		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: 0054924

Facility Name: Alden Estates Cts of Huntley

Address: 12140 Regency Parkwy (Number) Huntley (City) 60142 (Zip Code)

County: Kane

Telephone Number: (847) 961-7500 **Fax #** (872) 469-1791

HFS ID Number:

Date of Initial License for Current Owners: 06/26/18

Type of Ownership:

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

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

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

Paid Preparer
(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) 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 Estates Cts of Huntley # 0054924 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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	170	Skilled (SNF)	170	62,050	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	170	TOTALS	170	62,050	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Fee for Service	3 Medicaid MLTSS	4 MMAI: Medicaid Primary	5 MMAI: Medicare Primary	6 Private Pay	7 Medicare Part A Only	8 Other	9 Total	
8	SNF	22	128	59	167	813	8,284	3,573	13,046	8
9	SNF/PED									9
10	ICF	12,240	15,713	2,132		7,355			37,440	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	12,262	15,841	2,191	167	8,168	8,284	3,573	50,486	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 81.36%

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 [x]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [x]

I. On what date did you start providing long term care at this location?
Date started 07/10/2018

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [x]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter certified beds.
number of certified beds 170

Medicare Intermediary Wellpoint Federal

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] 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 Estates Cts of Huntley # 0054924 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	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	1,408,070	75,386	62,634	1,546,090	5,065	1,551,155	(1,904)	1,549,251			1
2	Food Purchase		454,817		454,817	(40,068)	414,749	9,292	424,041			2
3	Housekeeping	545,454	70,158		615,612	2,319	617,931	17,252	635,183			3
4	Laundry	73,067	30,549	20	103,636	1,005	104,641	0	104,641			4
5	Heat and Other Utilities			408,268	408,268		408,268	4,662	412,930			5
6	Maintenance	81,492		388,966	470,458	635	471,093	48,475	519,568			6
7	Other (specify):* related party, med.waste,scavenger,security			30,036	30,036		30,036	12,865	42,901			7
8	**TOTAL General Services**	2,108,083	630,910	889,924	3,628,917	(31,044)	3,597,873	90,642	3,688,515			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000	0	12,000			9
10	Nursing and Medical Records	6,915,394	333,827	236,570	7,485,791	(5,730)	7,480,061	61,416	7,541,477			10
10a	Therapy	132,531	1,093	24,000	157,624		157,624	0	157,624			10a
11	Activities	159,943	19,899	16,415	196,257	509	196,766	0	196,766			11
12	Social Services	112,312		560	112,872		112,872	0	112,872			12
13	CNA Training				0		0	0	0			13
14	Program Transportation				0		0	0	0			14
15	Other (specify):* related party				0		0	7,975	7,975			15
16	**TOTAL Health Care and Programs**	7,320,180	354,819	289,545	7,964,544	(5,221)	7,959,323	69,391	8,028,714			16
	C. General Administration											
17	Administrative	226,584			226,584		226,584	221,600	448,184			17
18	Directors Fees				0		0	0	0			18
19	Professional Services			1,022,649	1,022,649		1,022,649	(905,956)	116,693			19
20	Dues, Fees, Subscriptions & Promotions			218,754	218,754		218,754	(159,203)	59,551			20
21	Clerical & General Office Expenses	415,940	40,024	412,325	868,289	1,222	869,511	406,327	1,275,838			21
22	Employee Benefits & Payroll Taxes			1,381,456	1,381,456	12,457	1,393,913	(8,030)	1,385,883			22
23	Inservice Training & Education				0		0	0	0			23
24	Travel and Seminar			1,839	1,839		1,839	1,806	3,645			24
25	Other Admin. Staff Transportation			3,296	3,296		3,296	18,148	21,444			25
26	Insurance-Prop.Liab.Malpractice			359,988	359,988		359,988	36,514	396,502			26
27	Other (specify):* related party			197,180	197,180		197,180	(103,330)	93,850			27
28	**TOTAL General Administration**	642,524	40,024	3,597,487	4,280,035	13,679	4,293,714	(492,124)	3,801,590			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	10,070,787	1,025,753	4,776,956	15,873,496	(22,586)	15,850,910	(332,091)	15,518,819			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.

Facility Name & ID Number Alden Estates Cts of Huntley #0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			183,319	183,319		183,319	911,369	1,094,688			30
31	Amortization of Pre-Op. & Org.				0		0	0	0			31
32	Interest			310,298	310,298		310,298	906,262	1,216,560			32
33	Real Estate Taxes			524,051	524,051	(524,051)	0	525,632	525,632			33
34	Rent-Facility & Grounds			1,925,309	1,925,309	524,051	2,449,360	(2,449,360)	0			34
35	Rent-Equipment & Vehicles			52,478	52,478		52,478	41,474	93,952			35
36	Other (specify):* MIP				0		0	212,545	212,545			36
37	**TOTAL Ownership**			2,995,455	2,995,455	0	2,995,455	147,922	3,143,377			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation				0		0	0	0			38
39	Ancillary Service Centers		871,082	1,278,634	2,149,716	22,586	2,172,302	48,154	2,220,456			39
40	Barber and Beauty Shops				0		0	0	0			40
41	Coffee and Gift Shops				0		0	0	0			41
42	Provider Participation Fee			854,493	854,493		854,493	0	854,493			42
43	Other (specify):*				0		0	0	0			43
44	**TOTAL Special Cost Centers**	0	871,082	2,133,127	3,004,209	22,586	3,026,795	48,154	3,074,949			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	10,070,787	1,896,835	9,905,538	21,873,160	0	21,873,160	(136,015)	21,737,145			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.

