

		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: 0042036

Facility Name: Alden of Waterford

Address: 2021 Randi Drive Aurora 60504
Number City Zip Code

County: Kane

Telephone Number: (630) 851-7266 Fax # (630) 851-7585

HFS ID Number:

Date of Initial License for Current Owners: 08/01/2001

Type of Ownership:

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

x PROPRIETARY
Individual
Partnership
Corporation
"Sub-S" Corp.
x 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) (Date)
(Type or Print Name) Derek Smart
(Title) CFO, Alden Management Services, Inc., as agent

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) () Fax # ()

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 of Waterford # 0042036 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	99	Skilled (SNF)	99	36,135	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	99	TOTALS	99	36,135	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	237	573	1	348	1,913	8,447	2,875	14,394	8
9	SNF/PED									9
10	ICF	6,194	5,695	2,208		1,391			15,488	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	6,431	6,268	2,209	348	3,304	8,447	2,875	29,882	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 82.70%

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 99

Medicare Intermediary Wellpoint Federal

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 Alden of Waterford # 0042036 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	487,377	28,655	50,132	566,164	1,121	567,285	(3,041)	564,244			1
2	Food Purchase		281,001		281,001	(23,224)	257,777	8,801	266,578			2
3	Housekeeping	425,911	23,374		449,285	1,470	450,755	10,211	460,966			3
4	Laundry	62,348	17,139		79,487	177	79,664		79,664			4
5	Heat and Other Utilities			410,087	410,087		410,087	2,759	412,846			5
6	Maintenance	44,519		315,365	359,884	(16)	359,868	13,726	373,594			6
7	Other (specify):* related party, med.waste,scavenger,security			24,665	24,665		24,665	7,615	32,280			7
8	TOTAL General Services	1,020,155	350,169	800,249	2,170,573	(20,472)	2,150,101	40,071	2,190,172			8
	B. Health Care and Programs											
9	Medical Director			76,500	76,500		76,500		76,500			9
10	Nursing and Medical Records	3,761,977	254,116	240,861	4,256,954	(21,511)	4,235,443	35,887	4,271,330			10
10a	Therapy	78,496	3,074	24,000	105,570		105,570		105,570			10a
11	Activities	142,259	6,334	2,232	150,825	223	151,048		151,048			11
12	Social Services	62,455			62,455		62,455		62,455			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* related party, Resident Attendant							4,720	4,720			15
16	TOTAL Health Care and Programs	4,045,187	263,524	343,593	4,652,304	(21,288)	4,631,016	40,607	4,671,623			16
	C. General Administration											
17	Administrative	140,355			140,355		140,355	131,162	271,517			17
18	Directors Fees											18
19	Professional Services			1,003,907	1,003,907		1,003,907	(934,295)	69,612			19
20	Dues, Fees, Subscriptions & Promotions			133,029	133,029	(374)	132,655	(92,669)	39,986			20
21	Clerical & General Office Expenses	265,052	23,356	211,423	499,831	180	500,011	217,738	717,749			21
22	Employee Benefits & Payroll Taxes			783,365	783,365	12,782	796,147	(4,347)	791,800			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,792	1,792	374	2,166	1,069	3,235			24
25	Other Admin. Staff Transportation			2,491	2,491		2,491	10,742	13,233			25
26	Insurance-Prop.Liab.Malpractice			265,418	265,418		265,418	21,945	287,363			26
27	Other (specify):* related party			221,679	221,679		221,679	(166,130)	55,549			27
28	TOTAL General Administration	405,407	23,356	2,623,104	3,051,867	12,962	3,064,829	(814,785)	2,250,044			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,470,749	637,049	3,766,946	9,874,744	(28,798)	9,845,946	(734,108)	9,111,838			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			102,521	102,521		102,521	303,993	406,514			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			121,804	121,804		121,804	226,750	348,554			32
33	Real Estate Taxes			56,852	56,852	(56,852)		57,788	57,788			33
34	Rent-Facility & Grounds			685,724	685,724	56,852	742,576	(742,576)				34
35	Rent-Equipment & Vehicles			24,543	24,543		24,543	24,548	49,091			35
36	Other (specify):* MIP							80,038	80,038			36
37	TOTAL Ownership			991,444	991,444		991,444	(49,459)	941,985			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		1,042,613	1,476,224	2,518,837	28,798	2,547,635	(161,221)	2,386,414			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			361,630	361,630		361,630		361,630			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		1,042,613	1,837,854	2,880,467	28,798	2,909,265	(161,221)	2,748,044			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,470,749	1,679,662	6,596,244	13,746,655		13,746,655	(944,788)	12,801,867			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	(23,224) (Cr) 23,224	Employee Meals Employee Meals
22	1	(10,442) (Cr) 1,121	Uniform Reclass Uniform Reclass
	3	1,470	Uniform Reclass
	4	177	Uniform Reclass
	6	(16)	Uniform Reclass
	10	7,287	Uniform Reclass
	11	223	Uniform Reclass
	21	180	Uniform Reclass
10	39	(28,798) (Cr) 28,798	Oxygen Cost Reclass Oxygen Cost Reclass
33	34	(56,852) (Cr) 56,852	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	(14,280)	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	(150,963)	30		9
10	Interest and Other Investment Income	(202)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(6,208)	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	(14,160)	21		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(8,217)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(221,679)	27		24
25	Fund Raising, Advertising and Promotional	(87,249)	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)	\$ (502,958)		\$	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)	(347,415)		34
35	Other- Attach Schedule	(94,415)		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (441,830)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (944,788)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (5,108)	20	1
2	Other Expenses Related to Lobbying Activities			2
3				3
4	Expense curr yr purchases under threshold	25,325	6	4
5				5
6	Utility - Water: Late Fee	(658)	21	6
7	Utility - Electric: Late Fee	(193)	21	7
8				8
9	Miscellaneous Income - Unclaimed Property	(3,210)	10	9
10	Miscellaneous Income - Record Copies	(255)	10	10
11				11
12	Add any RE tax refunds for non-2022 tax yr (Ref 33)			12
13				13
14	Aurora Chamber of Commerce fee		20	14
15	Oswego Chamber of Commerce fee	(845)	20	15
16	Naperville Chamber of Commerce fee		20	16
17				17
18				18
19	Vendor Discounts		10	19
20			30	20
21				21
22	Adj for ABC related party profit - Pg12C	262	30	22
23				23
24	elim donation to Campaign for J. Botel		20	24
