,134	36	6,132,499	6,132,499	20,560	90,245	15
16	27	Employee Benefits - Admin	Patient Days	1,397,134	36	2,597,178		20,560	38,220	16
17	19	Professional fees	Patient Days	1,397,134	36	518,567		20,560	7,631	17
18	19	Professional fees	Revenue charged	33,202,232	36	1,210,351	1,210,351	418,656	15,262	18
19	21	Gen'I & Admin	Patient Days	1,397,134	36	13,996,050	11,866,101	20,560	205,964	19
20	6	Repair & Maint.	Patient Days	1,397,134	36	559,530		20,560	8,234	20
21	6	Repair & Maint.	Revenue charged	1,731,722	36	1,692,724	1,692,724	47,618	46,546	21
22										22
23										23
24										24
25	TOTALS					\$ 32,402,789	\$ 23,474,487		\$ 502,436	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	\$26,384.33	8/30/21	\$ 8,345,715	\$ 7,771,703	09/01/2061	2.2500	\$ 176,313	1	
2	Int related to f/a > CON limit		x	Mortgage							(59,086)	2	
3												3	
4	Amortization		x	Operating loss loan/Mortgage							3,554	4	
5	Insurance Interest (GL7035)		x	Medical Malpractice							370	5	
	Working Capital												
6	Related party-AMS		x	Working capital							1,840	6	
7												7	
8												8	
9	TOTAL Facility Related				\$26,384.33		\$ 8,345,715	\$ 7,771,703			\$ 122,991	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		x								(16)	10	
11	Interest Income (GL 4975)		x								(29)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (45)	14	
15	TOTALS (line 9+line14)						\$ 8,345,715	\$ 7,771,703			\$ 122,946	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 43,097 Line # 36

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

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

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2024 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		\$	37,080	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	37,586	2
3. Under or (over) accrual (line 2 minus line 1).				\$	506	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	38,040	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.				\$		6
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.				\$	38,546	7
Assessed Value from Real Estate Tax Bill:	2024	1,347,215	8			
Real Estate Tax Bill for Calendar Year:	2020	78,987	9			
	2021	82,548	10			
	2022	83,446	11			
	2023	89,953	12			
	2024	92,354	13			
The current year accrual is based on an estimated 3% increase of the prior year tax.						
Bill reflects total cost. In this case, the bill is split between two entities (shared bill).						
\$92,353.92 x 40% = \$36,941.57						

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

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Courts of Waterford COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0044180

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	\$ 644.00
2.		\$	\$
3. 15-36-202-005	Nursing facility	\$ 92,353.92	\$ 36,941.57
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 136,100.92	\$ 37,585.57

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: 40,118 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	101,930		1999		\$ 441,822	
2							
3	TOTALS	101,930				\$ 441,822	

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	64			2001	\$ 6,232,935	\$	40	\$ 141,152	\$ 141,152	\$ 3,456,765
5				2002	2,479					
6	Adjustment to correct to CON cost									
7	(Net = \$5,646,092)									
8										
	Improvement Type**									
9	storm/sewer-ltd p/s			2003	9,011		25	360	360	8,280
10	concrete/curbs/gutters-ltd p/s			2003	887		15			887
11	concrete walks-ltd p/s			2003	1,915		15			1,915
12	asphalt paving-ltd p/s			2003	1,689		10			1,689
13	street lighting-ltd p/s			2003	5,352		15			5,352
14	wrought iron fencing-ltd p/s			2003	2,510		25	100	100	2,300
15	piers-ltd p/s			2003	2,654		15			2,654
16	exterior signs-ltd p/s			2003	861		12			861
17	brick pavers-ltd p/s			2003	215		10			215
18	waterfalls-ltd p/s			2003	2,223		20			2,223
19	gate house-ltd p/s			2003	1,076		15			1,076
20	retaining walls-ltd p/s			2003	789		20			789
21	external roads-ltd p/s			2003	10,781		10			10,781
22										
23	cabinets/plastic laminate			2002	4,267		20			4,267
24	phone system			2002	1,819		10			1,819
25	snow gems/safe walkways			2002	1,510		10			1,510
26	plumbing/valve work			2002	2,814		15			2,814
27	renovation of atrium area			2002	26,717		10			26,717
28	install gas piping			2002	6,276		20			6,276
29	murals on walls			2002	2,500		5			2,500
30	thermostat			2002	4,198		3			4,198
31	plumbing/valve work			2002	2,425		5			2,425
32	rotor repair-bus			2002	662		3			662
33										
34	related party-Ams/ Waterford p/s			2001	649,206					649,206
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 Courts of Waterford

