

		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: 0058024

Facility Name: Aliya of Palos Park

Address: 12220 S Will Cook Rd Palos Park 60464

NumberCityZip Code

County: Cook

Telephone Number: (630) 257-2291 Fax # (630) 257-2334

HFS ID Number:

Date of Initial License for Current Owners: 8/1/23

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT

☐ Charitable Corp.

☐ Trust

IRS Exemption Code

☒ PROPRIETARY

☐ Individual

☐ Partnership

☐ Corporation

☐ "Sub-S" Corp.

☒ Limited Liability Co.

☐ Trust

☐ Other

☐ GOVERNMENTAL

☐ State

☐ County

☐ Other

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

Name: Larry TemplinTelephone Number: (630) 361-2868Email 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 1/1/2025 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)

(Title)

Paid Preparer

(Signed) SEE ACCOUNTANTS' COMPILATION REPORT (Date)

(Print Name and Title) Larry Templin Partner

(Firm Name & Address) Templin Healthcare Accounting Services, LLP P.O. Box 326, Plainfield, IL 60544-0326

(Telephone) (630) 361-2868 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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Aliya of Palos Park

#

0058024

Report Period Beginning:

1/1/2025

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	129	Skilled (SNF)	129	47,085	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	129	TOTALS	129	47,085	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						5,998	3,805	9,803	8
9	SNF/PED									9
10	ICF	10,208	11,364	3,742		8,431			33,745	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	10,208	11,364	3,742		8,431	5,998	3,805	43,548	14

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

92.49%

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

None

(Do not include bed reserve days in Section B.)

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

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES

NO

X

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

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES

NO

X

I. On what date did you start providing long term care at this location?

Date started

8/1/23

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

YES

X

Date

8/1/23

NO

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

YES

X

NO

If YES, enter certified beds.

number of certified beds

129

Medicare Intermediary

National Government Services

IV. ACCOUNTING BASIS

MODIFIED

ACCRUAL

X

CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

X

NO

Tax Year:

12/31/25

Fiscal Year:

12/31/25

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

SEE ACCOUNTANTS' PREPARATION REPORT

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					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	602,192	25,506	14,470	642,168		642,168	51,211	693,379			1
2	Food Purchase		363,426		363,426		363,426		363,426			2
3	Housekeeping	497,981	35,519		533,500		533,500		533,500			3
4	Laundry	57,701	22,264	5,184	85,149		85,149	1,601	86,750			4
5	Heat and Other Utilities			375,015	375,015		375,015	692	375,707			5
6	Maintenance	169,428	58,896	316,311	544,635		544,635	41,294	585,929			6
7	Other (specify):* Waste Rem/Mgmt Alloc of			26,816	26,816		26,816	6,814	33,630			7
8	TOTAL General Services	1,327,302	505,611	737,796	2,570,709		2,570,709	101,612	2,672,321			8
	B. Health Care and Programs											
9	Medical Director			12,000	12,000		12,000		12,000			9
10	Nursing and Medical Records	5,151,196	304,174	43,813	5,499,183		5,499,183	115,795	5,614,978			10
10a	Therapy											10a
11	Activities	188,430	16,848	2,923	208,201		208,201		208,201			11
12	Social Services	198,646		1,365	200,011		200,011	4,567	204,578			12
13	CNA Training			4,950	4,950		4,950		4,950			13
14	Program Transportation			49,179	49,179		49,179		49,179			14
15	Other (specify):* Mgmt Alloc of Benefits							15,048	15,048			15
16	TOTAL Health Care and Programs	5,538,272	321,022	114,230	5,973,524		5,973,524	135,410	6,108,934			16
	C. General Administration											
17	Administrative	158,931		1,438,431	1,597,362		1,597,362	(1,382,136)	215,226			17
18	Directors Fees											18
19	Professional Services			424,665	424,665		424,665	(152,919)	271,746			19
20	Dues, Fees, Subscriptions & Promotions			70,913	70,913		70,913	(5,567)	65,346			20
21	Clerical & General Office Expenses	302,680	15,018	51,304	369,002		369,002	357,325	726,327			21
22	Employee Benefits & Payroll Taxes			1,064,727	1,064,727		1,064,727	31,164	1,095,891			22
23	Inservice Training & Education			2,441	2,441		2,441		2,441			23
24	Travel and Seminar			1,810	1,810		1,810	479	2,289			24
25	Other Admin. Staff Transportation			4,839	4,839		4,839	12,190	17,029			25
26	Insurance-Prop.Liab.Malpractice			450,431	450,431		450,431	4,708	455,139			26
27	Other (specify):* Mgmt Alloc of Benefits							56,813	56,813			27
28	TOTAL General Administration	461,611	15,018	3,509,561	3,986,190		3,986,190	(1,077,943)	2,908,247			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	7,327,185	841,651	4,361,587	12,530,423		12,530,423	(840,921)	11,689,502			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000. SEE ACCOUNTANTS' PREPARATION REPORT
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			100,338	100,338		100,338	179,152	279,490			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			13,146	13,146		13,146	109,844	122,990			32
33	Real Estate Taxes			525,818	525,818		525,818		525,818			33
34	Rent-Facility & Grounds			1,308,667	1,308,667		1,308,667	(120,456)	1,188,211			34
35	Rent-Equipment & Vehicles			6,515	6,515		6,515	2,238	8,753			35
36	Other (specify):*											36
37	TOTAL Ownership			1,954,484	1,954,484		1,954,484	170,778	2,125,262			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		311,794	996,865	1,308,659		1,308,659	6,308	1,314,967			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			751,872	751,872		751,872		751,872			42
43	Other (specify):* Disallowed Costs	49,230	32,018	459,217	540,465		540,465	(540,465)				43
44	TOTAL Special Cost Centers	49,230	343,812	2,207,954	2,600,996		2,600,996	(534,157)	2,066,839			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,376,415	1,185,463	8,524,025	17,085,903		17,085,903	(1,204,300)	15,881,603			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	(9,461)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	39,708	30		9
10	Interest and Other Investment Income	(4,941)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(71,656)	43		18
19	Entertainment				19
20	Contributions	(3)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(362,726)	43		24
25	Fund Raising, Advertising and Promotional	(32,518)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(11,060)	43		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(17,611)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (470,268)		\$	30

BHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the
general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(734,032)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (734,032)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,204,300)		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

SEE ACCOUNTANTS' PREPARATION REPORT

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (11,223)	20	1
2	Other Expenses Related to Lobbying Activities			2
3				3
4	Offset Miscellaneous Income Against Expense	(15)	21	4
5	Adjust Owners Wages to Allowable Amount	(6,216)	17	5
6	Expense Minor Fixed Assets Below \$2,500	5,848	1	6
7	Expense Minor Fixed Assets Below \$2,500	1,601	4	7
8	Expense Minor Fixed Assets Below \$2,500	39,433	6	8
9	Expense Minor Fixed Assets Below \$2,500	7,526	10	9
10	Expense Minor Fixed Assets Below \$2,500	10,723	21	10
11	Capitalize Labor to be Included with Capitalized Repair	(5,023)	6	11
12	Marketing Director Wages	(49,230)	43	12
13	Collection Agency Fees	(3,811)	43	13
14	Out of State Travel (Allocated from Home Office)	(3,526)	24	14
15	Out of State Seminar (Allocated from Home Office)	(3,698)	25	15
16				16
17				17
18				18
19				19
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43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(17,611)		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Ownership Listing-1		See Page 6 Supplemental		See Page 6 Supplemental		

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	30	Depreciation	\$	Palos SNF Property LLC		\$ 139,444	\$ 139,444	1
2	V	32	Interest	5,060	Palos SNF Property LLC		98,336	93,276	2
3	V	32	Amortization of Loan Costs		Palos SNF Property LLC		292	292	3
4	V	34	Rent-Facility & Grounds	130,000	Palos SNF Property LLC			(130,000)	4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 135,060			\$ 238,072	\$ * 103,012	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