Period Beginning: 01/01/2025
Period Ending: 12/31/2025

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

From Line	To Line	Amount		Description
2		(40,068)	(Cr)	Employee Meals
	22	40,068		Employee Meals
22		(27,611)	(Cr)	Uniform Reclass
	1	5,065		Uniform Reclass
	3	2,319		Uniform Reclass
	4	1,005		Uniform Reclass
	6	635		Uniform Reclass
	10	16,856		Uniform Reclass
	11	509		Uniform Reclass
	21	1,222		Uniform Reclass
10		(22,586)	(Cr)	Oxygen Cost Reclass
	39	22,586		Oxygen Cost Reclass
33		(524,051)	(Cr)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	524,051		Rent - Real Estate Tax on associated landowner (Pg 6)

\- Must Net to Zero

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	(1,128)	2		4
5	Telephone, TV & Radio in Resident Rooms	(23,330)	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	(7,737)	30		9
10	Interest and Other Investment Income	(40)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(6,849)	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	(22,549)	21		17
18	Fines and Penalties	(167,437)	32		18
19	Entertainment				19
20	Contributions	(1,250)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(10,898)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(197,180)	27		24
25	Fund Raising, Advertising and Promotional	(150,102)	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)**	$ (588,500)		$ 0	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)	428,829		34
35	Other- Attach Schedule	23,656		35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 452,485		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (136,015)		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

Alden Estates Cts of Huntley

ID# 0054924

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Political Action Committee Payments	$ (8,458)	20	1
2	Other Expenses Related to Lobbying Activities			2
3				3
4	Expense curr yr purchases under threshold	52,771	6	4
5	Late fees on utilities	(6)	21	5
6				6
7	Incentive Payments	(16)	21	7
8	Medical Records	(708)	10	8
9	Jury Duty	(35)	21	9
10	Vendor Discounts	(3)	10	10
11	American Health Care Association	(371)	20	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20	Eliminate depreciation expense for non-care assets	(19,518)	30	20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	23,656		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 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 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	16,732	(18,636)	0	0	0	0	0	0	0	(1,904)	1
2	Food Purchase	(7,977)	0	0	17,269	0	0	0	0	0	0	0	9,292	2
3	Housekeeping	0	0	17,252	0	0	0	0	0	0	0	0	17,252	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	4,662	0	0	0	0	0	0	0	0	4,662	5
6	Maintenance	29,441	0	19,565	0	0	0	(381)	(150)	0	0	0	48,475	6
7	Other (specify):*	0	0	12,865	0	0	0	0	0	0	0	0	12,865	7
8	**TOTAL General Services**	21,464	0	71,076	(1,367)	0	0	(381)	(150)	0	0	0	90,642	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	(711)	0	58,985	4,878	(1,736)	0	0	0	0	0	0	61,416	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	7,975	0	0	0	0	0	0	0	0	7,975	15
16	**TOTAL Health Care and Programs**	(711)	0	66,960	4,878	(1,736)	0	0	0	0	0	0	69,391	16
	C. General Administration													
17	Administrative	0	0	221,600	0	0	0	0	0	0	0	0	221,600	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(10,898)	39,415	(934,473)	0	0	0	0	0	0	0	0	(905,956)	19
20	Fees, Subscriptions & Promotions	(160,181)	77	901	0	0	0	0	0	0	0	0	(159,203)	20
21	Clerical & General Office Expenses	(22,606)	700	428,233	0	0	0	0	0	0	0	0	406,327	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(8,030)	0	0	0	0	0	0	(8,030)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	1,806	0	0	0	0	0	0	0	0	1,806	24
25	Other Admin. Staff Transportation	0	0	18,148	0	0	0	0	0	0	0	0	18,148	25
26	Insurance-Prop.Liab.Malpractice	0	35,613	901	0	0	0	0	0	0	0	0	36,514	26
27	Other (specify):*	(197,180)	0	93,850	0	0	0	0	0	0	0	0	(103,330)	27
28	**TOTAL General Administration**	(390,865)	75,805	(169,034)	0	(8,030)	0	0	0	0	0	0	(492,124)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(370,112)	75,805	(30,998)	3,511	(9,766)	0	(381)	(150)	0	0	0	(332,091)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 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 TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(27,255)	924,771	13,853	0	0	0	0	0	0	0	0	911,369	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(167,477)	1,069,220	4,519	0	0	0	0	0	0	0	0	906,262	32
33	Real Estate Taxes	0	524,051	1,581	0	0	0	0	0	0	0	0	525,632	33
34	Rent-Facility & Grounds	0	(2,449,360)	0	0	0	0	0	0	0	0	0	(2,449,360)	34
35	Rent-Equipment & Vehicles	0	0	41,474	0	0	0	0	0	0	0	0	41,474	35
36	Other (specify):*	0	212,545	0	0	0	0	0	0	0	0	0	212,545	36
37	TOTAL Ownership	(194,732)	281,227	61,427	0	0	0	0	0	0	0	0	147,922	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	(64,646)	(28,986)	141,786	0	0	0	0	0	48,154	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	(64,646)	(28,986)	141,786	0	0	0	0	0	48,154	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(564,844)	357,032	30,429	(61,135)	(38,752)	141,786	(381)	(150)	0	0	0	(136,015)	45

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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. [x] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Revenue	$ 2,449,360	Alden Huntley Investments, LLC	0.00%	$	$ (2,449,360)	1
2	V	32	Replacement Reserve Interest/Interest	1,091	Alden Huntley Investments, LLC			(1,091)	2
3	V	19	Accounting Fees		Alden Huntley Investments, LLC		11,025	11,025	3
4	V	33	Real estate taxes		Alden Huntley Investments, LLC		524,051	524,051	4
5	V	26	Property/liability insurance		Alden Huntley Investments, LLC		35,613	35,613	5
6	V	36	Mortgage insurance premium		Alden Huntley Investments, LLC		212,545	212,545	6
7	V	32	Mortgage interest		Alden Huntley Investments, LLC		1,015,863	1,015,863	7
8	V	30	Depreciation		Alden Huntley Investments, LLC		924,771	924,771	8
9	V	19	Professional Fees		Alden Huntley Investments, LLC		28,390	28,390	9
10	V	20	Annual Report Fee		Alden Huntley Investments, LLC		77	77	10
11	V	32	Amortization Expenses		Alden Huntley Investments, LLC		54,448	54,448	11
12	V	21	Licenses & Inspections		Alden Huntley Investments, LLC		700	700	12
13	V	19	Legal Fees: Non-Collection		Alden Huntley Investments, LLC				13
14	Total			$ 2,450,451			$ 2,807,483	$ * 357,032	14