0044180

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-cap existing patios	2003	\$ 12,988	\$	15	\$	\$	\$ 12,988	37
38	ABC - Atrium renovation (change order)	2004	25,000		10			25,000	38
39	Great Lakes - Inner entrance/exit work	2004	1,229		10			1,229	39
40	GT Mechanical-Fire/smoke damper	2005	2,594		10			2,594	40
41	Wtrfd Inv-Montgomery Rd expansion	2006	10,791		10			10,791	41
42	ABC-Replacement carpets for patient rooms	2006	4,449		5			4,449	42
43	ABC-Emergency outlets vent	2007	2,282		20	114	114	2,166	43
44	ABC [Cobra Concrete&Strip It]-Replace walk/curb w/concrete m	2007	906		15			906	44
45	GT Mechanical-HVAC parts (bearing assemblies/couple/motor)	2008	2,765		10			2,765	45
46	GT Mechanical - Replace bearing assemblies	2009	3,387		5			3,387	46
47	Top Notch - Compressor for freezer	2010	1,317		5			1,317	47
48	HVAC repairs - fixed programs in DX9100	2012	1,667		10			1,667	48
49	Fish tank modification and repair - Clifford Hartgrove	2012	1,045		5			1,045	49
50	Elevator Panels - Key Products Interior	2012	1,069		10			1,069	50
51	Slab caulking for patio - ABC	2012	3,527		10			3,527	51
52	Physical/Occupational room remodel - ABC	2013	131,543		20	6,577	6,577	83,857	52
53	Railings at entrance (Rockford Ornamental Iron)	2013	3,813		20	191	191	2,419	53
54	Permit - therapy room remodel (City of Aurora)	2013	2,209		20	110	110	1,366	54
55	Fire damper replacement/repair labor (GT Mechanical)	2013	4,567		10			4,567	55
56	Washer inverter (Equipment International)	2013	1,925		5			1,925	56
57	Brackets for HVAC duct support - ABC	2013	2,165		20	108	108	1,314	57
58	Resurface activity patio - Superior Installations	2013	10,936		8			10,936	58
59	Generator cooling system, replaced radiator, thermostat, gasket &	2014	2,103		10			2,103	59
60	Landscaping, replace infested ash trees - ABC	2014	21,061		15	1,404	1,404	16,029	60
61	Landscaping, replace infested ash trees - ABC	2014	1,595		15	106	106	1,193	61
62	Light pole repair - ABC	2014	2,120		10			2,120	62
63	Paving, parking lot, sealcoat/restripe - ABC	2014	13,386		8			13,386	63
64	Paving, parking lot, sealcoat/restripe - ABC	2014	5,734		8			5,734	64
65	Fireproofing, elevator beam - ABC	2014	1,055		10			1,055	65
66	HVAC, carpet,wallpaper, sprinkler, etc. - ABC	2015	3,366		10	24	24	3,366	66
67	Muffler MEI for elevator - Schindler Elevator	2015	979		5			979	67
68	Chiller expansion valve & board - GT Mechanical	2016	6,314		5			6,314	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,267,658	\$		\$ 150,246	\$ 150,246	\$ 4,431,744	70

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,267,658	\$		\$ 150,246	\$ 150,246	\$ 4,431,744	1
2	Building Wing A Remodel - Converting 22 sheltered care	2017	530,023		24	21,634	21,634	192,903	2
3	beds to 20 snf beds, including new:exam room, soiled utility,								3
4	clean utility, clean linen storage, med room, tub & shower								4
5	rooms, common area flooring, wallcovering and pantry								5
6	cabinetry with necessary electrical, plumbing & hvac								6
7	Fire Wall - Integrity Contractors - Built from top of existing	2017	4,980		15	332	332	2,933	7
8	wall to underside of roof deck								8
9	Smoke dampers (8) - ABC/GT Mechanical	2017	11,786		10	1,179	1,179	10,512	9
10	Wing A Remodel-CON Services-Arnstein&Lehr-A Wing	2018	5,990		27	222	222	1,774	10
11	Water main line-mitigation-GarMcKenz	2018	8,143		10	814	814	5,902	11
12	Water main Line-Triton Plumbing	2018	12,412		10	1,241	1,241	8,894	12
13	Carpet Prep (Activity Rooms) - Floor & Wall Carpet	2018	4,235		5			4,235	13
14									14
15	Carpentry, drywall, painting, insulation, flooring, tile,	2020	457,248		21	21,774	21,774	114,313	15
16	electrical work, plumbing, HVAC- Building Wing C								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									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,302,475	\$		\$ 197,442	\$ 197,442	\$ 4,773,210	34