25	Back out PAC Refund		20	25
26				26
27				27
28	Back out LLC mtge int in excess of CON asset limit	(109,732)	32	28
29				29
30	Backout LLC Bank Charges		21	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	(94,415)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden of Waterford # 0042036 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	9,904	(12,945)	0	0	0	0	0	0	0	(3,041)	1
2	Food Purchase	(6,208)	0	0	15,009	0	0	0	0	0	0	0	8,801	2
3	Housekeeping	0	0	10,211	0	0	0	0	0	0	0	0	10,211	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	2,759	0	0	0	0	0	0	0	0	2,759	5
6	Maintenance	11,045	150	10,676	0	0	0	(345)	(45)	(7,755)	0	0	13,726	6
7	Other (specify):*	0	0	7,615	0	0	0	0	0	0	0	0	7,615	7
8	TOTAL General Services	4,837	150	41,165	2,064	0	0	(345)	(45)	(7,755)	0	0	40,071	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	(3,465)	0	34,913	5,600	(1,161)	0	0	0	0	0	0	35,887	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	4,720	0	0	0	0	0	0	0	0	4,720	15
16	TOTAL Health Care and Programs	(3,465)	0	39,633	5,600	(1,161)	0	0	0	0	0	0	40,607	16
	C. General Administration													
17	Administrative	0	0	131,162	0	0	0	0	0	0	0	0	131,162	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(8,217)	12,721	(938,799)	0	0	0	0	0	0	0	0	(934,295)	19
20	Fees, Subscriptions & Promotions	(93,202)	0	533	0	0	0	0	0	0	0	0	(92,669)	20
21	Clerical & General Office Expenses	(15,011)	0	232,749	0	0	0	0	0	0	0	0	217,738	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(4,347)	0	0	0	0	0	0	(4,347)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,069	0	0	0	0	0	0	0	0	1,069	24
25	Other Admin. Staff Transportation	0	0	10,742	0	0	0	0	0	0	0	0	10,742	25
26	Insurance-Prop.Liab.Malpractice	0	21,412	533	0	0	0	0	0	0	0	0	21,945	26
27	Other (specify):*	(221,679)	0	55,549	0	0	0	0	0	0	0	0	(166,130)	27
28	TOTAL General Administration	(338,109)	34,133	(506,462)	0	(4,347)	0	0	0	0	0	0	(814,785)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(336,738)	34,283	(425,664)	7,664	(5,508)	0	(345)	(45)	(7,755)	0	0	(734,108)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden of Waterford # 0042036 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	(150,701)	440,841	13,853	0	0	0	0	0	0	0	0	303,993	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(109,934)	334,009	2,675	0	0	0	0	0	0	0	0	226,750	32
33	Real Estate Taxes	0	56,852	936	0	0	0	0	0	0	0	0	57,788	33
34	Rent-Facility & Grounds	0	(742,576)	0	0	0	0	0	0	0	0	0	(742,576)	34
35	Rent-Equipment & Vehicles	0	0	24,548	0	0	0	0	0	0	0	0	24,548	35
36	Other (specify):*	0	80,038	0	0	0	0	0	0	0	0	0	80,038	36
37	TOTAL Ownership	(260,635)	169,164	42,012	0	0	0	0	0	0	0	0	(49,459)	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	(60,719)	(40,947)	(59,555)	0	0	0	0	0	(161,221)	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	(60,719)	(40,947)	(59,555)	0	0	0	0	0	(161,221)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(597,373)	203,447	(383,652)	(53,055)	(46,455)	(59,555)	(345)	(45)	(7,755)	0	0	(944,788)	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	\$ 742,576	Waterford Rehab and Courts, LLC	0.00%	\$	\$ (742,576)	1
2	V	32	Interest Inn - R/R	29				(29)	2
3	V	19	Accounting fees				8,821	8,821	3
4	V	20	Corporate annual report						4
5	V	33	Real estate taxes				56,852	56,852	5
6	V	26	Property & liability insurance				21,412	21,412	6
7	V	36	Mortgage insurance				80,038	80,038	7
8	V	32	Mortgage interest				327,439	327,439	8
9	V	30	Depreciation				440,841	440,841	9
10	V	32	Amortization				6,599	6,599	10
11	V	19	Professional Fees				3,900	3,900	11
12	V	6	Licenses & Inspections				150	150	12
13	V	21	Bank Charges						13
14	Total			\$ 742,605			\$ 946,052	\$ * 203,447	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%	\$ 2,759	\$ 2,759	15
16	V	24	Travel / Seminar				1,069	1,069	16
17	V	25	Other Admin Travel				10,742	10,742	17
18	V	26	Insurance				533	533	18
19	V	20	Dues / Subscriptions				533	533	19
20	V	30	Depreciation				13,853	13,853	20
21	V	33	Real Estate Tax				936	936	21
22	V	35	Rent-Equip/Vehicle				24,548	24,548	22
23	V	32	Interest				2,675	2,675	23
24	V	1	Dietary Salary				9,904	9,904	24
25	V	3	Housekeeping salary				10,211	10,211	25
26	V	7	Employee Benef-Gen'l Servs				7,615	7,615	26
27	V	10	Nursing & Medical records salary				34,913	34,913	27
28	V	15	Employee Benef-Health Care				4,720	4,720	28
29	V	17	Administrative salary				131,162	131,162	29
30	V	27	Employee Benef-Administrative				55,549	55,549	30
31	V	19	Professional Fees & salary	985,827			47,028	(938,799)	31
32	V	21	Gen'l & Admin	66,600			299,349	232,749	32
33	V	6	Repair & Maintenance	57,308			67,984	10,676	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 1,109,735			\$ 726,083	\$ * (383,652)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consult.	\$ 50,132	Prism Health Care Services, Inc.	0.00%	\$	\$ (50,132)	15
16	V	1	Dietary Salary				26,053	26,053	16
17	V	2	Tube feeding	15,600			11,197	(4,403)	17
18	V	10	Equip. Rental	8,737			9,593	856	18
19	V	39	Ancillary supplies	90,301			11,149	(79,152)	19
20	V	1	Gen'l & Admin & benefits				11,134	11,134	20
21	V	2	Gen'l & Admin & benefits				19,412	19,412	21
22	V	10	Gen'l & Admin & benefits				4,744	4,744	22
23	V	39	Gen'l & Admin & benefits				18,433	18,433	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			\$ 164,770			\$ 111,715	\$ * (53,055)	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	\$ 822,008	Forum Extended Care II, Inc.	0.00%	\$ 782,981	\$ (39,027)	15
16	V	39	I.V.	114,511			109,074	(5,437)	16
17	V	39	Wound Care-Product only	13,134			12,511	(623)	17
18	V	10	House Stock	18,515			17,636	(879)	18
19	V	10	Pharm Consult	5,940			5,658	(282)	19
20	V	22	Employee Vaccinations	4,347				(4,347)	20
21	V	39	Employee Vaccinations				4,140	4,140	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			\$ 978,455			\$ 932,000	\$ * (46,455)	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	\$ 1,461,491	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 1,401,936	\$ (59,555)	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			\$ 1,461,491			\$ 1,401,936	\$ * (59,555)	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	\$ 29,082	Alden Bennett Construction Company, Inc.		\$ 28,737	\$ (345)	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			\$ 29,082			\$ 28,737	\$ * (345)	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	\$ 10,834	Alden Design Group, Ltd.	0.00%	\$ 10,789	\$ (45)	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			\$ 10,834			\$ 10,789	\$ * (45)	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	\$ 118,800	Waterford Management Services, Inc		\$ 111,045	\$ (7,755)	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			\$ 118,800			\$ 111,045	\$ * (7,755)	39