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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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. [x] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	$	Alden Management Services, Inc.	0.00%	$ 4,662	$ 4,662	15
16	V	24	Travel/Seminar		Alden Management Services, Inc.		1,806	1,806	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		18,148	18,148	17
18	V	26	Insurance		Alden Management Services, Inc.		901	901	18
19	V	20	Dues/Subscriptions		Alden Management Services, Inc.		901	901	19
20	V	30	Depreciation		Alden Management Services, Inc.		13,853	13,853	20
21	V	33	Real Estate Tax		Alden Management Services, Inc.		1,581	1,581	21
22	V	35	Rent-Equip & Vehicles		Alden Management Services, Inc.		41,474	41,474	22
23	V	32	Interest		Alden Management Services, Inc.		4,519	4,519	23
24	V	1	Dietary Aide Salary		Alden Management Services, Inc.		16,732	16,732	24
25	V	3	Housekeeping Salary		Alden Management Services, Inc.		17,252	17,252	25
26	V	7	Employee Benefits-Gen'l Servs		Alden Management Services, Inc.		12,865	12,865	26
27	V	10	Nurs & Med Record Salary		Alden Management Services, Inc.		58,985	58,985	27
28	V	15	Employee Benefits-Health Care		Alden Management Services, Inc.		7,975	7,975	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		221,600	221,600	29
30	V	27	Employee Benefits-Administr.		Alden Management Services, Inc.		93,850	93,850	30
31	V	19	Professional Fees	989,275	Alden Management Services, Inc.		54,802	(934,473)	31
32	V	21	Gen'l & Administrative	77,520	Alden Management Services, Inc.		505,753	428,233	32
33	V	6	Repairs & Mainten.	29,028	Alden Management Services, Inc.		48,593	19,565	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 1,095,823			$ 1,126,252	$ * 30,429	39

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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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. [x] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consult.	$ 62,634	Prism Health Care Services, Inc.	0.00%	$	$ (62,634)	15
16	V	1	Dietary Salary		Prism Health Care Services, Inc.		32,550	32,550	16
17	V	2	Tube feeding	10,666	Prism Health Care Services, Inc.		7,976	(2,690)	17
18	V	10	Equip. Rental		Prism Health Care Services, Inc.				18
19	V	39	Ancillary supplies	96,117	Prism Health Care Services, Inc.		12,518	(83,599)	19
20	V	1	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		11,448	11,448	20
21	V	2	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		19,959	19,959	21
22	V	10	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		4,878	4,878	22
23	V	39	Gen'l & Admin & benefits		Prism Health Care Services, Inc.		18,953	18,953	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			$ 169,417			$ 108,282	$ * (61,135)	39

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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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. [x] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	$ 689,415	Forum Extended Care II, Inc.	0.00%	$ 656,684	$ (32,731)	15
16	V	39	I.V.	68,723	Forum Extended Care II, Inc.		65,460	(3,263)	16
17	V	39	Wound Care-Product only	13,495	Forum Extended Care II, Inc.		12,854	(641)	17
18	V	10	House Stock	26,364	Forum Extended Care II, Inc.		25,112	(1,252)	18
19	V	10	Pharm Consult	10,200	Forum Extended Care II, Inc.		9,716	(484)	19
20	V	22	Employee Vaccinations	8,030	Forum Extended Care II, Inc.			(8,030)	20
21	V	39	Employee Vaccinations		Forum Extended Care II, Inc.		7,649	7,649	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			$ 816,227			$ 777,475	$ * (38,752)	39

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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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. [x] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	$ 1,252,486	Community Physical Therapy & Associates, Ltd.	0.00%	$ 1,394,272	$ 141,786	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 1,252,486			$ 1,394,272	$ * 141,786	39

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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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. [x] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	$ 32,118	Alden Bennett Construction Company, Inc.		$ 31,737	$ (381)	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			$ 32,118			$ 31,737	$ * (381)	39

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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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. [x] 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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	$ 36,695	Alden Design Group, Ltd.	0.00%	$ 36,545	$ (150)	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			$ 36,695			$ 36,545	$ * (150)	39

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

STATE OF ILLINOIS **Ownership Listing-1**

Alden Estates Cts of Huntley

ID# **0054924**

Report Period Beginning: **01/01/2025**

Ending: **12/31/2025**

Alden Management Se

Alden Huntley Investments, LLC

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

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

-Names of trust beneficiaries must be listed.

