

		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: 0042051

Facility Name: Alden Trails

Address: 273 Army Trail Road Bloomingdale 60108

County: Dupage

Telephone Number: (630) 671-1990 Fax #: (630) 671-0540

HFS ID Number:

Date of Initial License for Current Owners: 5/19/98

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

x

PROPRIETARY

Individual

Partnership

x

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

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

Name: Mark Novotny

Telephone Number: 773-724-6362

Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or Administrator of Provider

(Signed)

(Type or Print Name) Derek Smart

(Title) CFO, Alden Management Services, Inc., as agent

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone) 773-286-3883 Fax #: 773-286-8038

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

Phone # (217) 782-1630

Facility Name & ID Number Alden Trails # 0042051 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)		0	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	16	ICF/DD 16 or Less	16	5,840	6
7	16	TOTALS	16	5,840	7

B. Census-For the entire report period.

	1	2	3	4	5	6	7	8	9	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment								
		Medicaid Fee for Service	Medicaid MLTSS	MMAI		Private Pay	Medicare Part A Only	Other	Total	
				Medicaid Primary	Medicare Primary					
8	SNF									8
9	SNF/PED									9
10	ICF									10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS	5,727							5,727	13
14	TOTALS	5,727							5,727	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 98.07%

D. How many bed reserve days during this year were paid by the Department? 13 (Do not include bed reserve days in Section B.)

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

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

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

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

I. On what date did you start providing long term care at this location?
Date started 8/15/98

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

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

Medicare Intermediary Wellpoint Federal

IV. ACCOUNTING BASIS

MODIFIED
ACCRUAL ☒ CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

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

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

Facility Name & ID Number Alden Trails # 0042051 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	85,345	4,119	12,502	101,967	1,175	103,142	(4,107)	99,035			1
2	Food Purchase		52,737		52,737	(5,385)	47,352	248	47,600			2
3	Housekeeping	31,538	3,937		35,475		35,475	1,957	37,432			3
4	Laundry		3,813		3,813		3,813		3,813			4
5	Heat and Other Utilities			21,592	21,592		21,592	529	22,121			5
6	Maintenance			83,621	83,621		83,621	3,114	86,735			6
7	Other (specify):* list here, if any, & related party			1,771	1,771		1,771	1,459	3,230			7
8	TOTAL General Services	116,883	64,606	119,486	300,976	(4,209)	296,766	3,200	299,966			8
	B. Health Care and Programs											
9	Medical Director			3,600	3,600		3,600		3,600			9
10	Nursing and Medical Records	814,122	27,131	4,303	845,556	894	846,450	6,559	853,009			10
10a	Therapy			5,460	5,460		5,460		5,460			10a
11	Activities	25,608			25,608		25,608		25,608			11
12	Social Services	15,599		560	16,159		16,159		16,159			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* fill in, if any, & related party							905	905			15
16	TOTAL Health Care and Programs	855,329	27,131	13,923	896,383	894	897,277	7,464	904,741			16
	C. General Administration											
17	Administrative							25,138	25,138			17
18	Directors Fees											18
19	Professional Services			151,288	151,288		151,288	(133,657)	17,631			19
20	Dues, Fees, Subscriptions & Promotions			3,700	3,700		3,700	(1,105)	2,595			20
21	Clerical & General Office Expenses	62,900	1,279	29,224	93,403		93,403	46,291	139,694			21
22	Employee Benefits & Payroll Taxes			174,397	174,397	3,253	177,650	(51)	177,599			22
23	Inservice Training & Education											23
24	Travel and Seminar			107	107		107	205	312			24
25	Other Admin. Staff Transportation			1,499	1,499		1,499	2,059	3,557			25
26	Insurance-Prop.Liab.Malpractice			43,028	43,028		43,028	2,726	45,755			26
27	Other (specify):* related party							10,646	10,646			27
28	TOTAL General Administration	62,900	1,279	403,243	467,422	3,253	470,675	(47,748)	422,927			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,035,112	93,016	536,652	1,664,780	(62)	1,664,718	(37,084)	1,627,633			29

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

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			14,449	14,449		14,449	38,040	52,489			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			20,167	20,167		20,167	24,134	44,300			32
33	Real Estate Taxes			22,206	22,206	(22,205)	1	25,322	25,323			33
34	Rent-Facility & Grounds			77,359	77,359	22,205	99,564	(99,564)				34
35	Rent-Equipment & Vehicles			5,536	5,536		5,536	4,705	10,241			35
36	Other (specify):* MIP, if any							4,447	4,447			36
37	TOTAL Ownership			139,717	139,717		139,717	(2,917)	136,800			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		3,864		3,864	62	3,926	(367)	3,559			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			110,177	110,177		110,177		110,177			42
43	Other (specify):*			510,400	510,400		510,400		510,400			43
44	TOTAL Special Cost Centers		3,864	620,577	624,441	62	624,503	(367)	624,136			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,035,112	96,880	1,296,946	2,428,938	(0)	2,428,937	(40,368)	2,388,570			45

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

Ln 45, Col 4 Must be equal to total expenses on your trial balance and Pg 3&4 supporting document.