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

STATE OF ILLINOIS					Ownership Listing-1					
Alden of Waterford										
ID#		0042036								
Report Period Beginning:		01/01/2025			Alden Management Se					
Ending:		12/31/2025			Waterford Rehab and Courts, LLC					
-Names of individual owners must be listed. (Full legal name (no nicknames) and middle initial)					Management					
-Owners of companies must be listed instead of company names.					Operator/Licensee		Building Co.		Co./Home Office	
-Names of trust beneficiaries must be listed.					Ownership Percentage		Ownership Percentage		Ownership Percentage	
First Name		M.I.	Last Name	City	State	Ownership Percentage	Ownership Percentage	Ownership Percentage		
1	Floyd	A	Schlossberg	Riviera Beach	FL	35.75431	35.39677	0.10000		
2	Randi	A	Schullo	Chicago	IL	13.35847	13.22489	20.77200		
3	Lauren	H	Magnusson	Elgin	IL	13.35847	13.22489	20.77200		
4	Audra	B	Elisco	Wheeling	IL	13.35847	13.22489	20.77200		
5	Joseph	R	Schullo	Chicago	IL	4.02838	3.98809	6.26400		
6	Nicole	D	Schullo	Chicago	IL	4.02838	3.98809	6.26400		
7	Paige	A	Scherer	St. Charles	IL	4.02838	3.98809	6.26400		
8	Garrett	E	Magnusson	Elgin	IL	4.02838	3.98809	6.26400		
9	Charles	L	Elisco	Wheeling	IL	4.02838	3.98809	6.26400		
10	Arin	G	Elisco	Wheeling	IL	4.02838	3.98809	6.26400		
11	Carl	P	Joan	Chicago	IL		1.00000			
12										
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Facility Name & ID Number

Alden of Waterford

0042036

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

VII. RELATED PARTIES

A. (Continued)

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

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	Heather Health Care Center, Inc.	Harvey, IL	Alden Courts of Shorewood, Inc.	Shorewood, IL	The Forum Profession	Chicago, IL	Rental property	1
2	Alden-Lincoln Park Rehabilitation and Health C	Chicago, IL	Alden Estates-Courts of Huntley, Inc.	Huntley, IL				2
3	Alden-Northmoor Rehabilitation and Health Ca	Chicago, IL	Alden Courts of Waterford, LLC	Aurora, IL	Forum Extended Care	Chicago	Pharmacy	3
4	Alden-Lakeland Rehabilitation and Health Care	Chicago, IL			FECS of Wisconsin Inc	Madison, WI	Pharmacy	4
5	Alden of Old Town East, Inc.	Bloomingtondale, IL			Alden Management Se	Chicago, IL	Consulting	5
6	Alden Terrace of McHenry Rehabilitation and H	McHenry, IL						6
7	Wentworth Rehabilitation and Health Care Cen	Chicago, IL			Alden Garden Courts	DesPlaines, IL	Assisted Living/Alz	7
8	Alden Estates of Naperville, Inc.	Naperville, IL						8
9	Alden - Valley Ridge Rehabilitation and Health	(Bloomingtondale, IL			Alden Gardens of Wat	Aurora, IL	SLF	9
10	Alden Village Health Facility for Children and Y	Bloomingtondale, IL			Prism Health Care Ser	Schaumburg, IL	Nursing and Durabl	10
11	Alden - Orland Park Rehabilitation and Health	(Orland Park, IL			Community Physical T	Addison, IL	Therapy Provider	11
12	Princeton Rehabilitation and Health Care Cent	Chicago, IL			Alden Bennett Constr	Chicago, IL	General Contractor	12
13	Alden of Old Town West, Inc.	Bloomingtondale, IL						13
14	Alden - Town Manor Rehabilitation and Health	(Cicero, IL			Alden Design Group, I	Chicago, IL	Design & Engineeri	14
15	Alden Trails, Inc.	Bloomingtondale, IL						15
16	Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates, IL			Family Solutions for S	Addison, IL	Private duty care	16
17	Alden - North Shore Rehabilitation and Health	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	195,720	0.856	2.14	Salary	\$ 4,280	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Svcs	Technical Nursing	13.36	103,732	0.856	2.14	Salary	2,268	10-7	2
3	Terry Magnusson	Dir. of Property Man	Building equipmen	0.00	103,732	0.856	2.14	Salary	2,268	6-7	3
4	Ina Schlossberg	Board Member	Events and special	0.00	103,732	0.856	2.14	Salary	2,268	17-7	4
5	Audra Elisco	Medical Records Coo	Medical record ma	13.36	78,529	0.856	2.14	Salary	1,717	21-7	5
6	Randi Schlossberg-Schullo	President	General Oper.	13.36	195,720	0.749	2.14	Salary	4,280	6-7, 17-7	6
7	Joseph Schullo	Project Manager	General Operation	4.03	195,720	0.749	2.14	Salary	4,280	6-7, 17-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 21,362		13

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

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

Facility Name & ID Number Alden of Waterford # 0042036 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 Alden Management Services, Inc.
Street Address 4200 W. Peterson
City / State / Zip Code Chicago, IL 60646
Phone Number (773-286-3883
Fax Number (773-286-8038