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	Heat and Other Utilities	\$	Aliya Healthcare Consulting LLC		\$ 692	\$ 692	15
16	V	6	Maintenance		Aliya Healthcare Consulting LLC		1,153	1,153	16
17	V	17	Administrative	906,814	Aliya Healthcare Consulting LLC		62,511	(844,303)	17
18	V	19	Professional Services		Aliya Healthcare Consulting LLC		11,898	11,898	18
19	V	20	Dues, Fees, Subscriptions & Promotions		Aliya Healthcare Consulting LLC		5,652	5,652	19
20	V	21	Clerical & General Office		Aliya Healthcare Consulting LLC		14,268	14,268	20
21	V	22	Employee Benefits		Aliya Healthcare Consulting LLC		31,164	31,164	21
22	V	24	Travel & Seminar		Aliya Healthcare Consulting LLC		3,877	3,877	22
23	V	25	Other Admin Staff Transport		Aliya Healthcare Consulting LLC		8,054	8,054	23
24	V	26	Insurance-Prop.Liab.Malpractice		Aliya Healthcare Consulting LLC		4,673	4,673	24
25	V	27	Mgmt Allocation of Benefits		Aliya Healthcare Consulting LLC		12,684	12,684	25
26	V	32	Interest		Aliya Healthcare Consulting LLC		21,217	21,217	26
27	V	34	Rent-Facility & Grounds		Aliya Healthcare Consulting LLC		9,544	9,544	27
28	V	35	Rent-Equipment & Vehicles		Aliya Healthcare Consulting LLC		1,952	1,952	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			\$ 906,814			\$ 189,339	\$ * (717,475)	39

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	\$	Alyze Healthcare Consulting LLC		\$ 45,363	\$ 45,363	15
16	V	6	Maintenance		Alyze Healthcare Consulting LLC		5,731	5,731	16
17	V	7	Mgmt Allocation of Benefits		Alyze Healthcare Consulting LLC		6,814	6,814	17
18	V	10	Nursing and Medical Records		Alyze Healthcare Consulting LLC		108,269	108,269	18
19	V	12	Social Services		Alyze Healthcare Consulting LLC		4,567	4,567	19
20	V	15	Mgmt Allocation of Benefits		Alyze Healthcare Consulting LLC		15,048	15,048	20
21	V	17	Administrative	531,617	Alyze Healthcare Consulting LLC		0	(531,617)	21
22	V	19	Professional Services	165,600	Alyze Healthcare Consulting LLC		783	(164,817)	22
23	V	20	Dues, Fees, Subscriptions & Promotions		Alyze Healthcare Consulting LLC		4	4	23
24	V	21	Clerical & General Office		Alyze Healthcare Consulting LLC		0		24
25	V	21	Clerical & General Office		Alyze Healthcare Consulting LLC		332,349	332,349	25
26	V	24	Travel and Seminar		Alyze Healthcare Consulting LLC		128	128	26
27	V	25	Other Admin Staff Transport		Alyze Healthcare Consulting LLC		7,834	7,834	27
28	V	26	Insurance-Prop.Liab.Malpractice		Alyze Healthcare Consulting LLC		35	35	28
29	V	27	Mgmt Allocation of Benefits		Alyze Healthcare Consulting LLC		44,129	44,129	29
30	V	27	Mgmt Allocation of Benefits		Alyze Healthcare Consulting LLC		0		30
31	V	35	Rent-Equipment & Vehicles		Alyze Healthcare Consulting LLC		286	286	31
32	V	39	Therapy		Alyze Healthcare Consulting LLC		5,565	5,565	32
33	V	39	Mgmt Allocation of Benefits		Alyze Healthcare Consulting LLC		743	743	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 697,217			\$ 577,648	\$ * (119,569)	39