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

From Line	To Line	Amount	Description
2	22	(5,385) (Cr) 5,385	Employee Meals Employee Meals
22	1	(2,132) (Cr) 1,175	Uniform Reclass Uniform Reclass
	3		Uniform Reclass
	4		Uniform Reclass
	6		Uniform Reclass
	10	956	Uniform Reclass
	11		Uniform Reclass
	21		Uniform Reclass
10	39	(62) (Cr) 62	Oxygen Cost Reclass Oxygen Cost Reclass
33	34	(22,205) (Cr) 22,205	Rent - Real Estate Tax on associated landowner (Pg 6) Rent - Real Estate Tax on associated landowner (Pg 6)
		-	Must Net to Zero

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,885)	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	(8,848)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(2,145)	21		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(474)	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)	\$ (13,351)		\$	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)	(29,574)		34
35	Other- Attach Schedule	2,557		35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (27,017)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (40,368)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (733)	20	1
2	Other Expenses Related to Lobbying Activities			2
3				3
4		3,301	6	4
5				5
6	Late Fees	(10)	21	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				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	2,557		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Trails # 0042051 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	1,898	(6,005)	0	0	0	0	0	0	0	(4,107)	1
2	Food Purchase	0	0	0	248	0	0	0	0	0	0	0	248	2
3	Housekeeping	0	0	1,957	0	0	0	0	0	0	0	0	1,957	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	529	0	0	0	0	0	0	0	0	529	5
6	Maintenance	1,416	0	1,744	0	0	0	(44)	(3)	0	0	0	3,114	6
7	Other (specify):*	0	0	1,459	0	0	0	0	0	0	0	0	1,459	7
8	TOTAL General Services	1,416	0	7,587	(5,757)	0	0	(44)	(3)	0	0	0	3,200	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	6,691	35	(167)	0	0	0	0	0	0	6,559	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	905	0	0	0	0	0	0	0	0	905	15
16	TOTAL Health Care and Programs	0	0	7,596	35	(167)	0	0	0	0	0	0	7,464	16
	C. General Administration													
17	Administrative	0	0	25,138	0	0	0	0	0	0	0	0	25,138	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	4,550	(138,207)	0	0	0	0	0	0	0	0	(133,657)	19
20	Fees, Subscriptions & Promotions	(1,207)	0	102	0	0	0	0	0	0	0	0	(1,105)	20
21	Clerical & General Office Expenses	(2,155)	75	48,371	0	0	0	0	0	0	0	0	46,291	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	(51)	0	0	0	0	0	0	(51)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	205	0	0	0	0	0	0	0	0	205	24
25	Other Admin. Staff Transportation	0	0	2,059	0	0	0	0	0	0	0	0	2,059	25
26	Insurance-Prop.Liab.Malpractice	0	2,624	102	0	0	0	0	0	0	0	0	2,726	26
27	Other (specify):*	0	0	10,646	0	0	0	0	0	0	0	0	10,646	27
28	TOTAL General Administration	(3,362)	7,249	(51,584)	0	(51)	0	0	0	0	0	0	(47,748)	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(1,946)	7,249	(36,401)	(5,722)	(218)	0	(44)	(3)	0	0	0	(37,084)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Trails # 0042051 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(8,848)	33,035	13,853	0	0	0	0	0	0	0	0	38,040	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	23,621	513	0	0	0	0	0	0	0	0	24,134	32
33	Real Estate Taxes	0	25,143	179	0	0	0	0	0	0	0	0	25,322	33
34	Rent-Facility & Grounds	0	(99,564)	0	0	0	0	0	0	0	0	0	(99,564)	34
35	Rent-Equipment & Vehicles	0	0	4,705	0	0	0	0	0	0	0	0	4,705	35
36	Other (specify):*	0	4,447	0	0	0	0	0	0	0	0	0	4,447	36
37	TOTAL Ownership	(8,848)	(13,318)	19,250	0	0	0	0	0	0	0	0	(2,917)	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	(1,413)	(107)	1,153	0	0	0	0	0	(367)	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	(1,413)	(107)	1,153	0	0	0	0	0	(367)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(10,794)	(6,069)	(17,152)	(7,135)	(325)	1,153	(44)	(3)	0	0	0	(40,368)	45

VII. RELATED PARTIES

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

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

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rental Income	\$ 99,564	Alden of Bloomingdale Limited Partnership	0.00%	\$	\$ (99,564)	1
2	V	32	Interest Income - Rep Reserve	3	Alden of Bloomingdale Limited Partnership			(3)	2
3	V	19	Accounting Fees		Alden of Bloomingdale Limited Partnership		4,550	4,550	3
4	V	19	Legal Fees: Non-Collections/Professional Fees		Alden of Bloomingdale Limited Partnership				4
5	V	6	R & M - Replacement Reserve		Alden of Bloomingdale Limited Partnership				5
6	V	21	Corporate Annual Report Fees		Alden of Bloomingdale Limited Partnership		7	7	6
7	V	33	Real Estate Tax Expense		Alden of Bloomingdale Limited Partnership		25,143	25,143	7
8	V	26	General Insurance Expense		Alden of Bloomingdale Limited Partnership		2,624	2,624	8
9	V	36	Mortgage Insurance Premium		Alden of Bloomingdale Limited Partnership		4,447	4,447	9
10	V	32	Interest-Mortgage		Alden of Bloomingdale Limited Partnership		22,238	22,238	10
11	V	30	Depreciation Expense		Alden of Bloomingdale Limited Partnership		33,035	33,035	11
12	V	32	Amortization Expense		Alden of Bloomingdale Limited Partnership		1,386	1,386	12
13	V	21	Replecement Tax		Alden of Bloomingdale Limited Partnership		68	68	13
14	Total			\$ 99,567			\$ 93,498	\$ * (6,069)	14