	1	2	3	4	5	6	7	8	9	
	Schedule V		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	5	Utilities	Patient Days	1,397,134	36	\$ 129,003	\$	29,882	\$ 2,759	1
2	24	Trav & Seminar	Patient Days	1,397,134	36	49,988		29,882	1,069	2
3	25	Other Admin Travel	Patient Days	1,397,134	36	502,227		29,882	10,742	3
4	26	Insurance	Patient Days	1,397,134	36	24,931		29,882	533	4
5	20	Dues & Subscriptions	Patient Days	1,397,134	36	24,937		29,882	533	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		29,882	936	7
8	35	Rent-Equip & Vehicle	Patient Days	1,397,134	36	1,147,743		29,882	24,548	8
9	32	Interest	Patient Days	1,397,134	36	125,066		29,882	2,675	9
10	1	Dietary Salary	Patient Days	1,397,134	36	463,044	463,044	29,882	9,904	10
11	3	Housekeeping Salary	Patient Days	1,397,134	36	477,424	477,424	29,882	10,211	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,397,134	36	356,025		29,882	7,615	12
13	10	Nurs & Med Records Salary	Patient Days	1,397,134	36	1,632,344	1,632,344	29,882	34,913	13
14	15	Employee Benefits -Health Care	Patient Days	1,397,134	36	220,704		29,882	4,720	14
15	17	Administrative Salary	Patient Days	1,397,134	36	6,132,499	6,132,499	29,882	131,162	15
16	27	Employee Benefits - Admin	Patient Days	1,397,134	36	2,597,178		29,882	55,549	16
17	19	Professional fees	Patient Days	1,397,134	36	518,567		29,882	11,091	17
18	19	Professional fees	Revenue charged	33,202,232	36	1,210,351	1,210,351	985,827	35,937	18
19	21	Gen'I & Admin	Patient Days	1,397,134	36	13,996,050	11,866,101	29,882	299,348	19
20	6	Repair & Maint.	Patient Days	1,397,134	36	559,530		29,882	11,967	20
21	6	Repair & Maint.	Revenue charged	1,731,722	36	1,692,724	1,692,724	57,308	56,017	21
22										22
23										23
24										24
25	TOTALS					\$ 32,402,789	\$ 23,474,487		\$ 726,082	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	\$48,999.46	08/31/2021	\$ 15,499,185	\$ 14,433,163	09/01/2061	2.2500	\$ 327,439	1	
2	Int related to f/a > CON limit		x	Mortgage							(109,732)	2	
3												3	
4	Amortization		x	Operating loss loan/Mortgage							6,599	4	
5	Insurance Interest (GL7035)		x	Medical Malpractice							62	5	
	Working Capital												
6	Related party-AMS		x	Working capital							2,675	6	
7	Midcap		x	Working capital							121,742	7	
8												8	
9	TOTAL Facility Related				\$48,999.46		\$ 15,499,185	\$ 14,433,163			\$ 348,785	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		x								(29)	10	
11	Interest Income (GL 4975)		x								(202)	11	
12			x									12	
13			x									13	
14	TOTAL Non-Facility Related						\$	\$			\$ (231)	14	
15	TOTALS (line 9+line14)						\$ 15,499,185	\$ 14,433,163			\$ 348,554	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 80,038 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.)

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden of Waterford COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0042036

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	\$ 936.00
2.		\$	\$
3. 15-36-202-005	Nursing facility	\$ 92,353.92	\$ 55,412.35
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 136,100.92	\$ 56,348.35

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: 59,206 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).
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	152,896		1994		\$ 662,733	
2							
3	TOTALS	152,896				\$ 662,733	

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	99			2001	\$ 11,880,012	\$	40	\$ 171,168	\$ 171,168	\$ 4,330,123	4	
5											5	
6											6	
7											7	
8											8	
	Improvement Type**											
9	storm/sewer-ltd p/s			2001	218,336		25	8,733	8,733	212,504	9	
10	concrete/curbs/gutters-ltd p/s			2001	21,491		15			21,491	10	
11	concrete walks-ltd p/s			2001	46,391		15			46,391	11	
12	asphalt paving-ltd p/s			2001	40,929		10			40,929	12	
13	street lighting-ltd p/s			2001	129,677		15			129,677	13	
14	wrought iron fencing-ltd p/s			2001	60,821		25	2,433	2,433	59,203	14	
15	piers-ltd p/s			2001	64,296		15			64,296	15	
16	exterior signs-ltd p/s			2001	20,853		12			20,853	16	
17	brick pavers-ltd p/s			2001	5,213		10			5,213	17	
18	waterfalls-ltd p/s			2001	53,870		20			53,870	18	
19	gate house-ltd p/s			2001	26,066		15			26,066	19	
20	retaining walls-ltd p/s			2001	19,115		20			19,115	20	
21	external roads-ltd p/s			2001	261,213		10			261,213	21	
22											22	
23	storm/sewer-ltd p/s			2003	16,853		25	674	674	15,502	23	
24	concrete/curbs/gutters-ltd p/s			2003	1,659		15			1,659	24	
25	concrete walks-ltd p/s			2003	3,581		15			3,581	25	
26	asphalt paving-ltd p/s			2003	3,159		10			3,159	26	
27	street lighting-ltd p/s			2003	10,009		15			10,009	27	
28	wrought iron fencing-ltd p/s			2003	4,695		25	188	188	4,322	28	
29	piers-ltd p/s			2003	4,963		15			4,963	29	
30	exterior signs-ltd p/s			2003	1,610		12			1,610	30	
31	brick pavers-ltd p/s			2003	402		10			402	31	
32	waterfalls-ltd p/s			2003	4,158		20			4,158	32	
33	gate house-ltd p/s			2003	2,012		15			2,012	33	
34	retaining walls-ltd p/s			2003	1,475		20			1,475	34	
35	external roads-ltd p/s			2003	20,163		10			20,163	35	
36											36	