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

XL OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$8,302,475	\$		\$197,442	\$197,442	\$4,773,210	1
2									2
3	Adj for ABC related party profit	2012	218	10		10		135	3
4	Adj for ABC related party profit	2013	1,800	67		67		871	4
5	Adj for ABC related party profit	2014	(85)	(3)		(3)		(36)	5
6	Adj for ABC related party profit	2015	(6)					(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									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$8,304,401	\$74		\$197,516	\$197,442	\$4,774,174	34

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

Facility Name & ID Number Alden Courts of Waterford

0044180

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 8,304,401	\$ 74		\$ 197,516	\$ 197,442	\$ 4,774,174	1
2	Forum Prof Ctr: Remodeling 1979-1995	1979	64,367		20			64,367	2
3	Forum Prof Ctr: Asphalt/Design/etc.	2000	2,120		10			2,120	3
4	Forum Prof Ctr: Remodel/electrical	2001	826		7			826	4
5	Forum Prof Ctr: bathroom remodel	2002	731		5			731	5
6	Forum Prof Ctr: remodel suites/etc.	2003	939		9			939	6
7	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,891		7			2,891	7
8	Forum Prof Ctr: Suite renovation	2005	2,788		10			2,788	8
9	Forum Prof Ctr: Superior installations, etc.	2006	139		4			139	9
10	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	561		7			561	10
11	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	482		7			482	11
12	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	981		10			981	12
13	Forum Prof Ctr: Building Renovations	2010	1,669		5			1,669	13
14	Forum Prof Ctr: Building Renovations	2011	5,242	43	10	43		5,200	14
15	Forum Prof Ctr: Building Renovations	2012	319	2	15	2		317	15
16	Forum Prof Ctr: Building Renovations	2013	477		10			477	16
17	Forum Prof Ctr: Elect Install/sewer excavation	2014	486		10			486	17
18	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	395	5	10	5		374	18
19	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	1,114	124	13	124		1,072	19
20	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,du	2018	24,135	1,540	15	1,540		12,245	20
21	Forum Prof Ctr: floors, walls,plumbing,hvac,carpentry	2019	1,450	149	10	149		992	21
22	Forum Prof Ctr: PktLot,door frames,windows	2020	633	33	3-10	33		480	22
23	Forum Prof Ctr:water tank suite 140	2021	70	7	7	7		29	23
24	Forum Prof Ctr: Water tank & 102 suite expansion	2022	1,518	308	7	308		898	24
25	Forum Prof Ctr: Catch basin, IT & Legal suite buildout	2023	1,465	249	7	249		942	25
26	Forum Prof Ctr: Suite 101 renov: walls, elect, etc.	2024	609	122	5	122		122	26
27	Forum Prof Ctr: CarpetHallways,Suite 101 improvements	2025	3,764	670	13	670		670	27
28	Alden Mgt Servs: Remodel suites 1993 & 2002	2002	6,851		13			6,851	28
29	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81		15			81	30
31	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	2,579	15	2,579		19,335	31
32	Alden Mgt Servs: Building IT network cabling	2023	412	27		27		105	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,475,617	\$ 5,933		\$ 203,375	\$ 197,442	\$ 4,909,290	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 8,475,617	\$ 5,933		\$ 203,375	\$ 197,442	\$ 4,909,290	1
2	Resurface Parking Lot - Alden Bennett Construction	2021	95,480		15	6,365	6,365	31,825	2
3	Door, Interior Slider Repair/ABC	2022	2,335		5	467	467	1,829	3
4	Motor Repair/GT Mech	2022	1,794		5	359	359	1,346	4
5	Door Sliders Repair,exter-Alden Bennett Construction	2022	1,699		5	340	340	1,020	5
6	Repairs,Pipe Break, Underneath Building/Kustom US INC.	2023	17,127		5	3,425	3,425	7,706	6
7	Insulation & New Valves, Boiler Room - GT Mech	2023	9,955		10	995	995	2,239	7
8	Hot Thermostat Vav Box - GT Mech	2024	5,023		5	1,005	1,005	1,507	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									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,609,031	\$ 5,933		\$ 216,331	\$ 210,398	\$ 4,956,762	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		\$ 8,609,031	\$ 5,933		\$ 216,331	\$ 210,398	\$ 4,956,762	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----->			62,735			(62,735)		31
32	Book Depreciation per GL - 7101 & 7103 per Landowner - Col 5----->			306,347			(306,347)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 8,609,031	\$ 375,015		\$ 216,331	\$ (158,685)	\$ 4,956,762	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	\$626,442	\$	\$61,613	\$61,613	various	\$366,342	71
72	Current Year Purchases	198,917		15,887	15,887	various	15,887	72
73	Fully Depreciated Assets	956,603		7,297	7,297	various	956,603	73
74	See Attached 13-Supp	169,463	7,654	7,654		various	137,598	74
75	TOTALS	\$1,951,425	\$7,654	\$92,450	\$84,797		\$1,476,431	75