STATE OF ILLINOIS					Ownership Listing-1		
Aliya of Palos Park							
ID#		0058024					
Report Period Beginning:		1/1/2025					
Ending:		12/31/2025			N/A		
-Names of individual owners must be listed. (Full legal name (no nicknames) and middle initial)					Management		
-Owners of companies must be listed instead of company names.					Co./Home Office		
-Names of trust beneficiaries must be listed.							
Place of Residence					Operator/Licensee	Building Co.	
First Name	M.I.	Last Name	City	State	Ownership Percentage	Ownership Percentage	Ownership Percentage
1	Dvorah	S Weinfeld	Chicago	IL	48.70520	53.46038	75.50000
2	Avrum	P Weinfeld	Chicago	IL	14.32510	13.87500	
3	Moshe	M Erlich	Lincolnwood	IL	14.32510	15.12375	15.00000
4	Jordan	E Reifer	Lincolnwood	IL	9.55000	9.66625	5.00000
5	Rebecca	R Kohn	Lincolnwood	IL	4.72725	0.20604	2.49975
6	Henry	NG Kohn	Lincolnwood	IL	0.01194	0.00052	0.00063
7	Oliver	NG Kohn	Lincolnwood	IL	0.01194	0.00052	0.00063
8	Lillian	NG Kohn	Lincolnwood	IL	0.01194	0.00052	0.00063
9	George	NG Kohn	Lincolnwood	IL	0.01194	0.00052	0.00063
10	Nesanel	B Davis	Chicago	IL	1.91000	0.08325	1.00000
11	Sam	NG Wasserman	Chicago	IL	1.91000	0.08325	1.00000
12	Ephraim	Y Cohen	Lincolnwood	IL	3.00000	3.00000	
13	Aaron	D Kraft	Lincolnwood	IL	0.49997	0.75000	
14	Carrie	A Eckstein	Bergenfield	NJ	0.49997	0.75000	
15	Eileen	F Kraft	Baltimore	MD	0.49997		
16	Avi	NG Schechter	Surfside	FL	3.00000	3.00000	
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75							

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	Aliya of Crestwood	Crestwood, IL			Aliya Healthcare			1
2	Aliya of Evanston	Evanston, IL			Consulting LLC	Skokie, IL	Management Co	2
3	Aliya of Glenwood	Glenwood, IL			Alyze Healthcare			3
4	Aliya of Highwood	Highwood, IL			Consulting LLC	Skokie, IL	Bookkeeping Co.	4
5	Aliya of Homewood	Homewood, IL			Aliya of Palos Park			5
6	Aliya of Oak Lawn	Oak Lawn, IL			ILF LLC	Palos Park, IL	Independent Living	6
7	Aliya of Palatine	Palatine, IL			Wrightwood 87th			7
8	Aliya on 87th	Chicago, IL			SNF Property LLC	Skokie, IL	Lessor	8
9	Ryze at Homewood	Homewood, IL			Avenue SNF			9
10	Ryze at the Ridge	Chicago, IL			Property LLC	Skokie, IL	Lessor	10
11	Ryze on the Avenue	Chicago, IL			West SNF			11
12	Ryze West	Chicago, IL			Property LLC	Skokie, IL	Lessor	12
13					Evanston SNF			13
14					Property LLC	Skokie, IL	Lessor	14
15					Highwood SNF			15
16					Property LLC	Skokie, IL	Lessor	16
17					Ridge SNF			17
18					Property LLC	Skokie, IL	Lessor	18
19					Palos SNF			19
20					Property LLC	Skokie, IL	Lessor	20
21					Illuminate Hospice LL	Oakbrook Terrace, IL	Hospice	21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

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	Efriam Weinfeld	COO	Administrative	0.00	See Att Sch P7A	2.34	5.85	Salary	\$ 13,444	L17,C7	1
2	Moshe Erlich	CIO	Administrative	14.3251	See Att Sch P7A	2.34	5.85	Salary	13,444	L17,C7	2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11	Where applicable, the amounts reported on this page have been adjusted from the actual costs to reflect only the amounts										11
12	anticipated to be considered allowable by the IL. Dept. of HFS.										12
13								TOTAL	\$ 26,888		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 Aliya of Palos Park # 0058024 Report Period Beginning: 1/1/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Aliya Healthcare Consulting, LLC
Street Address 8140 N McCormick Blvd, Suite 138
City / State / Zip Code Skokie, IL 60076
Phone Number (224) 536-4204
Fax Number ()

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	5	Heat and Other Utilities	Available Bed Days	805,555	13	\$ 11,842	\$	47,085	\$ 692	1
2	6	Maintenance	Available Bed Days	805,555	13	19,730		47,085	1,153	2
3	17	Administrative	Available Bed Days	805,555	13	1,069,470	1,069,470	47,085	62,511	3
4	19	Professional Services	Available Bed Days	805,555	13	203,552		47,085	11,898	4
5	20	Dues, Fees, Subscriptions & Prom	Available Bed Days	805,555	13	96,686		47,085	5,652	5
6	21	Clerical & General Office	Available Bed Days	805,555	13	244,094	120,899	47,085	14,268	6
7	22	Employee Benefits	Available Bed Days	805,555	13	533,161		47,085	31,164	7
8	24	Travel & Seminar	Available Bed Days	805,555	13	66,339		47,085	3,877	8
9	25	Other Admin Staff Transport	Available Bed Days	805,555	13	137,791		47,085	8,054	9
10	26	Insurance-Prop.Liab.Malpractice	Available Bed Days	805,555	13	79,937		47,085	4,673	10
11	27	Mgmt Allocation of Benefits	Available Bed Days	805,555	13	217,007		47,085	12,684	11
12	32	Interest	Available Bed Days	805,555	13	362,992		47,085	21,217	12
13	34	Rent-Facility & Grounds	Available Bed Days	805,555	13	163,288		47,085	9,544	13
14	35	Rent-Equipment & Vehicles	Available Bed Days	805,555	13	33,403		47,085	1,952	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 3,239,292	\$ 1,190,369		\$ 189,339	25