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Alden of Waterford

0042036

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	Mech. Projects- install exhaust,gas line, electric to steamer-corp	2002	\$ 4,254	\$	20	\$	\$	\$ 4,254	37
38	Long elevator- correct elevator problem-corp	2001	882		10			882	38
39	Affcus- repair fire alarm-corp	2002	1,552		5			1,552	39
40	GT Mech- chiller repair-corp	2002	1,924		5			1,924	40
41	ISS replace nurses station	2003	1,956		5			1,956	41
42	CSI Coker-filter system (boiler)	2004	1,723		20			1,723	42
43	ABC-medical gas repair	2004	2,291		10			2,291	43
44	CSI Coker-filter system (boiler)	2004	2,050		20			2,050	44
45	ABC-sod yards/parkway/etc	2004	9,189		10			9,189	45
46	ISS/Chicago Sound-power supply call light	2004	2,084		15			2,084	46
47	Central States-Adapters/valve caps	2005	1,243		15			1,243	47
48	ABC [Stripe-It-Right] - Sealcoat, crackfill & stripe asphalt	2005	3,079		10			3,079	48
49	Cybor Fire Protection - Sprinkler head replacement	2005	2,900		15			2,900	49
50	ABC [ISS/Chicago Sound]-8 Jeron provider 680 vent alarms	2005	3,381		15			3,381	50
51	GT Mechanical - Compressor & chiller circuit	2005	8,600		15			8,600	51
52	ABC - Replace ceiling tiles	2005	952		12			952	52
53	ABC - Emergency outlets vent	2007	4,268		20	213	213	4,047	53
54	Wtrfd Inv - Montgomery Road expansion	2006	16,186		40	405	405	7,729	54
55	ABC-[Cobra Concrete&Stripe It]-Replace walk/curb concrete w/	2007	1,694		15			1,694	55
56	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325		10			4,325	56
57	ABC [Amer Bldg Serv]-Replace worn locksets	2007	4,325		10			4,325	57
58	GT Mechanical-HVAC parts(bearing assembliescouplemotor)	2008	5,171		10			5,171	58
59	GT Mechanical - Replace bearing assembly/seal/motor	2009	0		5				59
60	GT Mechanical - HVAC bearing assembly seal & coupler	2009	0		5				60
61	GT Mechanical - Pump elect. (bearing assembly)	2009	0		5				61
62	Top Notch - Compressor for freezer	2010	2,464		5			2,464	62
63									63
64	Fish tank modification and repair	2012	1,955		5			1,955	64
65	GT Mechanical - HVAC program repairs	2012	3,118		10			3,118	65
66	Elevator panels in service elevator	2012	1,998		10			1,998	66
67	Patio slab caulking - ABC	2012	6,596		10			6,596	67
68	Sprinkler system pipe leak repair	2012	2,988		5			2,988	68
69	GT Mechanical - fire damper replacement	2012	8,541		10			8,541	69
70	TOTAL (lines 4 thru 69)		\$ 13,034,712	\$		\$ 183,814	\$ 183,814	\$ 5,466,970	70

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

Facility Name & ID Number Alden of Waterford

0042036

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		\$ 13,034,712	\$		\$ 183,814	\$ 183,814	\$ 5,466,970	1
2	Accessories / Artwork / Window treatments PT/OT room remodel	2013	9,493		20	475	475	6,056	2
3	Acoustical ceiling PT/OT room remodel-ABC	2013	5,355		20	268	268	3,417	3
4	Cabinetry and solid surface / Countertops PT/OT room remodel-ABC	2013	36,110		20	1,805	1,805	23,014	4
5	Drywall, PT / Soffits, wall, column PT/OT room remodel-ABC	2013	3,597		20	180	180	2,295	5
6	Electrical PT/OT room remodel-ABC	2013	28,189		20	1,409	1,409	17,965	6
7	Finish Carpentry PT/OT room remodel-ABC	2013	26,901		20	1,345	1,345	17,149	7
8	Flooring demo and installation / Carpet Base PT/OT room remodel-ABC	2013	43,080		20	2,154	2,154	27,463	8
9	Furniture & fixtures PT/OT room remodel-ABC	2013	14,401		20	720	720	9,180	9
10	HVAC / Plumbing PT/OT room remodel-ABC	2013	23,296		20	1,165	1,165	14,854	10
11	Light fixtures / Can lighting/outlet PT/OT room remodel-ABC	2013	3,989		20	199	199	2,538	11
12	Painting/wallpaper PT/OT room remodel-ABC	2013	17,966		20	898	898	11,450	12
13	PT/OT island renovation PT/OT room remodel-ABC	2013	6,102		20	305	305	3,889	13
14	Therapy Equipment PT/OT room remodel-ABC	2013	26,064		20	1,303	1,303	16,613	14
15	Wall, chair rail PT/OT room remodel-ABC	2013	1,477		20	74	74	943	15
16	Railings at entrance-Rockford Ornamental	2013	7,132		15	475	475	5,938	16
17	Permit-therapy room remodel-City of Aurora	2013	4,132		20	207	207	2,570	17
18	Washer inverter-Equipment International	2013	3,601		5			3,601	18
19	Brackets for HVAC duct support-ABC	2013	4,050		20	202	202	2,769	19
20	Resurface activity patio-Superior Installations	2013	20,452		8			20,452	20
21	Landscaping, replace infested ash trees - ABC	2014	39,389		15	2,626	2,626	29,980	21
22	Landscaping, replace infested ash trees - ABC	2014	2,984		15	199	199	2,239	22
23	Light pole repair - ABC	2014	3,965		10			3,965	23
24	Paving, parking lot, sealcoat/restripe - ABC	2014	25,034		8			25,034	24
25	Paving, parking lot, sealcoat/restripe - ABC	2014	10,723		8			10,723	25
26	Fireproofing, elevator beam - ABC	2014	1,972		10			1,972	26
27									27
28	HVAC,carpet, wallpaper, sprinkler, etc - ABC	2015	6,295		10	48	48	6,295	28
29	Muffler MEI for elevator-Schindler Elevator	2015	1,832		5			1,832	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,412,293	\$		\$ 199,871	\$ 199,871	\$ 5,741,166	34

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

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward	\$ 13,412,293	\$		\$ 199,871	\$ 199,871	\$ 5,741,166	1
2								2
3	Adj for ABC related party profit	407	10		10		140	3
4	Adj for ABC related party profit	3,366	258		258		3,225	4
5	Adj for ABC related party profit	(159)	(6)		(6)		(72)	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								31
32								32
33								33
34	TOTAL (lines 1 thru 33)	\$ 13,415,907	\$ 262		\$ 200,133	\$ 199,871	\$ 5,744,459	34

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

Facility Name & ID Number Alden of Waterford

0042036

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		\$ 13,415,907	\$ 262		\$ 200,133	\$ 199,871	\$ 5,744,459	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)		\$ 13,587,123	\$ 6,121		\$ 205,992	\$ 199,871	\$ 5,879,575	34