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

E. Summary of Care-Related Assets					1	2
		Reference			Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)			\$	11,008,606
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$	383,009
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$	309,121
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$	(73,888)
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$	6,437,720

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	Leasehold Improvemnet - ADG 2019	\$104,027	\$5,334	\$34,671	86
87					87
88					88
89					89
90					90
91	TOTALS	\$104,027	\$5,334	\$34,671	91

G. Construction-in-Progress			
	Description	Cost	
92	none	\$	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: \$22,348Description: copy machine ac 6861 - \$15,533.90 and equipment lease ac 6859 - \$6,814.18
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Auto lease-a/c no. 6890	various	\$0.00	\$0	17
18					18
19	Related party-PG 6A	various	536.92	6,443	19
20					20
21	TOTAL		\$536.92	\$6,443	21

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

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

10. Effective dates of current rental agreement:
Beginning01/01/2011
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	\$421,589
13.	12/31/2027	\$421,589
14.	12/31/2028	\$421,589

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)	\$			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

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

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 174,270	\$		\$ 174,270	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			80,934			80,934	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			217,649			217,649	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				152,260		152,260	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>			0			93		93	12
13	Other (specify): <u>See PG16A</u>	39-1, 39-3, if any		0		(58,841)	30,105		(28,736)	13
14	TOTAL			\$		\$ 414,012	\$ 182,458		\$ 596,469	14

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

PA Cost Report - Page 16A Supporting Worksheet.

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT		39-3	To Col. 5	\$174,269.82
2.	ST		39-3	To Col. 5	80,934.10
4.	PT		39-2	To Col. 5	217,648.61
	Pharmacy Supplies Per GL				155,871.63
	Manual Input From Related Party - FECSII - DRUGS	(From Page 6C, Ln 39/Drug items)			-3612
9.	Pharmacy		To Pg 16	To Col. 6	152,259.63
12.	Exceptional Care-Salaries		To Pg 16	To Col. 3	
12.	Exceptional Care- Supplies		To Pg 16	To Col. 6	92.84
	12. Total Exceptional Care Check (Line 12, Col. 8)				92.84
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	-58841
	Other (various GL accounts)				45,150.03
	Manual Input: Related Party - Prism WS	(From Page 6B, Ln39 items, Col 8)			-14499
	Manual Input: Related Party - FECII - I.V.	(From Page 6C, Ln 39 items for IV, Col 8)			-285
	Manual Input: Related Party - FECII - Wound Care Products	(From Page 6C, Ln 39 items, Col 8 WC)			-261
	Oxygen - From Reclass WP	(FromPg 4A)			-
13.	Col. 6: Supplies Total			To Col. 6	30,105.03
13.	Total Line 13, Column 8 Check				(28,735.97)
14.	Total				\$596,469.03