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 529	\$ 529	15
16	V	24	Travel & Seminar		Alden Management Services, Inc.		205	205	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		2,059	2,059	17
18	V	26	Insurance		Alden Management Services, Inc.		102	102	18
19	V	20	Dues & Subscriptions		Alden Management Services, Inc.		102	102	19
20	V	30	Depreciation		Alden Management Services, Inc.		13,853	13,853	20
21	V	33	Real Estate Taxes		Alden Management Services, Inc.		179	179	21
22	V	35	Rent-Equipment & Vehicles		Alden Management Services, Inc.		4,705	4,705	22
23	V	32	Interest		Alden Management Services, Inc.		513	513	23
24	V	1	Dietary Salary		Alden Management Services, Inc.		1,898	1,898	24
25	V	3	Housekeeping		Alden Management Services, Inc.		1,957	1,957	25
26	V	7	Employee Benefits - Gen'l Services		Alden Management Services, Inc.		1,459	1,459	26
27	V	10	Nursing & Medical Record Salaries		Alden Management Services, Inc.		6,691	6,691	27
28	V	15	Employee Benefits - Health Care		Alden Management Services, Inc.		905	905	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		25,138	25,138	29
30	V	27	Employee Benefits - Admin		Alden Management Services, Inc.		10,646	10,646	30
31	V	19	Professional Fees	145,642	Alden Management Services, Inc.		7,435	(138,207)	31
32	V	21	General & Administrative	9,000	Alden Management Services, Inc.		57,371	48,371	32
33	V	6	Repairs & Maintenance	24,423	Alden Management Services, Inc.		26,166	1,744	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 179,065			\$ 161,913	\$ * (17,152)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consult.	\$ 12,502	Prism Health Care Services, Inc.	0.00%	\$	\$ (12,502)	15
16	V	1	Dietary Salary				6,497	6,497	16
17	V	2	Tube feeding	61			309	248	17
18	V	10	Equip. Rental	360			395	35	18
19	V	39	Ancillary supplies	1,588			175	(1,413)	19
20	V	1	Gen'l & Admin & benefits						20
21	V	2	Gen'l & Admin & benefits						21
22	V	10	Gen'l & Admin & benefits						22
23	V	39	Gen'l & Admin & benefits						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			\$ 14,511			\$ 7,376	\$ * (7,135)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 1,736	Forum Extended Care II, Inc.	0.00%	\$ 1,654	\$ (82)	15
16	V	39	I.V.						16
17	V	39	Wound Care-Product only	539			514	(25)	17
18	V	10	House Stock	2,554			2,433	(121)	18
19	V	10	Pharm Consult	960			914	(46)	19
20	V	22	Employee Vaccinations	1,070			1,019	(51)	20
21	V	39	Employee Vaccinations						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			\$ 6,859			\$ 6,534	\$ * (325)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy	\$ 5,460	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 6,613	\$ 1,153	15
16	V								16
17	V		(Use Ln 10a for DD homes)						17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 5,460			\$ 6,613	\$ * 1,153	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 3,678	Alden Bennett Construction Company, Inc.		\$ 3,634	\$ (44)	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			\$ 3,678			\$ 3,634	\$ * (44)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 659	Alden Design Group, Ltd.	0.00%	\$ 656	\$ (3)	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			\$ 659			\$ 656	\$ * (3)	39

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

Facility Name & ID Number

Alden Trails

0042051

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.	Bloomingtondale, IL			Alden Management Se	Chicago, IL	Consulting	5
6	Alden Terrace of McHenry Rehabilitation and H	McHenry, IL						6
7	Wentworth Rehabilitation and Health Care Cent	Chicago, IL			Alden Garden Courts	DesPlaines, IL	Assisted Living/Alz	7
8	Alden Estates of Naperville, Inc.	Naperville, IL						8
9	Alden - Valley Ridge Rehabilitation and Health	(Bloomingtondale, IL			Alden Gardens of Wat	Aurora, IL	SLF	9
10	Alden Village Health Facility for Children and Y	Bloomingtondale, IL			Prism Health Care Ser	Schaumburg, IL	Nursing and Durabl	10
11	Alden - Orland Park Rehabilitation and Health	(Orland Park, IL			Community Physical T	Addison, IL	Therapy Provider	11
12	Princeton Rehabilitation and Health Care Cent	Chicago, IL			Alden Bennett Constr	Chicago, IL	General Contractor	12
13	Alden of Old Town West, Inc.	Bloomingtondale, IL						13
14	Alden - Town Manor Rehabilitation and Health	(Cicero, IL			Alden Design Group, I	Chicago, IL	Design & Engineeri	14
15	Alden Trails, Inc.	Bloomingtondale, IL						15
16	Alden - Poplar Creek Rehabilitation and Health	Hoffman Estates, IL			Family Solutions for S	Addison, IL	Private duty care	16
17	Alden - North Shore Rehabilitation and Health	C Skokie, IL			Family Home Health S	Addison, IL	Home health & hos	17
18	Alden - Des Plaines Rehabilitation and Health	C Des Plaines, IL						18
19	Alden Estates of Evanston, Inc.	Evanston, IL						19
20	Alden - Alma Nelson Manor, Inc.	Rockford, IL						20
21	Alden - Park Strathmoor, Inc.	Rockford, IL						21
22	Alden - Meadow Park Health Care Center, Inc.	Clinton, WI						22
23	Alden Estates of Barrington, Inc.	Barrington, IL						23
24	Alden of Waterford, LLC	Aurora, IL						24
25	Alden Springs, Inc.	Bloomingtondale, IL						25
26	Alden Village North, Inc.	Chicago, IL						26
27	Alden Estates of Skokie, Inc.	Skokie, IL						27
28	Alden Estates of Countryside, Inc.	Jefferson, WI						28
29	Alden Estates of Shorewood, Inc.	Shorewood, IL						29
30	Alden - Long Grove Rehabilitation and Health	C Long Grove, IL						30