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

Facility Name & ID Number Alden of Waterford

0042036

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		\$ 13,587,123	\$ 6,121		\$ 205,992	\$ 199,871	\$ 5,879,575	1
2	Leaking Pump - Alden Bennett Construction	2021	4,909		5	982	982	4,664	2
3	Masonry Restoration - Alden Bennett Construction	2021	20,004		15	1,334	1,334	5,336	3
4	Taco Heat Pump - Alden Bennett Construction	2021	5,441		5	1,088	1,088	5,169	4
5	Resurface Parking Lot - Alden Bennett Construction	2021	95,480		10	9,548	9,548	42,170	5
6									6
7	Replacement Exhaust Fan - Alden Bennett Construction	2021	3,905		5	781	781	3,514	7
8									8
9	Replaced Panic Ambulance Doors - Alden Bennett Construction	2021	4,566		5	913	913	2,815	9
10	Replaced Taco Valve - GT Mechanical	2021	5,033		5	1,006	1,006	4,025	10
11	Repair Dryer Motor/GT Mech	2022	3,275		5	655	655	2,620	11
12	Actuator Tilt Replacement/ Top Notch	2022	3,308		5	662	662	2,647	12
13	AHU repaired Leak - GT Mechanical	2022	4,598		5	920	920	3,679	13
14	Oven Repair/Advanced Parts & Services	2022	5,431		5	1,086	1,086	4,345	14
15	Door Slider maint., front-Alden Bennett Construction	2022	3,795		5	759	759	2,277	15
16	Compressor for flower cooler, kitch - Top Notch	2023	3,088		5	618	618	1,288	16
17	Repair, roofing - Alden Bennett Construction	2024	3,740		5	748	748	935	17
18	EIFS Ceiling Repair, front canopy - ABC	2024	9,680		10	968	968	1,210	18
19	Ambulance Enterance repair - ABC	2024	4,379		10	438	438	547	19
20	Windows, glass block (5) - FoxBuild	2024	10,700		10	1,070	1,070	1,248	20
21	Repair Walls, paint, wallpaper - AMS Maintenance	2024	8,640		5	1,728	1,728	1,872	21
22	Interior Reno - Caulking-ABC	2025	29,291		15	1,790	1,790	1,790	22
23	Interior Reno - Waterproofing-ABC	2025	10,121		15	619	619	619	23
24	Interior Reno - Demolition-ABC	2025	17,920		10	1,643	1,643	1,643	24
25	Repair Chillers (2) various misc - ALDBEN	2025	45,246		5	3,771	3,771	3,771	25
26	Repair washer, various parts - EQUINT	2025	4,101		5	547	547	547	26
27	Interior Reno - Plumbing-ABC	2025	165,015		20	7,563	7,563	7,563	27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,058,788	\$ 6,121		\$ 247,227	\$ 241,107	\$ 5,985,868	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		\$ 14,058,788	\$ 6,121		\$ 247,227	\$ 241,107	\$ 5,985,868	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----->			102,521			(102,521)		31
32	Book Depreciation per GL - 7101 & 7103 per Landowner - Col 5----->			440,841			(440,841)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 14,058,788	\$ 549,483		\$ 247,227	\$ (302,255)	\$ 5,985,868	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	\$1,020,976	\$	\$98,220	\$98,220	various	\$557,199	71
72	Current Year Purchases	605,616		42,505	42,505	various	42,505	72
73	Fully Depreciated Assets	950,237		10,567	10,567	various	950,237	73
74	See Attached 13-Supp	169,463	7,654	7,654		various	137,598	74
75	TOTALS	\$2,746,291	\$7,654	\$158,946	\$151,292		\$1,687,539	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Alden Mgmt Servs.		1998-2026	\$6,329	\$340	\$340		3-5	\$4,527	76
77	Resident transport bus		2001	50,888				4	50,888	77
78										78
79										79
80	TOTALS			\$57,217	\$340	\$340			\$55,415	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$17,525,029	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$557,476	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$406,513	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(150,963)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$7,728,821	85

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

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

G. Construction-in-Progress

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

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

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

Alden of Waterford
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Input where highlighted.

13-Supp

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: \$22,364Description: copy machine ac 6861 - \$18,057.41 and equipment lease ac 6859 - \$4,306.10
(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	\$117.89	\$1,415	17
18					18
19	Related party-PG 6A	various	780.33	9,364	19
20					20
21	TOTAL		\$898.22	\$10,779	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	\$782,952
13.	12/31/2027	\$782,952
14.	12/31/2028	\$782,952

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

Skilled nursing on site.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

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

- (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.

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	

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	\$		\$ 617,058	\$		\$ 617,058	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			79,948			79,948	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			740,485			740,485	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				787,122		787,122	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>			0			0			12
13	Other (specify): <u>See PG16A</u>	39-1, 39-3, if any		0		(59,555)	221,356		161,801	13
14	TOTAL			\$		\$ 1,377,936	\$ 1,008,478		\$ 2,386,414	14

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

Alden of Waterford, LLC
0042036
12/31/2025

PAGE 16A
TB
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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	\$617,058.04
2.	ST		39-3	To Col. 5	79,948.04
4.	PT		39-2	To Col. 5	740,485.16
	Pharmacy Supplies Per GL				822,007.98
	Manual Input From Related Party - FECSII - DRUGS	(From Page 6C, Ln 39/Drug items)			-34886
9.	Pharmacy		To Pg 16	To Col. 6	787,121.98
12.	Exceptional Care-Salaries		To Pg 16	To Col. 3	
12.	Exceptional Care- Supplies		To Pg 16	To Col. 6	
	12. Total Exceptional Care Check (Line 12, Col. 8)				0.00
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	-59555
	Other (various GL accounts)				259,338.17
	Manual Input: Related Party - Prism WS	(From Page 6B, Ln39 items, Col 8)			-60719
	Manual Input: Related Party - FECII - I.V.	(From Page 6C, Ln 39 items for IV, Col 8)			-5437
	Manual Input: Related Party - FECII - Wound Care Products	(From Page 6C, Ln 39 items, Col 8 WC)			-624
	Oxygen - From Reclass WP	(FromPg 4A)			28,797.57
13.	Col. 6: Supplies Total			To Col. 6	221,355.74
13.	Total Line 13, Column 8 Check				161,800.74
14.	Total				\$2,386,413.96

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	\$	\$ 91,596	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (180,000))	2,021,431	2,021,431	3
4	Supply Inventory (priced at)	3,409	3,409	4
5	Short-Term Investments		34,943	5
6	Prepaid Insurance		79,381	6
7	Other Prepaid Expenses	1,921	1,921	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd Party	63,195	63,195	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,089,956	\$ 2,295,876	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		662,733	13
14	Buildings, at Historical Cost		11,940,355	14
15	Leasehold Improvements, at Historical Cost	179,383	2,223,797	15
16	Equipment, at Historical Cost	871,354	4,117,785	16
17	Accumulated Depreciation (book methods)	(633,427)	(11,935,555)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds		226,604	21
22	Other Long-Term Assets (spe Refi Fees, net.		132,573	22
23	Other(specify): Due from Affiliates			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 417,310	\$ 7,368,292	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,507,266	\$ 9,664,168	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 936,359	\$ 939,772	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	294,556	294,556	28
29	Short-Term Notes Payable		265,979	29
30	Accrued Salaries Payable	673,598	673,598	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	345,762	345,762	31
32	Accrued Real Estate Taxes(Sch.IX-B)		57,060	32
33	Accrued Interest Payable	8,381	35,443	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	(62,006)	(62,006)	36
37	<u>Due to Affiliates - Current</u>	1,508,418	5,458,937	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,705,068	\$ 8,009,101	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		14,167,184	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to Affiliates</u>	756,848	756,848	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 756,848	\$ 14,924,032	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,461,916	\$ 22,933,133	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,954,650)	\$ (13,268,965)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,507,266	\$ 9,664,168	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (1,989,057)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (1,989,057)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	34,407	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)	\$ 34,407	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)	\$ (1,954,650)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden of Waterford