VIII. ALLOCATION OF INDIRECT COSTS

Name of Related Organization	<u>Alyze Healthcare Consulting, LLC</u>
Street Address	<u>8140 N McCormick Blvd, Suite 138</u>
City / State / Zip Code	<u>Skokie, IL 60076</u>
Phone Number	<u>(224) 536-4204</u>
Fax Number	<u>()</u>

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Licensed Beds	2,201	13	\$ 773,991	\$ 773,991	129	\$ 45,363	1
2	6	Maintenance	Licensed Beds	2,201	13	97,782	97,782	129	5,731	2
3	7	Mgmt Allocation of Benefits	Licensed Beds	2,201	13	116,264		129	6,814	3
4	10	Nursing and Medical Records	Licensed Beds	2,201	13	1,847,295	1,847,295	129	108,269	4
5	12	Social Services	Licensed Beds	2,201	13	77,922	77,922	129	4,567	5
6	15	Mgmt Allocation of Benefits	Licensed Beds	2,201	13	256,755		129	15,048	6
7	17	Administrative	Direct Allocation	1	1	503,103	503,103			7
8	19	Professional Services	Licensed Beds	2,201	13	13,355		129	783	8
9	20	Dues, Fees, Subscriptions & Prom	Licensed Beds	2,201	13	73		129	4	9
10	21	Clerical & General Office	Direct Allocation	1	1	117,150	117,150			10
11	21	Clerical & General Office	Licensed Beds	2,201	13	5,670,551	5,645,701	129	332,349	11
12	24	Travel and Seminar	Licensed Beds	2,201	13	2,179		129	128	12
13	25	Other Admin Staff Transport	Licensed Beds	2,201	13	133,667		129	7,834	13
14	26	Insurance-Prop.Liab.Malpractice	Licensed Beds	2,201	13	591		129	35	14
15	27	Mgmt Allocation of Benefits	Licensed Beds	2,201	13	752,934		129	44,129	15
16	27	Mgmt Allocation of Benefits	Direct Allocation	1	1	82,720				16
17	35	Rent-Equipment & Vehicles	Licensed Beds	2,201	13	4,883		129	286	17
18	39	Therapy	Licensed Beds	2,201	13	94,957	94,957	129	5,565	18
19	39	Mgmt Allocation of Benefits	Licensed Beds	2,201	13	12,664		129	743	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 10,558,836	\$ 9,157,901		\$ 577,648	25

SEE ACCOUNTANTS' PREPARATION REPORT

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	CIBC		X	Mortgage	Varies	11/3/25	\$ 19,500,000	\$ 14,979,200	11/3/30		\$ 98,336	1	
2												2	
3												3	
4												4	
5												5	
	Working Capital												
6	Optimum		X	Working Capital							5,867	6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 19,500,000	\$ 14,979,200			\$ 104,203	9	
	B. Non-Facility Related*												
10								Amortization of Loan Costs			7,571	10	
11								Offset Interest Income			(10,001)	11	
12								Allocated from Home Office			21,217	12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ 18,787	14	
15	TOTALS (line 9+line14)						\$ 19,500,000	\$ 14,979,200			\$ 122,990	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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.		\$	575,339	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.)		2024		\$	265,301	2
3. Under or (over) accrual (line 2 minus line 1).				\$	(310,038)	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	835,856	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.				\$		6
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	525,818	7
Assessed Value from Real Estate Tax Bill:	2024	2,283,592	8			
Real Estate Tax Bill for Calendar Year:	2020		9			
	2021		10			
	2022	562,565	11			
	2023	482,366	12			
	2024	509,049	13			
Accrual based on prior year tax bill.						
				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 Aliya of Palos Park COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0058024