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg	Chairman-BOD	Chairman	0.10	199,180	0.164	0.41	Salary	\$ 820	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Svcs	Technical Nursing	20.77	105,565	0.164	0.41	Salary	435	10-7	2
3	Terry Magnusson	Dir. of Property Man	Building equipmen	0.00	105,565	0.164	0.41	Salary	435	6-7	3
4	Ina Schlossberg	Board Member	Events and special	0.00	105,565	0.164	0.41	Salary	435	17-7	4
5	Audra Elisco	Medical Records Co	Medical record ma	20.77	79,917	0.164	0.41	Salary	329	21-7	5
6	Randi Schlossberg-Schullo	President	General Oper.	20.77	199,180	0.1435	0.41	Salary	820	6-7, 17-7	6
7	Joseph Schullo	Project Manager	General Operation	6.26	199,180	0.1435	0.41	Salary	820	6-7, 17-7	7
8											8
9	Delete this note after reading: the above data is for all homes except Wat Reh & Courts and Alma & PS. See below for their info. Col 5, 6 & data to be provided later.										9
10											10
11											11
12											12
13								TOTAL	\$ 4,093		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

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Cambridge (GL 7055)		x		\$12,951.18	9/1/2012	\$ 1,212,967	\$ 875,956	12/31/47	2.5000	\$ 22,238	1	
2			x									2	
3												3	
4											1,386	4	
5											15	5	
	Working Capital												
6	Related party-AMS		x	Working capital							513	6	
7	MidCap			Working capital							20,152	7	
8	DELETE THIS NOTE UPON COMPLETION: This entire page should have very similar data to the prior year, w/adjusted loan balances.												8
9	TOTAL Facility Related				\$12,951.18		\$ 1,212,967	\$ 875,956			\$ 44,304	9	
	B. Non-Facility Related*												
10	Interest Income on R.R.		x								(3)	10	
11	Interest Income (GL 4975)		x									11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (3)	14	
15	TOTALS (line 9+line14)						\$ 1,212,967	\$ 875,956			\$ 44,301	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 4,447 Line # 36

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

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

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Trails COUNTY Dupage

FACILITY IDPH LICENSE NUMBER 0042051

CONTACT PERSON REGARDING THIS REPORT Mark Novotny

TELEPHONE 773-724-6362 FAX #: 872-469-1725

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. See attached (Supplement)	Related party - Alden Management	\$ 43,747.00	\$ 179.32
2. 02-23-301-016	Nursing Home Facility	\$ 25,142.84	\$ 25,142.84
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 68,889.84	\$ 25,322.16

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 6,610 B. General Construction Type: Exterior Brick Veneer Frame Wood Number of Stories 1

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

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

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

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

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

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

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

XI. OWNERSHIP COSTS:

1		2	3	4	
Use		Square Feet	Year Acquired	Cost	
1	Nursing home	38,474	1995	\$ 147,679	1
2					2
3	TOTALS	38,474		\$ 147,679	3

XI. OWNERSHIP COSTS (continued)

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

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	16		1997	1997	\$ 934,861	\$	40	\$ 23,372	\$ 23,372	\$ 619,975
5										
6										
7										
8										
	Improvement Type**									
9	2 TV Modules		1999		1,775		5			1,775
10	Sprinkler System		1999		1,690		15			1,690
11	Replace heads-Irrigation system		1998		1,653		15			1,653
12	Carpentry, Ceramic,Quarry, Corain tops		2003		14,274		20			14,274
13	Panels		2003		5,175		5			5,175
14	Replaced Floor Tile		2006		2,730		10			2,730
15	New Sidewalk Ramp Railing-ABC		2008		3,722		15			3,722
16	Install Automatic Doors-ABC		2008		5,909		10			5,909
17	Sealcoat Parking Lot - ABC		2009		4,981		8			4,981
18										
19	Kitchen work(cabinetry,floor repair,wall repair & paint) - ABC		2011		11,117		20	556	556	8,201
20	Asphalt removal & replacement sealcoating marking restripe-ROSPAV		2011		6,637		8			6,637
21	Valve maintenance/install stocked spare head cabinet - USFIRE		2011		2,500		5			2,500
22										
23	ABC - Repair pump/plugged w/ debris, not working		2012		4,819		10			4,819
24	ABC - Replace septic tank pumps		2012		6,829		10			6,829
25										
26	Sprinkler, Fire Work - ALDBEN		2015		10,015		25	401	401	4,344
27	Sprinkler Pipes Replaced - VALFIR		2015		3,262		25	130	130	1,322
28										
29	Replace Tile in Shower Room - ALDBEN		2017		8,905		39	228	228	1,995
30	Sprinkler, fire, pipes - VALFIR		2017		2,505		5			2,505
31										
32	Repair Catch Basin - ADVPAV - Parking Lot		2018		6,000		5			6,000
33	Repair and Repave Catch Basin - ADVPAV - Parking Lot		2018		2,500		5			2,500
34	Repair Dormers - ALDBEN - Roof		2018		2,575		10	258	258	1,892
35	Motor, Washer - EQUINT - Washing Machine		2018		2,654		5			2,654
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

XL OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Adj for ABC related party profit	2008	\$ (55)	\$		\$	\$	\$ (55)	37
38	Adj for ABC related party profit	2009	(66)					(66)	38
39	Adj for ABC related party profit	2011	86					86	39
40	Adj for ABC related party profit	2012	719					719	40
41	Adj for ABC related party profit	2015	(19)					(19)	41
42	Adj for ABC related party profit	2017	(12)					(12)	42
43	Adj for ABC related party profit	2018	(8)					(8)	43
44									44
45									45
46									46
47	Sewer-underground-TRIPLU	2024	12,800		5	2,560	2,560	3,840	47
48	Irrigation-outdoors-SEBLAN	2024	4,627		5	925	925	1,080	48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
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68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,065,160	\$		\$ 28,430	\$ 28,430	\$ 719,647	70