XV. BALANCE SHEET - Unrestricted Operating Fund.				
This report must be completed even if financial statements are attached.				
		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 311,271	\$ 360,592	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (95,000))	967,220	967,220	3
4	Supply Inventory (priced at)	1,843	1,843	4
5	Short-Term Investments		18,815	5
6	Prepaid Insurance		42,744	6
7	Other Prepaid Expenses	3,430	3,430	7
8	Accounts Receivable (owners or related parties)		4,547,815	8
9	Other(specify): Due from 3rd party	58,532	58,532	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,342,297	\$ 6,000,992	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		441,822	13
14	Buildings, at Historical Cost		6,151,092	14
15	Leasehold Improvements, at Historical Cost	286,756	2,445,478	15
16	Equipment, at Historical Cost	563,026	2,405,498	16
17	Accumulated Depreciation (book methods)	(569,452)	(6,655,213)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		122,017	21
22	Other Long-Term Assets (specify) Refinancing Fees		71,386	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 280,331	\$ 4,982,079	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,622,628	\$ 10,983,071	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 168,229	\$ 170,066	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	320,928	320,928	28
29	Short-Term Notes Payable		143,220	29
30	Accrued Salaries Payable	358,150	358,150	30
31	Accrued Taxes Payable (excluding real estate taxes)	24,207	24,207	31
32	Accrued Real Estate Taxes(Sch.IX-B)		38,040	32
33	Accrued Interest Payable	5,587	20,159	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp/Ins,due to IDPA,SalesTax, cms a	376,979	376,979	36
37	Due to Affiliates	415,633	415,633	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,669,714	\$ 1,867,383	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		7,628,484	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Affiliates	14,780,296	14,780,296	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 14,780,296	\$ 22,408,779	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 16,450,009	\$ 24,276,162	46
47	TOTAL EQUITY(page 18, line 24)	\$ (14,827,382)	\$ (13,293,091)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,622,628	\$ 10,983,070	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (14,560,037)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (14,560,037)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(267,345)	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)	\$ (267,345)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (14,827,382)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Courts of Waterford

0044180

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	\$ 6,995,810	1
2	Discounts and Allowances for all Levels	(30,798)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,965,011	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients	1,029	5
6	Therapy	199,407	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 200,436	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2,078	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,078	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	29	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 29	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	2,786	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 2,786	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,170,340	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,151,092	31
32	Health Care	2,983,150	32
33	General Administration	1,770,822	33
	B. Capital Expense		
34	Ownership	582,711	34
	C. Ancillary Expense		
35	Special Cost Centers	673,967	35
36	Provider Participation Fee	275,943	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,437,685	40
41	Income before Income Taxes (line 30 minus line 40)**	(267,345)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (267,345)	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 1,357,753.57	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	1,384,540.11	45
46	MMAI-Medicaid is the Primary Payer	894,390.42	46
47	MMAI-Medicare is the Primary Payer	30,099.07	47
48	Private Pay	1,171,811.60	48
49	Medicare Part A	1,700,743.82	49
50	Other-(specify)	338,127.49	50
51	Other-(specify)		51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify) CNA Incentives	87,545.16	54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,965,011	56

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Call pendant (private only, not offset on Schedl V)	
Wellness fee (private only, not offset on Schedl V)	
Telephone rental (private only, not offset on Schedl V)	
Room service (private only, not offset on Schedl V)	
Miscellaneous Income (private only, not offset on Schedl V)	3
Day training income (private only, not offset on Schedl V)	
Vendor discounts (private only, not offset on Schedl V)	
Gain on Sale of Assets (private only, not offset on Schedl V)	2,783
Line 28 Total:	<u><u>2,786</u></u>