	First Name	M.I.	Last Name	Place of Residence City	State	Operator/Licensee Ownership Percentage	Building Co. Ownership Percentage	Management Co. /Home Office Ownership Percentage	
1	Floyd	A	Schlossberg	Riviera Beach	FL	0.10000	0.10000	0.10000	1
2	Randi	A	Schullo	Chicago	IL	20.77200	20.77200	20.77200	2
3	Lauren	H	Magnusson	Elgin	IL	20.77200	20.77200	20.77200	3
4	Audra	B	Elisco	Wheeling	IL	20.77200	20.77200	20.77200	4
5	Joseph	R	Schullo	Chicago	IL	6.26400	6.26400	6.26400	5
6	Nicole	D	Schullo	Chicago	IL	6.26400	6.26400	6.26400	6
7	Paige	A	Scherer	St. Charles	IL	6.26400	6.26400	6.26400	7
8	Garrett	E	Magnusson	Elgin	IL	6.26400	6.26400	6.26400	8
9	Charles	L	Elisco	Wheeling	IL	6.26400	6.26400	6.26400	9
10	Arin	G	Elisco	Wheeling	IL	6.26400	6.26400	6.26400	10
11									11
12									12
13									13
14									14
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Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 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 In	Madison, WI	Pharmacy	4
5	Alden of Old Town East, Inc.	Bloomingdale, 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/Alzh	7
8	Alden Estates of Naperville, Inc.	Naperville, IL						8
9	Alden - Valley Ridge Rehabilitation and Health C	Bloomingdale, IL			Alden Gardens of Wat	Aurora, IL	SLF	9
10	Alden Village Health Facility for Children and Y	Bloomingdale, IL			Prism Health Care Ser	Schaumburg, IL	Nursing and Durabl	10
11	Alden - Orland Park Rehabilitation and Health C	Orland Park, IL			Community Physical T	Addison, IL	Therapy Provider	11
12	Princeton Rehabilitation and Health Care Cente	Chicago, IL			Alden Bennett Constru	Chicago, IL	General Contractor	12
13	Alden of Old Town West, Inc.	Bloomingdale, IL						13
14	Alden - Town Manor Rehabilitation and Health C	Cicero, IL			Alden Design Group, I	Chicago, IL	Design & Engineerir	14
15	Alden Trails, Inc.	Bloomingdale, 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 & hosp	17
18	Alden - Des Plaines Rehabilitation and Health Ca	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.	Bloomingdale, 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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg	Chairman-BOD	Chairman	0.10	192,780	1.444	3.61	Salary	$ 7,220	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Svcs	Technical Nursing	20.77	102,173	1.444	3.61	Salary	3,827	10-7	2
3	Terry Magnusson	Dir. of Property Man	Building equipmen	0.00	102,173	1.444	3.61	Salary	3,827	6-7	3
4	Ina Schlossberg	Board Member	Events and special	0.00	102,173	1.444	3.61	Salary	3,827	17-7	4
5	Audra Elisco	Medical Records Coo	Medical record ma	20.77	77,349	1.444	3.61	Salary	2,897	21-7	5
6	Randi Schlossberg-Schullo	President	General Oper.	20.77	192,780	1.2635	3.61	Salary	7,220	6-7, 17-7	6
7	Joseph Schullo	Project Manager	General Operation	6.26	192,780	1.2635	3.61	Salary	7,220	6-7, 17-7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 36,037		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 Estates Cts of Huntley # 0054924 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 [x] 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 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,397,134	36	$ 129,003	$	50,486	$ 4,662	1
2	24	Trav & Seminar	Patient Days	1,397,134	36	49,988		50,486	1,806	2
3	25	Other Admin Travel	Patient Days	1,397,134	36	502,227		50,486	18,148	3
4	26	Insurance	Patient Days	1,397,134	36	24,931		50,486	901	4
5	20	Dues & Subscriptions	Patient Days	1,397,134	36	24,937		50,486	901	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		50,486	1,581	7
8	35	Rent-Equip & Vehicle	Patient Days	1,397,134	36	1,147,743		50,486	41,474	8
9	32	Interest	Patient Days	1,397,134	36	125,066		50,486	4,519	9
10	1	Dietary Salary	Patient Days	1,397,134	36	463,044	463,044	50,486	16,732	10
11	3	Housekeeping Salary	Patient Days	1,397,134	36	477,424	477,424	50,486	17,252	11
12	7	Employee Benefits -Gen'I Servs	Patient Days	1,397,134	36	356,025		50,486	12,865	12
13	10	Nurs & Med Records Salary	Patient Days	1,397,134	36	1,632,344	1,632,344	50,486	58,985	13
14	15	Employee Benefits -Health Care	Patient Days	1,397,134	36	220,704		50,486	7,975	14
15	17	Administrative Salary	Patient Days	1,397,134	36	6,132,499	6,132,499	50,486	221,600	15
16	27	Employee Benefits - Admin	Patient Days	1,397,134	36	2,597,178		50,486	93,850	16
17	19	Professional fees	Patient Days	1,397,134	36	518,567		50,486	18,739	17
18	19	Professional fees	Revenue charged	33,202,232	36	1,210,351	1,210,351	989,275	36,063	18
19	21	Gen'I & Admin	Patient Days	1,397,134	36	13,996,050	11,866,101	50,486	505,753	19
20	6	Repair & Maint.	Patient Days	1,397,134	36	559,530		50,486	20,219	20
21	6	Repair & Maint.	Revenue charged	1,731,722	36	1,692,724	1,692,724	29,028	28,374	21
22										22
23										23
24										24
25	TOTALS					$ 32,402,789	$ 23,474,487		$ 1,126,252	25

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	CAPFUN		x	Mortgage	$105,873.41	11/1/2016	$ 26,584,000	$ 24,000,478	4/1/2058	3.6800	$ 889,664	1
2	CAPFUN		x	Mortgage	$15,018.20	4/1/2019	3,278,800	3,404,479	4/1/2058	3.6800	126,199	2
3	Amort of Fin Fees (GL 1920)			Financing							54,448	3
4												4
5												5
	Working Capital											
6	Related party-AMS		x	Working Capital							4,519	6
7	Midcap		x	Working Capital							142,799	7
8	Interest-Non-Mortgage		x	Cyber Policy							62	8
9	TOTAL Facility Related				$120,891.61		$ 29,862,800	$ 27,404,957			$ 1,217,691	9
	B. Non-Facility Related*											
10	Interest Income on R.R.		x								(1,091)	10
11	Interest Income (GL 4975)		x								(40)	11
12												12
13												13
14	TOTAL Non-Facility Related						$ 0	$ 0			$ (1,131)	14
15	TOTALS (line 9+line14)						$ 29,862,800	$ 27,404,957			$ 1,216,560	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 212,545 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.)

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2024 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	521,900	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	516,832	2
3. Under or (over) accrual (line 2 minus line 1).	$	(5,068)	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)	$	530,700	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** (Attach a copy of the real estate tax appeal board's decision.)	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	525,632	7

Assessed Value from Real Estate Tax Bill:	2024	7,364,628	8
Real Estate Tax Bill for Calendar Year:	2020	309,608	9
	2021	312,830	10
	2022	320,723	11
	2023	506,744	12
	2024	515,251	13

The current year accrual is based on an estimated 3% increase of the prior year tax.

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

NOTES:

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

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Estates Cts of Huntley COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0054924

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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	See attached (Supplement)	Related party - Alden Management	$ 43,747.00	$ 1,581.00
2.	02-05-276-010	Nursing Facility	$ 515,250.88	$ 515,250.88
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 558,997.88	$ 516,831.88

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 provide copies of their original **second installment** tax bill.

Facility Name & ID Numb Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 115,096 B. General Construction Type: Exterior Face - Brick, Stone & (Frame Steel Number of Stories 3

C. Does the Operating Entity? [ ] (a) Own the Facility [x] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [x] (a) Own the Equipment [x] (b) Rent equipment from a Related Organization. [x] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

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

F. List the bed capacity for the building if it differs from the licensed total.

G. Have you properly capitalized all major repairs and equipment purchases? yes

H. Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease.

I. Are you presently operating under a sublease agreement? no

J. Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?
YES NO x If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over.