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

Facility Name & ID Number Alden Trails

0042051

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 1,065,160	\$		\$ 28,430	\$ 28,430	\$ 719,647	1
2	Forum Prof Ctr: Remodeling 1979-1995	1979	64,367		20			64,367	2
3	Forum Prof Ctr: Asphalt/Design/etc.	2000	2,120		10			2,120	3
4	Forum Prof Ctr: Remodel/electrical	2001	826		7			826	4
5	Forum Prof Ctr: bathroom remodel	2002	731		5			731	5
6	Forum Prof Ctr: remodel suites/etc.	2003	939		9			939	6
7	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,891		7			2,891	7
8	Forum Prof Ctr: Suite renovation	2005	2,788		10			2,788	8
9	Forum Prof Ctr: Superior installations, etc.	2006	139		4			139	9
10	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	561		7			561	10
11	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	482		7			482	11
12	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	981		10			981	12
13	Forum Prof Ctr: Building Renovations	2010	1,669		5			1,669	13
14	Forum Prof Ctr: Building Renovations	2011	5,242	43	10	43		5,200	14
15	Forum Prof Ctr: Building Renovations	2012	319	2	15	2		317	15
16	Forum Prof Ctr: Building Renovations	2013	477		10			477	16
17	Forum Prof Ctr: Elect Install/sewer excavation	2014	486		10			486	17
18	Forum Prof Ctr: Park.Lot/Signs/Lighting/HVAC	2015	395	5	10	5		374	18
19	Forum Prof Ctr: Suite 116 walls/lighting/floor, renov.	2017	1,114	124	13	124		1,072	19
20	Forum Prof Ctr: Suite 140 Renov: fire sprinkler piping,drywall,du	2018	24,135	1,540	15	1,540		12,245	20
21	Forum Prof Ctr: floors, walls,plumbing,hvac,carpentry	2019	1,450	149	10	149		992	21
22	Forum Prof Ctr: PktLot,door frames,windows	2020	633	33	3-10	33		480	22
23	Forum Prof Ctr:water tank suite 140	2021	70	7	7	7		29	23
24	Forum Prof Ctr: Water tank & 102 suite expansion	2022	1,518	308	7	308		898	24
25	Forum Prof Ctr: Catch basin, IT & Legal suite buildout	2023	1,465	249	7	249		942	25
26	Forum Prof Ctr: Suite 101 renov: walls, elect, etc.	2024	609	122	5	122		122	26
27	Forum Prof Ctr: CarpetHallways,Suite 101 improvements	2025	3,764	670	13	670		670	27
28	Alden Mgt Servs: Remodel suites 1993 & 2002	2002	6,851		13			6,851	28
29	Alden Mgt Servs: Remodel suites	2003	5,946		8			5,946	29
30	Alden Mgt Servs: MotorControl Board	2014	81		15			81	30
31	Alden Mgt Servs: Suite 140 Renov:walls,flooring,electrical,ceiling,	2018	37,755	2,579	15	2,579		19,335	31
32	Alden Mgt Servs: Building IT network cabling	2023	412	27		27		105	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,236,376	\$ 5,859		\$ 34,289	\$ 28,430	\$ 854,763	34

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

XI. OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 1,236,376	\$ 5,859		\$ 34,289	\$ 28,430	\$ 854,763	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----->			14,449			(14,449)		31
32	Book Depreciation per GL - 7101 & 7103 per Landowner - Col 5----->			33,035			(33,035)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,236,376	\$ 53,343		\$ 34,289	\$ (19,054)	\$ 854,763	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 120,310	\$	\$ 9,996	\$ 9,996	various	\$ 61,807	71
72	Current Year Purchases	5,258		91	91	various	91	72
73	Fully Depreciated Assets	183,855		119	119	various	183,855	73
74	See Attached 13-Supp	169,463	7,654	7,654		various	137,598	74
75	TOTALS	\$ 478,885	\$ 7,654	\$ 17,860	\$ 10,206		\$ 383,351	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Alden Mgmt Servs.		1998-2026	\$ 6,329	\$ 340	\$ 340		3-5	\$ 4,527	76
77	Bus		2001	16,646				5	16,646	77
78										78
79										79
80	TOTALS			\$ 22,975	\$ 340	\$ 340			\$ 21,173	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)	\$ 1,885,915	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 61,337	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 52,489	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ (8,848)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,259,287	85

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

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

G. Construction-in-Progress

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

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

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

Alden Trails
Alden Trails
12/31/2025
Supplemental Schedule of Related Party Equipment

Input where highlighted.

13-Supp

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

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

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

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

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

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

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

Total Equipment			
Alden Management Services	175,875	8,055	142,671
Less: < \$2,500 (AMS)	(6,413)	(401)	(5,073)
	169,463	7,654	137,598

Data automatically transfers to Pg 13, Ln 74. Make sure this is what appears on PG13, Row 74.