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,828	2,030	\$ 112,979	\$ 55.65	1
2	Assistant Director of Nursing					2
3	Registered Nurses	20,722	21,982	1,002,768	45.62	3
4	Licensed Practical Nurses	5,521	5,686	245,117	43.11	4
5	CNAs & Orderlies	48,490	51,519	1,206,670	23.42	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	8,379	8,765	160,388	18.30	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor	842	849	23,919	28.17	13
14	Head Cook	2,523	2,545	73,030	28.70	14
15	Cook Helpers/Assistants	12,482	13,798	273,695	19.84	15
16	Dishwashers					16
17	Maintenance Workers	766	811	28,753	35.45	17
18	Housekeepers	5,271	6,102	124,066	20.33	18
19	Laundry	1,674	1,824	37,289	20.44	19
20	Administrator	2,128	2,263	149,347	66.00	20
21	Assistant Administrator					21
22	Other Administrative	950	961	30,970	32.23	22
23	Office Manager					23
24	Clerical	4,530	4,934	97,735	19.81	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					31
32	Other Health Care(specify)					32
33	Other(specify) Memory Care Dir.	2,965	3,139	92,244	29.39	33
34	TOTAL (lines 1 - 33)	119,071	127,208	\$ 3,658,970 *	\$ 28.76	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	\$1,042/month	\$ 12,502	1-3	35
36	Medical Director	\$500/month	6,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	\$300/month	3,600	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			11-3	44
45	Social Service Consultant			11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 22,102		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	96	\$ 14,412	10-3	50
51	Licensed Practical Nurses	115	4,810	10-3	51
52	Certified Nurse Assistants/Aides	90	2,237	10-3	52
53	TOTAL (lines 50 - 52)	301	\$ 21,460		53

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

** See instructions.

Alden Courts of Waterford Legal Fee Support 12/31/2025	PG 21A
Legal Fees Reported on Pg 21, Section C:	\$ 45,082.82
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(3,430.00)
Non-allowable legal fees, if any, deducted on + AMS Allocated Legal Fees: GL 680600-100-003 + Add Back voided invoice of prior year, if any	(41,040.00)
Allowable Legal Fees	\$ 612.82

[Invoice listing:](#)

Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Mary Chelotti	1/1/2025-12/31/2025	323.07
Krauskoph Kauffman	1/1/2025-12/31/2025	289.75

TOTAL ALLOWABLE LEGAL FEES 612.82

Non-Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Midwest Care Management	1/1/2025-12/31/2025	3,430.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES 3,430.00

Allocated Related Party Legal Fees:

Vendor Name	Invoice Date	Amount
Corporate Legal Fee	Jan	3,420.00
Corporate Legal Fee	Feb	3,420.00
Corporate Legal Fee	Mar	3,420.00
Corporate Legal Fee	Apr	3,420.00
Corporate Legal Fee	May	3,420.00
Corporate Legal Fee	Jun	3,420.00
Corporate Legal Fee	Jul	3,420.00
Corporate Legal Fee	Aug	3,420.00
Corporate Legal Fee	Sep	3,420.00
Corporate Legal Fee	Oct	3,420.00
Corporate Legal Fee	Nov	3,420.00
Corporate Legal Fee	Dec	3,420.00

TOTAL Allocated Legal Fees 41,040.00

Total Legal Cost 45,082.82

\$ -

- (9) Have costs for materials and supplies 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. \$ 20,745 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: **Ambi Court of Westford**

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 ENG support folder and:

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

Total Balance Total Expenses: **7,437,884.81** updated for late JLA, if any
Total Expenses per Page 4, Row 45, Col. 4: **7,437,884.80**
Variance (should be zero): **-0.01** (not zero, only Salary re-allocations should make up the variance.
Salary re-allocations, if any.

2. Check to make sure that your Page 19 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: **107,349.00** 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 19: **(287,349.00)**
Variance (should be zero): **-0.00** (not zero, only Salary re-allocations should make up the variance.
Salary re-allocations, if any.