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

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	SNF	321,386	2017	$ 1,714,500	1
2					2
3	TOTALS	321,386		$ 1,714,500	3

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 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 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	170			2018	$ 30,114,321	$	39	$ 772,162	$ 772,162	$ 5,846,677	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Facility Furnishing - ALDDES			2018	35,603		10	3,560	3,560	26,997	9
10	Electrical Site - ALDBEN			2018	56,263		20	2,813	2,813	21,332	10
11	Asphalt Paving - ALDBEN			2018	88,645		39	2,273	2,273	17,237	11
12	Carpentry - ALDBEN			2018	38,838		39	996	996	7,553	12
13	Concrete - ALDBEN			2018	536,315		39	13,752	13,752	104,286	13
14	Custom Millwork - ALDBEN			2018	23,667		39	607	607	4,603	14
15	Electrical Site - ALDBEN			2018	264,877		39	6,792	6,792	51,506	15
16	Elevator Lockout Installation - ALDBEN			2018	3,320		39	85	85	645	16
17	Excavation - ALDBEN			2018	19,661		39	504	504	3,822	17
18	Finish Carpentry - ALDBEN			2018	30,520		39	783	783	5,937	18
19	Fire Protection - ALDBEN			2018	159,412		39	4,087	4,087	30,993	19
20	Flooring - Tile & Carpet - ALDBEN			2018	495,907		39	12,716	12,716	96,429	20
21	Hollow Metal Doors/Framing - ALDBEN			2018	2,840		39	73	73	553	21
22	HVAC & Gas Piping - ALDBEN			2018	462,745		39	11,865	11,865	89,976	22
23	Landscaping - ALDBEN			2018	262,083		39	6,720	6,720	50,960	23
24	Plumbing - ALDBEN			2018	39,973		39	1,025	1,025	7,773	24
25	Sewer & Water - ALDBEN			2018	372,910		39	9,562	9,562	72,512	25
26	Solid Surface - ALDBEN			2018	57,798		39	1,482	1,482	11,239	26
27	Special Construction (Flagpoles, Signage, Pond Aerator) - ALDBEN			2018	77,336		39	1,983	1,983	15,038	27
28	Wallcovering Repair - ALDBEN			2018	3,427		5	0		3,427	28
29								0		0	29
30	Roof Insulation, Roof - ALDBEN			2019	4,679		10	468	468	3,198	30
31	Dryer Repair, Laundry Room - EQUINT			2019	3,353		5	0		3,353	31
32	Ironer Repair, Laundry Room - EQUINT			2019	4,899		5	0		4,899	32
33								0		0	33
34	Adj for ABC related party profit			2018	41			16	16	37	34
35	Adj for ABC related party profit			2019	329					329	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 Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Boiler Drain Pump - SMACAR	2021	$ 3,122	$	5	$ 624	$ 624	$ 2,912	37
38	Combioven Control Board - SMACAR	2021	6,379		5	1,276	1,276	5,210	38
39	Boiler Flame Sensor, Trap Assemblies - GTMECH	2023	5,397		5	1,079	1,079	3,147	39
40	Concrete Repairs - ALDBEN	2023	3,292		5	658	658	1,755	40
41	Parking Lot Paving - ALDBEN	2023	15,878		8	1,985	1,985	4,797	41
42	Dryer Components, Repairs - EQUINT	2023	5,676		5	1,135	1,135	2,365	42
43						0		0	43
44	Wall Covering - ALDBEN	2024	4,785		5	957	957	1,515	44
45	Oven Touchscreen - ADVPAR	2024	2,595		10	260	260	325	45
46									46
47	Boiler Valve - GTMECH	2025	4,879		5	732	732	732	47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 33,211,763	$ 0		$ 863,030	$ 863,030	$ 6,504,069	70

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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 33,211,763	$ 0		$ 863,030	$ 863,030	$ 6,504,069	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	0	10	0		477	16
17	Forum Prof Ctr: Elect Install/sewer excavation	2014	486	0	10	0		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	0	13	0		6,851	28
29	Alden Mgt Servs: Remodel suites	2003	5,946	0	8	0		5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81	0	15	0		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)		$ 33,382,979	$ 5,859		$ 868,889	$ 863,030	$ 6,639,185	34

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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		$ 33,382,979	$ 5,859		$ 868,889	$ 863,030	$ 6,639,185	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---------->			163,801			(163,801)		31
32	Book Depreciation per GL - 7101 & 7103 per Landowner - Col 5---------->			924,771			(924,771)		32
33									33
34	TOTAL (lines 1 thru 33)		$ 33,382,979	$ 1,094,431		$ 868,889	$ (225,542)	$ 6,639,185	34

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

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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	$ 2,185,594	$ 0	$ 210,740	$ 210,740	various	$ 1,488,416	71
72	Current Year Purchases	82,843	0	7,065	7,065	various	4,339	72
73	Fully Depreciated Assets	663,088	0	0	0	various	663,088	73
74	See Attached 13-Supp	169,462	7,653	7,653	0	various	137,598	74
75	TOTALS	$ 3,100,987	$ 7,653	$ 225,458	$ 217,805		$ 2,293,441	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	$ 0	3-5	$ 4,527	76
77							0			77
78							0			78
79							0			79
80	TOTALS			$ 6,329	$ 340	$ 340	$ 0		$ 4,527	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)	$ 38,204,795	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 1,102,424	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 1,094,686	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (7,737)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 8,937,153	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	Leasehold Improvement - 2018	$ 761,210	$ 19,518	$ 136,626	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 761,210	$ 19,518	$ 136,626	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 Estates Cts of Huntley Input where highlighted. **13-Supp**
Alden Estates Cts of Huntley
12/31/2025
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)	(402)	(5,073)
	169,462	7,653	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			
1998-2004			
3-5			

input numbers manually / do not change rows/cells positions.
Make sure this is what appears on PG13, Row 76

Data automatically transfers to Pg 13, Ln 76.

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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 [x] 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 [x] NO Terms: *

10. Effective dates of current rental agreement:
Beginning 07/01/2018
Ending 06/30/2028

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

	Fiscal Year Ending	Annual Rent
12.	12/31/2026	$ 2,383,176
13.	12/31/2027	$ 2,383,176
14.	12/31/2028	$ 1,191,588

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

15. Is Movable equipment rental included in building rental? [ ] YES [x] NO

16. Rental Amount for movable equipment: $ 52,478 Description: put in sum of copy machine ac 6861 plus quipment lease ac 6859
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Auto lease-a/c no. 6890	various	$ 0.00	$ 0	17
18					18
19	Related party-PG 6A	various	#######	15,821	19
20					20
21	TOTAL		$ #######	$ 15,821	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.