Vehicles - Related Party-AMS			
Allocated from Alden Mgmt Servs.	6,329	340	4,527
Various	input numbers manually / do not change rows/cells positions.		
1998-2004	Make sure this is what appears on PG13, Row 76		
3-5			

Data automatically transfers to Pg 13, Ln 76.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Related party - cost is eliminated
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.☐ YES☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease.
9. Option to Buy:☐ YES☒ NOTerms: *

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

15. Is Movable equipment rental included in building rental?☐ YES☒ NO
16. Rental Amount for movable equipment: \$1,970Description: sum of copy machine ac 6861 \$1,889.96 plus quipment lease ac 6859 \$80.25
(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	\$297.15	\$3,566	17
18					18
19	Related party-PG 6A	various	149.55	1,795	19
20					20
21	TOTAL		\$446.70	\$5,360	21

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

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

10. Effective dates of current rental agreement:
Beginning01/01/2022
Ending12/31/2031

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

	Fiscal Year Ending	Annual Rent
12.	12/31/2026	\$94,219
13.	12/31/2027	\$94,219
14.	12/31/2028	\$94,219

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

Skilled nursing on site.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

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

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 0	\$		\$	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			0				2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			0				4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See PG16A	# of prescrpts				1,654		1,654	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>			0			0			12
13	Other (specify): <u>See PG16A</u>	39-1, 39-3, if any		0		1,153	751		1,904	13
14	TOTAL			\$		\$ 1,153	\$ 2,406		\$ 3,559	14

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

PA Cost Report - Page 16A Supporting Worksheet.

Line	Service	Col. 1: Ref. No.	To Pg 16: Col. No.		
1.	OT		39-3	To Col. 5	
2.	ST		39-3	To Col. 5	
4.	PT		39-2	To Col. 5	
	Pharmacy Supplies Per GL				1,736.34
	Manual Input From Related Party - FECSII - DRUGS	(From Page 6C, Ln 39/Drug items)			(82)
9.	Pharmacy		To Pg 16	To Col. 6	1,654.34
12.	Exceptional Care-Salaries		To Pg 16	To Col. 3	
12.	Exceptional Care- Supplies		To Pg 16	To Col. 6	
	12. Total Exceptional Care Check (Line 12, Col. 8)				0.00
13.	Other				
13.	Col. 3: Transportation Specialist				
13.	Col 5: Manual Input: From Related Party - CPT WS	(From Page 6D, Col 8)		To Col. 5	1,153
	Other (various GL accounts)				2,127.48
	Manual Input: Related Party - Prism WS	(From Page 6B, Ln39 items, Col 8)			(1,413)
	Manual Input: Related Party - FECII - I.V.	(From Page 6C, Ln 39 items for IV, Col 8)			
	Manual Input: Related Party - FECII - Wound Care Products	(From Page 6C, Ln 39 items, Col 8 WC)			(25)
	Oxygen - From Reclass WP	(FromPg 4A)			61.92
13.	Col. 6: Supplies Total			To Col. 6	751.40
13.	Total Line 13, Column 8 Check				1,904.40
14.	Total				\$3,558.74

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	\$	\$ 18,449	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (1,000))	258,899	258,899	3
4	Supply Inventory (priced at)	610	610	4
5	Short-Term Investments			5
6	Prepaid Insurance		5,638	6
7	Other Prepaid Expenses	8,055	8,055	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due From 3rd Party			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 267,563	\$ 291,650	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		147,679	13
14	Buildings, at Historical Cost		934,861	14
15	Leasehold Improvements, at Historical Cost	69,537	135,036	15
16	Equipment, at Historical Cost	185,120	464,054	16
17	Accumulated Depreciation (book methods)	(191,744)	(1,110,807)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs			20
21	Restricted Funds		33,181	21
22	Other Long-Term Assets (specify):		16,395	22
23	Other(specify): Due From Affiliates	1,184,627	1,230,420	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,247,539	\$ 1,850,818	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,515,103	\$ 2,142,468	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 212,397	\$ 214,147	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	5,114	5,114	28
29	Short-Term Notes Payable		30,251	29
30	Accrued Salaries Payable	109,601	109,601	30
	Accrued Taxes Payable			
31	(excluding real estate taxes)	28,807	28,807	31
32	Accrued Real Estate Taxes(Sch.IX-B)		24,268	32
33	Accrued Interest Payable		1,825	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accr Exp/Ins,due to IDPA,SalesTax, cms a	57,672	57,672	36
37	Due to Affiliates	28,707	28,707	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 442,298	\$ 500,392	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		845,705	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Due to Affiliates	38,295	38,295	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 38,295	\$ 884,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 480,593	\$ 1,384,392	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,034,509	\$ 758,075	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,515,103	\$ 2,142,468	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 951,531	1
2	Restatements (describe):		2
3	shared cost allocations	21,657	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 973,188	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	61,321	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)	\$ 61,321	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,034,509	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Alden Trails

0042051

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense**

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 1,958,632	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 1,958,632	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,933	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,933	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See PG19A	511,411	28
28a	ERC received	17,282	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 528,694	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 2,490,259	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	300,976	31
32	Health Care	896,383	32
33	General Administration	467,422	33
	B. Capital Expense		
34	Ownership	139,717	34
	C. Ancillary Expense		
35	Special Cost Centers	514,264	35
36	Provider Participation Fee	110,177	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 2,428,938	40
41	Income before Income Taxes (line 30 minus line 40)**	61,321	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 61,321	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 1,958,632.29	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)		45
46	MMAI-Medicaid is the Primary Payer		46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay		48
49	Medicare Part A		49
50	Other-(specify)		50
51	Other-(specify)		51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify)		54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 1,958,632	56

Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Call pendant (private only, not offset on Schedl V)	
Wellness fee (private only, not offset on Schedl V)	
Telephone rental (private only, not offset on Schedl V)	
Room service (private only, not offset on Schedl V)	
Miscellaneous Income (private only, not offset on Schedl V)	
Day training income (private only, not offset on Schedl V)	510,400
Vendor discounts (private only, not offset on Schedl V)	
Gain on Sale of Assets (private only, not offset on Schedl V)	1,011
Line 28 Total:	<u><u>511,411</u></u>