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

Page 10A
Line 17, Col 1: **148,347** Difference: **0** 148,346.55 Pg 21, A, Total
Line 22, Col 8: **592,102** Difference: **0** 592,101.49 Pg 21, D, Total
Line 26, Col 8: **7,550** Difference: **0** 7,551.01 Pg 21, F, Total
Line 19, Col 3: **430,941** Difference: **0** 430,940.72 Pg 21, C, Total
Line 23, Col 8: **2,743** Difference: **0** 2,742.99 Pg 21, G, Total
Line 25, Col 8: **305,122** Difference: **1** 305,120.97 Pg 13, Line 81. See "Pg 13" Note below if you are out of balance.
Line 32, Col 8: **122,846** Difference: **(0)** 122,846.20 Pg 6, Line 16, Col 29. If not, it often has to do with Pg 5 SA Interest/Interest Income adj.
Line 36, Col 8, if used is for MP only: **43,097** Difference: **(0)** 43,097.14 Pg 6, Line 16.
Line 33, Col 8: **38,546** Difference: **0** 38,545.57 Pg 10, repeat row 24 (per row 7)
Line 34, Col 8, if used is for homes with a related party landlord: **0** Difference: **(0)** 0 Pg 14, Line 7, Col 4 (for 73 homes only)
Line 35, Col 8: **598,470** Difference: **1** 598,469.03 Pg 16, Line 14 & Pg 16A Total. See Pg 16 Note below if you are out of balance.
Line 43, Col 1: **3,038,970** Difference: **-** 3,038,970 Pg 18, Line 7, Col 4 (for 73 homes only). If variance, reentering (6), Total Line 34, Pg 20 Note below for each entry, 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 be to your final trial balance census. Census Pg 2: **20,580.00**
Census per TB: **20,580.00** (don't ind BH or Daycare days, if any) - **AB-0.**

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,

those 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: **(270,519.35)**
Total Per Pg 4, Col. 7, Row 45: **(270,519.35)** **c. Should be zero.**

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

Pg 8: PG 8A - Total Expense: **502,435.00**
PG 8 - Total: **502,435** **-1 c. Should be zero.**

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

Pg 10: **Save a PDF version of the operator or landlord's real estate tax 990s on the network. 990s: Cost Report/Last (Date) YEAR. Instructions, forms, audits, etc/RE tax bills 2nd installment**

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

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

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 list 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): **5,437,214** **← Input Here**
Plus: CY Deprec Exp (from Curr Yr Report, Pg 13, Ln 83): **308,141**
Total: **5,745,355**
Total from Pg 13, Line 85: **5,437,210**
Material variance may indicate an issue (missing prior year's A/D, incorrectly calculated A/D, etc.) **(445) 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: **AB-0 -> 1**
a. Did you input everything into your Support Pg 16A correctly (CPT, Prism, PECI)?
b. Did you transfer the Support Pg 16A numbers to Pg 16 correctly?
c. Did you input your Pg 6B, 6C, & 6D info correctly, per these pages instructions?
d. If applicable for your home/home, did you restate Value/Escrow 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). **Variance checks:** **0** should be zero **BS col 1**
b. The Ln 47 Equity should equal Pg 19 **0** should be zero **BS col 2**
c. If your home had any late trial balance adjustments (last report adjustments only), you may need to adjust your balance sheet, as well. For example, if your home shared salaries w/another home. **-** should be zero **Equity**

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

Pg 20: Pg 20, Ln 34, Col 3 must equal Pg 4, Ln 45, Col 1. **AB-0.** **0**
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 (per), Check for external links and correct. If any Mark to do: any other last-minute items from my latest email I can add before your notes tab apply?

Additional Details for MN Use Only:

This will be a last run for 2024 & you:

Additional Details for MN Use Only:
General Services: Line 8, Col 8: **1,160,916**
General Administration: Line 20, Col 8: **1,085,141** (Put in as Credit) **1,085,141**
Land Employee Benefits: Line 20, Col 8: **2,118,975**
Line 20, Col 8: **860,102**
Line 40, Col 1: **3,058,970**
Line 8, Col 1: **960,792**
Line 20, Col 1: **(278,053)**
B, 22, Col 8, 1, 45, Col 1) X (J+B, Col 1 + Ln 20, Col 1) **133,077**
Total: **2,254,712**

Total Patient days (Pg 2, B, Line 14, Col 9): **20,580**
Capacity (Pg 2, A, Row 2, Col 4): **21,000**
Census at 11:59 PM on 12/31/24: **20,567**
Capacity @ 90% (Pg 2, A, x 90%): **18,900**
Enter one-third of difference between actual capacity and 90%: **(667)**
Total days: **20,566**

Cost per patient day: **130.01**
Minimum rate: **14,000**
Adjusted Rate: **139.31**

Projected Support Rate:

113.31

MN, manually

Input (Bundy preferred method)

Or, Copy/Paste

Highlighted Only into Bing ws.

1,160,916

1,085,141

1,085,141

2,118,975

860,102

3,058,970

960,792

(278,053)

133,077

2,254,712

20,580

21,000

20,567

18,900

(667)

20,566

130.01

14,000

139.31