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [x] 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 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition	$	$	$	$ 0
2	Books and Supplies				0
3	Classroom Wages (a)				0
4	Clinical Wages (b)				0
5	In-House Trainer Wages (c)				0
6	Transportation				0
7	Contractual Payments				0
8	CNA Competency Tests				0
9	TOTALS	$ 0	$ 0	$ 0	$ 0
10	SUM OF line 9, col. 1 and 2 (e)	$ 0			

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	$		$ 430,492	$		$ 430,492	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			189,822			189,822	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			608,174			608,174	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				664,332		664,332	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Exceptional Care			0			261		261	12
13	Other (specify): See PG16A	39-1, 39-3, if any		0		141,786	185,589		327,375	13
14	TOTAL			$		$ 1,370,274	$ 850,182		$ 2,220,456	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 Estates Cts of Huntley
0054924
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**	$430,492.00
2.	**ST**		**39-3**	**To Col. 5**	189,822.00
4.	**PT**		**39-2**	**To Col. 5**	608,174.00
	Pharmacy Supplies Per GL				689,415.00
	Manual Input From Related Party - FECSII - DRUGS	(From Page 6C, Ln 39/Drug items)			-25083
9.	**Pharmacy**		**To Pg 16**	**To Col. 6**	664,332.00
12.	**Exceptional Care-Salaries**		**To Pg 16**	**To Col. 3**	
12.	**Exceptional Care- Supplies**		**To Pg 16**	**To Col. 6**	261.00
	12. Total Exceptional Care Check (Line 12, Col. 8)				261.00
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	141786
	Other (various GL accounts)				231,553.00
	Manual Input: Related Party - Prism WS	(From Page 6B, Ln39 items, Col 8)			-64646
	Manual Input: Related Party - FECII - I.V.	(From Page 6C, Ln 39 items for IV, Col 8)			-3263
	Manual Input: Related Party - FECII - Wound Care Products	(From Page 6C, Ln 39 items, Col 8 WC)			-641
	Oxygen - From Reclass WP	(FromPg 4A)			22,586.00
13.	**Col. 6: Supplies Total**			**To Col. 6**	185,589.00
13.	**Total Line 13, Column 8 Check**				327,375.00
14.	**Total**				$2,220,456.00

STATE OF ILLINOIS

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/2025 (last day of reporting year)

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	$	$ 190,535	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 160,000)	2,978,042	2,978,042	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		94,203	6
7	Other Prepaid Expenses	30,619	30,764	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd party/escrows	102,496	493,594	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,111,157	$ 3,787,138	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,501,186	13
14	Buildings, at Historical Cost		29,362,677	14
15	Leasehold Improvements, at Historical Cost	3,860,765	3,881,447	15
16	Equipment, at Historical Cost	813,117	3,080,531	16
17	Accumulated Depreciation (book methods)	(1,382,837)	(8,658,636)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds		211,124	21
22	Other Long-Term Assets (spe Financing Fees		1,043,850	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 3,291,045	$ 30,422,179	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,402,202	$ 34,209,317	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 974,078	$ 980,010	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	281,681	281,681	28
29	Short-Term Notes Payable		449,732	29
30	Accrued Salaries Payable	989,006	989,006	30
31	Accrued Taxes Payable (excluding real estate taxes)	356,290	356,290	31
32	Accrued Real Estate Taxes(Sch.IX-B)		530,700	32
33	Accrued Interest Payable		84,042	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp/Ins,due to IDPA,SalesTax	789,989	789,989	36
37	Due to Affiliates - current	1,255,434	1,255,434	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 4,646,478	$ 5,716,884	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		26,955,225	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Affiliates	13,861,424	12,766,481	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 13,861,424	$ 39,721,706	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 18,507,902	$ 45,438,590	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (12,105,700)	$ (11,229,273)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 6,402,202	$ 34,209,317	48

*(See instructions.)

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (10,071,424)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (10,071,424)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(2,034,276)	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)**	$ (2,034,276)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ 0	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (12,105,700)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 19,660,950	1
2	Discounts and Allowances for all Levels	(64,458)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 19,596,492	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients	(235,391)	5
6	Therapy	282,171	6
7	Oxygen	23,208	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 69,988	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	96	12
13	Barber and Beauty Care	30	13
14	Non-Patient Meals	1,128	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2,805	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 4,059	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	19,374	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 19,374	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	See PG19A	148,971	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 148,971	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 19,838,884	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	3,628,917	31
32	Health Care	7,964,544	32
33	General Administration	4,280,035	33
	B. Capital Expense		
34	Ownership	2,995,455	34
	C. Ancillary Expense		
35	Special Cost Centers	2,149,716	35
36	Provider Participation Fee	854,493	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 21,873,160	40
41	**Income before Income Taxes (line 30 minus line 40)****	(2,034,276)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (2,034,276)	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	$ 3,361,740.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	4,207,237.00	45
46	MMAI-Medicaid is the Primary Payer	589,949.00	46
47	MMAI-Medicare is the Primary Payer	85,997.00	47
48	Private Pay	3,102,393.00	48
49	Medicare Part A	5,840,681.00	49
50	Other-(specify) M'care Adv. Plans (MAP)	2,219,747.00	50
51	Other-(specify)		51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify) CNA Incentives	188,748.00	54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 19,596,492	56

Details of Page 19, Line 28

Description	Amount
Call pendant (private only, not offset on Schedl V)	
Wellness fee (private only, not offset on Schedl V)	9,871
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)	5,420
Day training income (private only, not offset on Schedl V)	
Vendor discounts (private only, not offset on Schedl V)	3
Gain on Sale of Assets (private only, not offset on Schedl V)	9,394
Write off Old A/P	7,193
ERC Received	117,090
Line 28 Total:	148,971

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,071	2,144	$ 142,558	$ 66.49	1
2	Assistant Director of Nursing	4,017	4,074	228,170	56.01	2
3	Registered Nurses	45,137	48,708	2,319,824	47.63	3
4	Licensed Practical Nurses	23,034	24,634	1,026,291	41.66	4
5	CNAs & Orderlies	96,022	101,592	2,491,153	24.52	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,845	2,080	46,730	22.47	8
9	Activity Director	2,080	2,080	72,485	34.85	9
10	Activity Assistants	4,612	4,726	87,459	18.51	10
11	Social Service Workers	3,751	3,858	112,312	29.11	11
12	Dietician					12
13	Food Service Supervisor	2,072	2,080	74,314	35.73	13
14	Head Cook	12,061	12,237	325,627	26.61	14
15	Cook Helpers/Assistants	51,442	53,498	1,008,128	18.84	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	81,492	39.18	17
18	Housekeepers	26,178	27,716	545,454	19.68	18
19	Laundry	3,190	3,533	73,067	20.68	19
20	Administrator	2,072	2,080	137,875	66.29	20
21	Assistant Administrator	2,072	2,080	88,709	42.65	21
22	Other Administrative	11,931	12,311	425,067	34.53	22
23	Office Manager					23
24	Clerical	9,174	9,826	192,331	19.57	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator	4,120	4,160	204,558	49.17	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)	17,703	18,598	387,183	20.82	33
34	TOTAL (lines 1 - 33)	326,664	344,095	$ 10,070,787 *	$ 29.27	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	$5220/Mth	$ 62,634	1-3	35
36	Medical Director	$1000/Mth	12,000	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	$850/Mth	10,200	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	$93/Mth	1,120	11-3	44
45	Social Service Consultant	$47/Mth	560	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 86,514		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	40	$ 17,545	10-3	50
51	Licensed Practical Nurses			10-3	51
52	Certified Nurse Assistants/Aides	7,930	205,297	10-3	52
53	TOTAL (lines 50 - 52)	7,970	$ 222,842		53