0042036

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	\$ 13,020,299	1
2	Discounts and Allowances for all Levels	(93,471)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,926,828	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients	200,702	5
6	Therapy	401,282	6
7	Oxygen	13,402	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 615,386	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	19,579	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 19,579	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	33,131	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 33,131	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	14,119	28
28a	Employee Retention Credit	172,018	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 186,137	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,781,062	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,170,573	31
32	Health Care	4,652,304	32
33	General Administration	3,051,867	33
	B. Capital Expense		
34	Ownership	991,444	34
	C. Ancillary Expense		
35	Special Cost Centers	2,518,837	35
36	Provider Participation Fee	361,630	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,746,655	40
41	Income before Income Taxes (line 30 minus line 40)**	34,407	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 34,407	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 1,806,858.22	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	1,682,935.81	45
46	MMAI-Medicaid is the Primary Payer	594,277.75	46
47	MMAI-Medicare is the Primary Payer	121,578.97	47
48	Private Pay	1,398,864.84	48
49	Medicare Part A	5,649,930.37	49
50	Other-(specify)	1,551,784.71	50
51	Other-(specify)		51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify) CNA Incentives	120,597.63	54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 12,926,828	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)	3,465
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)	10,653
Line 28 Total:	<u><u>14,119</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	2,208	2,224	\$ 129,496	\$ 58.23	1
2	Assistant Director of Nursing	2,107	2,115	94,606	44.73	2
3	Registered Nurses	28,341	30,993	1,439,095	46.43	3
4	Licensed Practical Nurses	5,931	6,146	251,354	40.90	4
5	CNAs & Orderlies	55,051	60,775	1,561,195	25.69	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,900	2,041	57,767	28.30	9
10	Activity Assistants	4,386	4,601	84,492	18.36	10
11	Social Service Workers	2,064	2,080	62,455	30.03	11
12	Dietician					12
13	Food Service Supervisor	1,222	1,231	34,713	28.20	13
14	Head Cook	3,661	3,695	105,999	28.69	14
15	Cook Helpers/Assistants	15,097	16,984	346,665	20.41	15
16	Dishwashers					16
17	Maintenance Workers	1,186	1,255	44,519	35.47	17
18	Housekeepers	17,373	19,684	425,911	21.64	18
19	Laundry	2,799	3,051	62,348	20.44	19
20	Administrator	2,080	2,080	140,355	67.48	20
21	Assistant Administrator					21
22	Other Administrative	8,275	8,867	278,941	31.46	22
23	Office Manager					23
24	Clerical	4,424	4,643	86,205	18.57	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator	3,408	4,008	139,409	34.78	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,930	2,185	61,035	27.93	31
32	Other Health Care(specify)					32
33	Other(specify) Volunteer Coordin	2,056	2,080	64,190	30.86	33
34	TOTAL (lines 1 - 33)	165,499	180,738	\$ 5,470,750 *	\$ 30.27	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	\$4,178/month	\$ 50,132	1-3	35
36	Medical Director	\$6,375/month	76,500	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant		5,940	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)		\$ 132,572		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,649	\$ 112,207	10-3	50
51	Licensed Practical Nurses	669	28,286	10-3	51
52	Certified Nurse Assistants/Aides	1,929	48,046	10-3	52
53	TOTAL (lines 50 - 52)	4,246	\$ 188,539		53

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

** See instructions.

Facility Name & ID Number		Alden of Waterford		STATE OF ILLINOIS		Report Period Beginning:		01/01/2025		Ending: 12/31/2025		
XIX. SUPPORT SCHEDULES												
A. Administrative Salaries			Ownership		D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name		Function	%	Amount	Description		Amount	Description		Amount		
Goblet, Alexia S.		Administrator	0	\$ 140,355	Workers' Compensation Insurance		\$ 65,202	IDPH License Fee		\$		
			0		Unemployment Compensation Insurance			Advertising: Employee Recruitment		17,969		
			0		FICA Taxes		435,668	Health Care Worker Background Check				
			0		Employee Health Insurance		104,260	(Indicate # of checks performed 20)		700		
			0		Employee Meals		23,224	Patient Background Checks		630		
			0		Illinois Municipal Retirement Fund (IMRF)*			Association Dues (total from pg 22, #4)		10,217		
			0		Union health & welfare		109,687	Surety Bond/Annual Report Fee		250		
			0		Dental/Life Ins/Vision/EE Rel/Misc P/R		15,794	Related Party AMS		533		
			0		Pension/Vacation		29,501	Chicago Tribune/Broadcast Music		8,554		
TOTAL (agree to Schedule V, line 17, col. 1)					Employee drug tests/Vaccinations/Tuition Reimbur		6,877	Collaborative Health		576		
(List each licensed administrator separately.)				\$ 140,355	401K match/Bonuses/Paid Leave		5,934	Less: Public Relations Expense		()		
B. Administrative - Other								PAC and Lobbying payments		(5,108)		
Description				Amount				All non-allowable advertising		()		
				\$								
					TOTAL (agree to Schedule V, line 22, col.8)		\$ 791,800	TOTAL (agree to Sch. V, line 20, col. 8)		\$ 39,985		
TOTAL (agree to Schedule V, line 17, col. 3)				\$	E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
(Attach a copy of any management service agreement)												
C. Professional Services					Description		Line #	Amount	Description		Amount	
Vendor/Payee		Type	Amount						Out-of-State Travel		\$ 1,037	
Alden Management Services, Inc.		Consulting feesGL6801	\$ 908,427									
AMS (Eliminated)		Allocated Legal Fees	77,400									
Mid-Cap		Legal Fees - Non Collections	783						In-State Travel			
Mid-Cap - Accounting Fees		Accounting Fees	2,875									
Baker Tilly/C. Novotny		Accounting Fees	481									
Midwest Care Management/Stern		Legal Fees: Collections							Related Party		1,069	
Stone Poground/SB2 Inc.		Legal Fees: Collections	8,217						Seminar Expense			
Carden & Tracy		Legal Fees - Non Collections	299						Medical Coding/ AHCA Bronze Quality Train		363	
Plante Moran/Mayer Brown		Consultation							CPR Class		580	
Mix Solutions/Achieve/Burg Translat		Consultation	5,425						Food Sanitation Class		185	
TOTAL (agree to Schedule V, line 19, column 3)					TOTAL		\$		Entertainment Expense		()	
(For legal fee disclosure, see page 39 of instructions)				\$ 1,003,907					(agree to Sch. V, line 24, col. 8)			
									TOTAL		\$ 3,235	
						* Attach copy of IMRF notifications			**See instructions.			