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing			\$	\$	1
2	Assistant Director of Nursing					2
3	Registered Nurses	1,798	1,886	96,692	51.27	3
4	Licensed Practical Nurses	3,635	3,965	162,071	40.88	4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	518	520	11,387	21.90	9
10	Activity Assistants	89	99	1,746	17.64	10
11	Social Service Workers					11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	3,676	4,235	85,345	20.15	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers					17
18	Housekeepers	1,462	1,587	31,538	19.87	18
19	Laundry					19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative	514	520	26,633	51.22	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)	200	217	4,443	20.47	28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)	20,836	22,367	550,916	24.63	30
31	Medical Records					31
32	Other Health Care(specify)	345	347	12,475	35.95	32
33	Other(specify)	1,884	1,904	51,866	27.24	33
34	TOTAL (lines 1 - 33)	34,957	37,648	\$ 1,035,112 *	\$ 27.49	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$ 12,502	1-3	35
36	Medical Director	300/Month	3,600	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant			10-3	38
39	Pharmacist Consultant	80/Month	960	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant			11-3	44
45	Social Service Consultant	46/Month	560	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 17,622		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	19	\$ 1,196	10-3	50
51	Licensed Practical Nurses	3	151	10-3	51
52	Certified Nurse Assistants/Aides	74	1,996	10-3	52
53	TOTAL (lines 50 - 52)	97	\$ 3,343		53

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

** See instructions.

Alden Trails	PG 21A
Legal Fee Support	
12/31/2025	
Legal Fees Reported on Pg 21, Section C:	\$ 41,150.46
Less: Collection, estates, & other non-allowable legal fees listed on Pg 5, Line 22	-
Non-allowable legal fees, if any, deducted on - AMS Allocated Legal Fees: GL 680600-100-003 + Add Back voided invoice of prior year, if any	(41,040.00)
Allowable Legal Fees	\$ 110.46

[Invoice listing:](#)

Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
MIDCAP Legal Fees Allocation	1/9/2026	27.85
MIDCAP Legal Fees Allocation	12/9/2025	45.59
MIDCAP Legal Fees Allocation	9/10/2025	6.28
MIDCAP Legal Fees Allocation	6/6/2025	4.12
MIDCAP Legal Fees Allocation	4/4/2025	26.62

TOTAL ALLOWABLE LEGAL FEES 110.46

Non-Allowable Legal Fees:

Vendor Name	Invoice Date	Amount
-------------	--------------	--------

TOTAL Collection-NOT ALLOWABLE LEGAL FEES -

Allocated Related Party Legal Fees:

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

TOTAL Allocated Legal Fees 41,040.00

Total Legal Cost 41,150.46

\$ -

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union?

see Union workpaper for answer/del
- (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
THE CENTER FOR DEVELOPMENTAL DISABILITIES	733
	733 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.

THE CENTER FOR DEVELOPMENTAL DISABILITIES	733
	733 Total
- (4) EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)

THE CENTER FOR DEVELOPMENTAL DISABILITIES	1,466
	1,466 Total
- (5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Schedule V.

Enter amounts from GLs 5683Line10
- (6) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

YesIf 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.

\$110,177
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?

NoIf 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?

NoFor 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.

\$5,385Has any meal income been offset against related costs?Indicate the amount. \$
- (12) Travel and Transportation

a. Are there costs included for out-of-state travel?

No
If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

NoIf YES, please indicate the amount of income earned from such a program during this reporting period. \$

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

d. Have vehicle usage logs been maintained?

No

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

No

g. Does the facility transport residents to and from day training?

No
Indicate the amount of income earned from providing such transportation during this reporting period. \$
- (13) Has an audit been performed by an independent certified public accounting firm?

Firm Name:No
- (14) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?

Yes
- (15) Has a schedule for the legal fees reported on the cost report been provided by the facility?

See page 39 of the instructions for details.
Attach invoices and a summary of services for all architect and appraisal fees.

Yes

Team - After all known Adjustments and data entry are in, please verify the following for each of your homes (prior to notifying me your report is final)

Home: **Adam Trials** **do not print**

Note: "Done" when **WON COMPLETED**

1. Review the single entry TB for each of your homes. Please that the under each of your home's E&O support folder and:

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

Trial Balance Total Expenses: **3,360,940.00** updated for late JLA, if any
Total Expenses per Page 4, Row 45, Col. 4: **2,402,937.91**
Variance (should be zero): **957,902.09** If not zero, only Salary re-allocations should make up the variance.
158,258.80 Salary re-allocations, if any.
800.00

2. Check to make sure that your Page 10 Income statement net income/loss is equal to your new trial balance.

- Some homes may have exceptions (see 1. Immediately above).

Run a new Trial Balance as last step: Net Income/Loss: **81,341.22** updated for late JLA, if any **Note:** you should re-run, at time of finalization process, a new TB for this purpose.
Net Income/Loss from Page 10: **81,341.22**
Variance (should be zero): **0.00** If not zero, only Salary re-allocations should make up the variance.
0.00 Salary re-allocations, if any.