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Lis, Martina L.	Administrator	0	$ 99,368
Santeler, Kaitlyn A.	Asst. Admin	0	63,845
Hinkle, Kermisha L.	Executive Director	0	63,371
		0	
		0	
		0	
		0	
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 226,584

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Alden Management Services, Inc.	Consulting feesGL6801	$ 911,875
Mid-Cap - Allocated Legal Fees	Legal Fees - Non Collections	964
Mid-Cap - Allocated Accounting Fees	Accounting Fees	3,277
Baker Tilly Virchow Krause/C. Novo	Accounting Fees	11,899
Mary Chelotti/Sheriff of Kane Count	Legal Fees - Non Collections	(3,349)
AMS (Eliminated)	Allocated Legal Fees	77,400
Stone, Pogrund & Korey, Midwest C	Legal Fees - Collections	10,897
Achieve Compliance Group, People P	Professional Fees	8,889
Swift Pocket LLC, Serenity Aquariun	Professional Fees	797
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 1,022,649

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 198,095
Unemployment Compensation Insurance	41,127
FICA Taxes	746,182
Employee Health Insurance	303,505
Employee Meals	40,068
Illinois Municipal Retirement Fund (IMRF)*	
Vision, Dental & Life Insurance	3,524
Employee Relations, Employee Drug Tests, Miscell	35,270
Employee Vaccinations, 401K Match, Tuition Reim	26,142
Related Party-Forum	(8,030)
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,385,883

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	29,995
Health Care Worker Background Check	1,954
(Indicate # of checks performed 56)	
Patient Background Checks 140	5,965
Association Dues (total from pg 22, #4)	16,916
Surety Bond Fees, Corporate Annual Fees	454
Collaborative Healthcare, Sir Speedy	1,430
Chicago Tribune, American Business Forms	10,394
Related Party AMS	901
Less: Public Relations Expense	( )
PAC and Lobbying payments	(8,458)
All non-allowable advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 59,551

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Related Party	1,806
Seminar Expense	
DISA Global Solutions, Inc., NHA Licensure	1,811
National Practitioner Databank, National Ass	28
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 3,645

* Attach copy of IMRF notifications

**See instructions.

Alden Estates Cts of Huntley **PG 21A**
Legal Fee Support
12/31/2025

Legal Fees Reported on Pg 21, Section C:	$ 85,912.00
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	(10,898.00)
Non-allowable legal fees, if any, deducted on	
- AMS Allocated Legal Fees: GL 680600-100-003	(77,400.00)
+ Add Back voided invoice of prior year, if any	
Allowable Legal Fees	$ (2,386.00)

Invoice listing:

Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Mary Chelotti	02/25	322.00
Midcap Financial Services, LLC	, 05/25, 08/25, 11/25, `	964.00
Sheriff of Kane County	02/25	52.00
Midwest Care Management	09/25	(3,724.00)

TOTAL ALLOWABLE LEGAL FEES **(2,386.00)**

Non-Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
Stone, Pogrund & Korey	01/25-12/25	6,261.00
Midwest Care Management Services	01/25-12/25	4,592.00
Kane County Circuit Clerk	02/25	45.00

TOTAL Collection-NOT ALLOWABLE LEGAL FEES **10,898.00**

Allocated Related Party Legal Fees:

Vendor Name	Invoice Date	Amount
Corporate Legal Fee	Jan	6,450.00
Corporate Legal Fee	Feb	6,450.00
Corporate Legal Fee	Mar	6,450.00
Corporate Legal Fee	Apr	6,450.00
Corporate Legal Fee	May	6,450.00
Corporate Legal Fee	Jun	6,450.00
Corporate Legal Fee	Jul	6,450.00
Corporate Legal Fee	Aug	6,450.00
Corporate Legal Fee	Sep	6,450.00
Corporate Legal Fee	Oct	6,450.00
Corporate Legal Fee	Nov	6,450.00
Corporate Legal Fee	Dec	6,450.00
TOTAL Allocated Legal Fees		**77,400.00**
Total Legal Cost		**85,912.00**
		$ -

Facility Name & ID Number Alden Estates Cts of Huntley # 0054924 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

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

Association Name	Amount
HEALTH CARE COUNCIL OF IL (HCCI)	8,458
	8,458 Total

(3) List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.

HEALTH CARE COUNCIL OF IL (HCCI)	8,458
0	
0 0	
	8,458 Total

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

HEALTH CARE COUNCIL OF IL (HCCI)	16,916
0	0
0 0	0
	0
	16,916 Total

(5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. $ 117,234 Line 10

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

(7) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ 854,493
This amount is to be recorded on line 42 of Schedule V.

(8) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

(9) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes

(10) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(11) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ 40,068 Has any meal income been offset against related costs? no Indicate the amount. $

(12) Travel and Transportation

a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.

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

c. What percent of all travel expense relates to transportation of nurses and patients? 0

d. Have vehicle usage logs been maintained? No

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

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

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

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

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

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

Team - After all known Adjustments and data entry are in, please verify the following for each of your homes (prior to notifying me your report is final): Home: Alden Estates Cls of Huntley do not print

Note "done" when each completed

Verifications

Done 1. Rerun the single entity TB for each of your homes. Place that file under each of your home's YACS support folder and:
- **Verify that the total expenses on the new trial balance equals 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 noted on your excel trial balance in the support folder.
These would typically only be for salary allocations between different homes (DP, DPII, DDs, etc.).

Trial Balance Total Expenses	21,873,158.00	updated for late JEs, if any
Total Expenses per Page 4, Row 45, Col. 4	21,873,160.00	
Variance (should be zero)	(2.00)	If not zero, only Salary re-allocations should make up the variance.
	(2.00)	Salary re-allocations, if any.