* Attach copy of IMRF notifications

**See instructions.

Alden of Waterford Legal Fee Support 12/31/2025	PG 21A
Legal Fees Reported on Pg 21, Section C:	\$ 86,699.03
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(8,217.35)
Non-allowable legal fees, if any, deducted on - AMS Allocated Legal Fees: GL 680600-100-003 + Add Back voided invoice of prior year, if any	(77,400.00)
Allowable Legal Fees	\$ 1,081.68

[Invoice listing:](#)

Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Mid-Cap Legal Fees	1/1/2025 - 12/31/2025	782.68
Carden & Tracy	1/1/2025 - 12/31/2025	299.00

TOTAL ALLOWABLE LEGAL FEES 1,081.68

Non-Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Stone Pogrund & Korey	1/1/2025 - 12/31/2025	8,217.35

TOTAL Collection-NOT ALLOWABLE LEGAL FEES 8,217.35

Allocated Related Party Legal Fees:

Vendor Name	Invoice Date	Amount
Corporate Legal Fee	Jan	6,450.00
Corporate Legal Fee	Feb	6,450.00
Corporate Legal Fee	Mar	6,450.00
Corporate Legal Fee	Apr	6,450.00
Corporate Legal Fee	May	6,450.00
Corporate Legal Fee	Jun	6,450.00
Corporate Legal Fee	Jul	6,450.00
Corporate Legal Fee	Aug	6,450.00
Corporate Legal Fee	Sep	6,450.00
Corporate Legal Fee	Oct	6,450.00
Corporate Legal Fee	Nov	6,450.00
Corporate Legal Fee	Dec	6,450.00

TOTAL Allocated Legal Fees 77,400.00

Total Legal Cost 86,699.03

\$ -

Yes

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: **Adam's Waterside**

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: **13,746,655.00** updated for late JLA, if any
Total Expenses per Page 4, Row 45, Col. 4: **13,746,655.00**
Variance (should be zero): **0.00** If not zero, only Salary re-allocations should make up the variance.
Salary re-allocations, if any: **0.00**

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: **34,468.85** 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: **34,468.85**
Variance (should be zero): **0.00** If not zero, only Salary re-allocations should make up the variance.
Salary re-allocations, if any: **0.00**

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

	Page 21A	Difference	
Done	Line 17, Col 1	140,305	(0) 140,305.00 Pg 21, A, Total
Done	Line 22, Col 8	791,800	(0) 791,800.00 Pg 21, D, Total
Done	Line 20, Col 8	35,990	Y 35,990.00 Pg 21, F, Total
Done	Line 19, Col 3	1,003,907	0 ##### Pg 21, C, Total
Done	Line 20, Col 8	3,200	0 3,214.00 Pg 21, G, Total
Done	Line 26, Col 8	400,514	1 400,514.00 Pg 13, Line 81. See "Pg 13" Note below if you are out of balance.
Done	Line 32, Col 8	348,554	(0) 348,554.00 Pg 6, Line 16, Col 20. If not, it often has to do with Pg 5 SA Interest/Interest Income adj.
Done	Line 36, Col 8, if used for MP only	80,000	0 80,000.00 Pg 6, Line 16.
Done	Line 33, Col 8	57,788	(0) 57,788.30 Pg 10, row 24 (per row 7)
Done	Line 34, Col 8, if used for homes with a related party landowner	-	0 Pg 14, Line 7, Col 1 (for 13 homes only)
Done	Line 35, Col 8	2,386,414	0 ##### Pg 16, Line 14 & Pg 16A Total. See Pg 16 Note below if you are out of balance.
Done	Line 43, Col 1	5,470,749	(1) ##### Pg 16, Total Line 14. Pg 20 Note below for each entry, if variance.

Other Checks

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

Census Pg 2: **20,882.00**
Census per TB: **20,882.00** (don't ind BH or Daycare days, if any) - **AB-0.**

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

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

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

these need to be backed out on Pg 5A.

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

Total Per Pg 5: **(844,787.72)**
Total Per Pg 4, Col. 7, Row 45: **(844,787.72)** **c. Should be zero.**

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

Done Pg 8: PG 8A - Total Expense: **726,083.00**
PG 8 - Total: **726,082** **1 c. Should be zero.**

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

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

Done Pg 12: Did you add the new current year fixed asset purchases for B, MR, B, 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.**

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

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

Done 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?

Done 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): **7,855,184** **← Input Here**
Plus: CY Deprec Exp (from Curr Yr Report, Pg 13, Ln 83): **268,519**
Total: **8,123,703**
Total from Pg 13, Line 85: **7,728,811**
Material variance may indicate an issue (missing current year A/D's, incorrectly calculated A/D, etc.) **3,952** **Should be 0 - or immaterial amount.**

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

Done Pg 17: a. Verify that your balance sheet is reasonable. You should not have credits in the asset asset section or debits in the liability (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

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

Done Pg 20: Pg 20, Ln 34, Col 3 must equal Pg 4, Ln 45, Col 1. **AB-0 -> (1)**

Done 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.

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

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

Done 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.

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

END

Notes for MN Only:

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

Additional Details for MN Use Only:

This will be a last run for 2024 & 2025

Additional Details for MN Use Only:
General Services: **2,195,172**
General Administration: **2,295,144**
Land Employee Benefits: **(791,800)**
Line 20, Col 8: **3,698,416**
Line 20, Col 8: **3,698,416**
Line 40, Col 1: **5,470,749**
Line 8, Col 1: **1,020,184**
Line 20, Col 1: **(505,407)**
B, 22, Col 8, 1, 45, Col 1) X (J=8, Col 1 + Ln 20, Col 1)
Total: **3,694,742**

Total Patient days (Pg 2, B, Line 14, Col 9): **29,882**
Capacity (Pg 2, A, Row 2, Col 8): **36,126**
Capacity (Pg 2, A, Row 2, Col 8): **36,126**
Capacity @ 80% (Pg 2, A, Row 2, Col 8): **28,901**
Enter one-third of difference between actual capacity and 80%: **1,241**
Total days: **31,123**

Cost per patient day: **123.85**
Minimum rate: **14,000**
Adjusted Rate: **127.87**

Projected Support Rate

127.87

MN, manually

Input (Bare preferred method)

Or, Copy/Paste

Highlighted Only into Bing ws.