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

Page 10A	Differences	
Line 17, Col 1	0	Pg 21, A, Total
Line 22, Col 8	177,559	0 177,558.45 Pg 21, D, Total
Line 20, Col 8	2,595	- 2,592.24 Pg 21, F, Total
Line 19, Col 3	151,288	0 151,287.45 Pg 21, C, Total
Line 16, Col 8	332	- 332.04 Pg 21, G, Total
Line 26, Col 8	480	0 52,688.77 Pg 15, Line B1. See "Pg 13" Note below if you are out of balance.
Line 32, Col 8	44,900	(1) 44,901.11 Pg 6, Line 16, Col 20 "If not, it often has to do with Pg 5A Interest/Interest Income adj.
Line 36, Col 8, if not for MP only	4,447	(0) 4,447.24 Pg 16, Line 16
Line 33, Col 8	21,323	(1) 21,323.80 Pg 10, equal row 24 (per row 7)
Line 34, Col 8 - should be zero for homes with a related party landlord	-	0 Pg 14, Line 7, Col 1 (for 10 homes only)
Line 35, Col 8	5,109	0 5,109.74 Pg 16, Line 14 & Pg 16A Total. See Pg 16 Note below if you are out of balance.
Line 43, Col 1	1,003,112	(0) representing Pg 16, Total Line 16, Pg 20 Note below for each entry, if variance.

- may have an initial Difference until AMS Data is provided.

Other Checks

Pg 2: Total Census in section B is equal to your support census worksheet. Remember, this number on Pg. 2 does not include Bedrooms & Daycare days. Be sure to be to your final trial balance census. Census Pg 2: **1,797.00**
Census per TB: **1,721.00** (don't ind BH or Daycare days, if any) **- 76.00**

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

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

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

those need to be backed out on Pg 5A.

3. Pg 5, Ln 37 must equal Pg 4, Ln 45, Col 7 (Total Adjustments) Total Per Pg 5: **(40,367.93)**
Total Per Pg 4, Col. 7, Row 45: **(40,367.97)** **< Should be zero.**

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

Pg 8: PG 8A - Total Expense: **161,912.95**
PG 8 - Total: **161,913**
-0.064060014 < 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 1A is distributed) in the final printed out version.

Pg 10: - Save a PDF version of the operator or landlord's real estate tax bills on the network: **9108 Cost Report/Real (State)/YEAR1** Instructions, forms, audits, etc/PRE tax bills 2nd iterations

Pg 12: Did you add the new current year fixed asset purchases for B, MR, B, L1 (from both Oper & Land) to your page 12 notes? Be sure you don't duplicate, as well. For example, you may have added a new asset from the Operator last year, then the Landowner purchased/PPR the asset this year. **Make sure, you don't add an asset that was already added last year.** This step must be 100% accurate. Please be certain you are picking up all new PG12 Type Assets in the year we picked them up on the GL.

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

Pg 13: Pg 13, Ln 62 must equal Pg 4, Ln 39, Col 8. If you're already recorded Line 39 in No. 3 above, no need to reenter this section.

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

- Did you post any Vehicle Depreciation or the Related Party Vehicle Depreciation to Pg 13, Sec. D7?
- If you have a balance on Pg 13, Ln 84, did you transfer that to Pg 5, Ln 37? This should be done automatically, unless a formula was overwritten.
- Do you have any Pg 5A adjustments incorrectly Referencing Ln 39?

Pg 13: Accumulated Depreciation reasonableness test. This is an important check. It will list any gross errors

or catch if any newly added assets in the current year are not listed on the cost report.

Test for each home:	Prior Year A/D (from Prior Yr Report, Pg 13, Ln 85)	+	1,063,388 <= Input Here
	Plus: CY Deprec Exp (from Curr Yr Report, Pg 13, Ln 83)	+	52,400
	Total	=	1,115,789
	Total from Pg 13, Line 85		1,159,287
	Material variance may indicate an issue (missing current year add's, incorrectly calculated A/D, etc.)		(43,498) Should be 0 - or immaterial amount.

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

Pg 17: a. Verify that your balance sheet is reasonable. You should not have credits in the asset asset section or debits in the liabilities (there may be some cash exceptions). (0) should be zero BS col 1
b. The Ln 47 Equity should equal Pg 16 0 should be zero BS col 2
c. If your home had any late trial balance adjustments (last report adjustments only), you may need to adjust your balance sheet, as well. For example, if your home shared salaries w/another home. - should be zero Equity

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

Pg 20: Pg 20, Ln 34, Col 3 must equal Pg 4, Ln 45, Col 1. s/b 0- **(0)**
Verify that your Pg 20, Ln 34, Col 3 & 2 equal your Productive Hours report from Payroll.
Verify that your Pg 20 wage rates are reasonable. Do this by comparing them to last year's reports. You should have already done this prior to inputting to Pg 20.

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

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

Links: The cost report file should not have any links to outside worksheets. Check this. Go to Data tab / Workbook Links - there should be none. Correct, if any.

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

END

Notes for MN Only:

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

Additional Details for MN Use Only:

This will be a last run for 2024 & 2025

Adj from Pages 3 & 4

General Services	Line 8, Col 8	266,096
General Administration	Line 20, Col 8	442,197
Land Employee Benefits	Line 20, Col 8 (Put in as Credit) ->	177,036
	Line 21, Col 8	945,214
	Line 40, Col 1	177,098
	Line 6, Col 1	1,035,112
	Line 28, Col 1	116,081
	6, 22, Col 8, 9, 40, Col 1) X (Ln 8, Col 1 + Ln 28, Col 1)	53,000
		30,000
		970,182

Total Patient days (Pg 2, B, Line 14, Col 9)

5,727

Capacity (Pg 2, A, Row 2, Col 6)

5,490

Capacity (Pg 2, A, Row 2, Col 6) - 20%

4,431

Capacity @ 80% (Pg 2, A, Row 2, Col 6) - 80%

4,391

Enter one-third of difference between actual occupancy and 80%

(90)

Total days

5,826

Cost per patient day

102.36

Initial rate

14,000

Adjusted Rate

108.45

Projected Support Rate

105.43

MN, manually

Input (Bully preferred method)

Or, Copy/Paste

Highlighted Only into Bing ws.