Done 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)	(2,054,274.00)	updated for late JEs, if any
Net Income/(Loss) from Page 19	(2,054,276.00)	
Variance (should be zero)	2.00	If not zero, only Salary re-allocations should make up the variance.
	2.00	Salary re-allocations, if any.

Note: you should re-run, at time of finalization process, a new TB for this purpose.

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

	Page 3/4		Difference		
Done	Line 17, Col 1	226,584	-	226,584.00	Pg 21, A. Total
Done	Line 22, Col 8	1,385,883	-	##########	Pg 21, D. Total
Done	Line 20, Col 8	59,551	-	59,551.00	Pg 21, F. Total
Done	Line 19, Col 3	1,022,649	-	##########	Pg 21, C. Total
Done	Line 24, Col 8	3,645	-	3,645.00	Pg 21, G. Total
Done	Line 30, Col 8	1,094,688	1	##########	Pg 13, Line B3. See "Pg 13" Note below if you are out of balance.
Done	Line 32, Col 8	1,216,540	-	##########	Pg 9, Line 15, Col 10 If off, it often has to do with Pg 5/5A interest/interest income adjs.
Done	Line 36, Col 8, if bal is for MIP only	212,545	-	212,545.00	Pg 9, Line 16.
Done	Line 33, Col 8	525,632	0	525,631.88	Pg 10, excel row 24 (pacr row 7)
	Line 34, Col 8 -- should be zero for homes with a related party landowner		#VALUE!		Pg 14, Line 7, Col 4 (for TL homes only)
Done	Line 39, Col 8	2,220,456	-	##########	Pg 16, Line 14 & Pg 16A Total. See Pg 16 Note below if you are out of balance.
Done	Line 45, Col 1	10,070,787	-	##########	Pg 20, Total Line 34. Pg 20 Note below for add'l info, if variance.

<- may have an initial Difference until AMS 5A data is provided.

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 Bedholds & Daycare days. Be sure to tie to your final trial balance census.

Census Pg 2	50,486.00	
Census per TB	50,486.00	(don't incl BH or Daycare days, if any.)
	-	s/b -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.
Be able to explain any extreme variance in amounts from the prior years. 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 variations.

Done 2. Pg 5A: If you have bank charges on your LLC/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:	(136,015.19)
Total Per Pg 4, Col. 7, Row 45:	(136,015.19)
	- <- Should be zero.

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

Done Pg 8: PG 6A - Total Expense 1,126,252.00
PG 8 - Total 1,126,252
0 <- Should be zero.

Pg 10: Pg 10A: For the final printout version, insert the real estate tax bills for the home AND the supplemental document for related party taxes (may not be ready until support for Pg 6A is distributed) in the final printed out version.

Done Pg 10 - Save a PDF version of the operator or landowner's real estate tax bill/bills on the network: W:\05. Cost Reports\$Fcast (State)\YEAR\1. Instructions, forms, audits, etc\RE tax bills 2nd installments

Done Pg 12: Did you add the new current year fixed asset purchases for BI, MR, BI, LI (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'/RR 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 EQ/FF purchases.

Done Pg 13: Pg 13, Ln B3 must equal Pg 4, Ln 30, Col 8. If you've already reconciled Line 30 in No. 3 above, no need to review this section.
If Depreciation Expense does not reconcile, you may want to double-check the following:
Done a. Did you post any Vehicle Depreciation or the Related Party Vehicle depreciation to Pg 13, Sec. D?
Done b. If you have a balance on Pg 13, Ln B4, did you transfer that to Pg 5, Ln 9? This should be done automatically, unless a formula was overwritten.
c. Do you have any Pg 5A adjustments incorrectly Referencing Ln 30?

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

Test for each home:			
Prior Year A/D (from Prior Yr Report, **Pg 13,** Ln B5)	+	7,843,161	<-- Input here
Plus: CY Deprec Exp (from Curr Yr Report, Pg 13, Ln B3)	+	1,094,688	
Total	=	8,938,217	
Total from Pg 13, Line B5		8,937,153	
Material variances may indicate an issue (missing current year add's, incorrectly calculated A/D, etc.)		1,065	*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: s/b -0- -> 0
a. Did you input everything into your Support Pg 16A correctly (CPT, Prism, FECI)?
b. Did you transfer the Support Pg 16A numbers to Pg 16 correctly?
c. Did you input your Pg 6B, 6C, & 6D info correctly, per those pages instructions?
d. If applicable for your home/homes, did you reclass Vent/Except Care salaries and supplies to Ln 39?

		Variance checks:	
Done Pg 17: a. Verify that your balance sheet is reasonable. You should not have credits in the asset	-	should be zero	BS col 1
Done asset section or debits in the liabilities (there may be some cash exceptions).	-	should be zero	BS col 2
Done b. The Ln 47 Equity should equal Pg 18	-	should be zero	Equity
Done c. If your home had any late trial balance adjustments (cost report adjustments only), you may need to adjust your balance sheet, as well. For example, if your home shared salaries w/another home.			

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. s/b -0- 0
Done Verify that your Pg 20, Ln 34, Cols 1 & 2 equal your Productive Hours report from Payroll.
Done 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 (pacr), Check for external links and correct, if any.
Mark to do: any other last-minute items from my latest cklist I can add/future year notes tab apply?

Additional Details for MN Use Only:
This will be a trial run for 2024 & 2025.

	Info from Pages 3 & 4		MN, manually input (likely preferred method) Or, Copy/Paste Highlighted Only into filing ws.
General Services	Line 8, Col 8		3,668,515
General Administration	Line 28, Col 8		3,801,590
Less: Employee Benefits	**Line 22, Col 8**	**(Put in as Credit)--->**	(1,385,883)
			6,104,222
	Line 22, Col 8		1,385,883
	Line 45 , Col 1		10,070,787
	Line 8, Col 1		2,108,683
	Line 28, Col 1		842,524
Add back employee benefits	(L 22, Col 8 / L 45, Col 1) X (Ln 8, Col 1 + Ln 28, Col 1)		378,523
Total			6,482,745
Total Patient days (Pg 2, **B, Line 14, Col 9**)			50,486
Capacity (Pg 2, A, Row 7, Col 4)			62,050
Capacity @ 93% (Pg 2, **A**, x 93%) **'05, '06**			57,707
Enter one-third of difference between actual occupancy and 93%			2,407
Total days			52,893
Cost per patient day			122.56
Inflation rate			0.0200
Adjusted Rate			**126.24**

Projected Support Rate 126.24