CONTACT PERSON REGARDING THIS REPORT Victor Vidal

TELEPHONE (847) 287-5991 FAX #: ()

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. 22-25-202-007-0000	Long Term Care Property	\$ 509,049.07	\$ 509,049.07
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 509,049.07	\$ 509,049.07

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: 48,000 B. General Construction Type: Exterior Brick Frame Concrete Steel Number of Stories 2

C. Does the Operating Entity? (a) Own the Facility (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? (a) Own the Equipment (b) Rent equipment from a Related Organization. (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).
18 Unit Independent Living. This property has its own separate books and records, and is its own separate legal entity.

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

K. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES 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	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing Home		2025	\$ 2,250,000	1
2					2
3	TOTALS			\$ 2,250,000	3

SEE ACCOUNTANTS' PREPARATION REPORT

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	129		2025	2001	\$ 9,491,984	\$	25	\$ 63,280	\$ 63,280	\$ 63,280
5										
6										
7										
8										
	Improvement Type**									
9	Install 5 Cameras			2023	4,041		15	269	269	807
10	Replaced Circulating Pump			2023	6,920		15	461	461	1,383
11	Repaired Piping and Water Lines-Kitchen			2023	11,775		15	785	785	2,355
12	Replace Hydraulic Packings, 2 Inverted Elevator Cylinders			2023	7,150		15	477	477	1,431
13	Installed Elevator Key Pad-North and South Building			2023	4,960		15	331	331	993
14	HVAC Repair-Install OEM Control Module			2023	4,898		15	327	327	981
15	HVAC Repair-Re-Insulate Pump and Pipe Sections			2023	10,582		15	705	705	2,115
16	Install supply from hot water supply tank to kitchen			2024	8,345		15	556	556	834
17	Replace compressor on rooftop AC			2024	15,686		15	1,046	1,046	1,569
18	Replace control valve on anti-freeze system			2024	3,766		15	251	251	377
19	Install wanderguard security system			2024	6,535		15	436	436	654
20	Replace blower assembly on kitchen hood			2024	2,872		15	191	191	287
21	Replace 600 gallon water storage tank			2024	44,485		15	2,966	2,966	4,449
22	Removed grease blockages in 4" cast iron and 2" copper drains			2024	3,882		15	259	259	388
23	Replace ½" alarm bypass valve on dry system (cracked). Replace dry system			2024	11,256		15	750	750	1,125
24	Buildout Dialysis Den-Electical, Plumbing, Construction			2024	220,866		15	14,724	14,724	22,086
25	Install carpet and LVT in main office and resident rooms			2024	18,078		15	1,205	1,205	1,808
26	Repair generator			2024	4,796		15	320	320	480
27	Replace one 2.5" dry valve to include new trim			2024	13,658		15	911	911	1,366
28	Repaired leak/replaced flange - pump #2			2024	3,125		15	208	208	312
29	Replaced broken condenser fan motor bracket-chiller			2024	3,306		15	220	220	330
30	Replace recirculating pump on boiler			2024	6,522		15	435	435	652
31	Remove and replace (2) condenser fan motors and blades and wire in-South			2024	6,260		15	417	417	626
32	Replaced Telescopic Hydraulic Jack Assembly on Elevator			2024	13,116		15	874	874	1,311
33	Repair to boiler 1 demand switch			2025	2,523		15	84	84	84
34	Replaced burner assembly, flame rod, ignition-boiler			2025	4,397		15	147	147	147
35										
36										

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

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

Facility Name & ID Number Aliya of Palos Park

0058024

Report Period Beginning:

1/1/2025

Ending:

12/31/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Install Fire/Life Safety Closer/Holder on 6 rooms 213,122,123,117,	2025	\$ 12,966	\$	15	\$ 432	\$ 432	\$ 432	37
38	Replaced smoke/heat detectors-elevator pit	2025	2,791		15	93	93	93	38
39	Replaced ejector pump system	2025	45,996		15	1,533	1,533	1,533	39
40	Replace telescoping hydraulic jack assembly	2025	13,115		15	437	437	437	40
41	Replaced valves-chiller	2025	4,810		15	160	160	160	41
42	Install one (1) new Dynaview Display w/new enclosure	2025	17,125		15	571	571	571	42
43	Replace 18 key switches to 18 key pads throughout the whole build	2025	3,845		15	128	128	128	43
44	Replaced CH530 and the circuit 1 condenser fan motor with blade	2025	2,500		15	83	83	83	44
45	Upgrade fire suppression system-replace O-ring, disc, plug	2025	3,699		15	123	123	123	45
46	Replaced bad outside air damper actuator	2025	4,134		15	138	138	138	46
47	Installed a power supply-cable tv	2025	2,520		15	84	84	84	47
48	Installed new RTU-roof	2025	75,243		15	2,508	2,508	2,508	48
49	Replace bad VFD at MAU-1 for supply fan motor	2025	6,152		15	205	205	205	49
50	Install carpeting-300/400 Hallway	2025	10,562		15	352	352	352	50
51	Replace elevator valve	2025	14,700		15	490	490	490	51
52	Added push buttons-south, west, lounge, stairway-1st and 2nd fl	2025	2,730		15	91	91	91	52
53	Replace cast iron piping, drain trap-kitchen	2025	22,617		15	754	754	754	53
54	Upgrade kitchen fire suppression system-replace 40 pipes/fittings	2025	3,781		15	126	126	126	54
55	Configured and setup heating system	2025	3,994		15	133	133	133	55
56	Install security system	2025	14,856		15	495	495	495	56
57	Replace OS&Y control valve and 4 chrome pendant ½" -fire sprin	2025	9,576		15	319	319	319	57
58	Replace two concealer sprinkler heads/Remove (4) fire sprinkler h	2025	2,818		15	94	94	94	58
59	Replace cast iron circulating pump	2025	2,672		15	89	89	89	59
60									60
61									61
62									62
63									63
64									64
65	Financial Statement Depreciation			57,148			(57,148)		65
66									66
67	Allocated from Aliya Healthcare Consulting LLC	2024	2,623		15	174	174	262	67
68	Allocated from Aliya Healthcare Consulting LLC	2025	1,427		15	48	48	48	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 10,223,036	\$ 57,148		\$ 102,295	\$ 45,147	\$ 121,978	70

SEE ACCOUNTANTS' PREPARATION REPORT

**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	\$95,041	\$30,684	\$9,504	\$(21,180)	10 Yrs	\$14,256	71
72	Current Year Purchases	3,346,684	12,506	167,691	155,185	5-10 Yrs	167,691	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$3,441,725	\$43,190	\$177,195	\$134,005		\$181,947	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77	N/A									77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	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)	\$15,914,761	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$100,338	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$279,490	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$179,152	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$303,925	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	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: SYM Palos Park Realty LLC
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:		129	8/1/23	\$ 1,178,667	10	10	3
4	Additions							4
5								5
6		Allocated from Home Office			9,544			6
7	TOTAL		129		\$ 1,188,211			7

**

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
- N/A

N/A

N/A

9. Option to Buy:
- ☒ X☐ YES☐ NO
- Terms: Facility was purchased on 11/3/2025 *

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

15. Is Movable equipment rental included in building rental?
- ☒ X☐ YES☐ NO
16. Rental Amount for movable equipment: \$ 8,467
- Description: See Attached Schedule 14A
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18	Allocated from Home Office			286	18
19					19
20					20
21	TOTAL		\$	\$ 286	21

10. Effective dates of current rental agreement:

Beginning

Ending

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

	Fiscal Year Ending	Annual Rent
12.		\$
13.		\$
14.		\$

* 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:

Aliya of Palos Park

IDPH License ID Number:

0058024

Fiscal Year End:

12/31/2025

Schedule 14A

XII. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
Medical Equipment	9,324
Office Equipment	1,640
Prior Year Vendor Credit Memo	(4,449)
Allocated from Home Office	1,952
Total - Line 16	8,467

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.

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	\$	\$ 4,950	\$	\$ 4,950
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	\$	\$ 4,950	\$	\$ 4,950
10	SUM OF line 9, col. 1 and 2 (e)	\$ 4,950			

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.

SEE ACCOUNTANTS' PREPARATION REPORT

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	\$	7,085	\$ 322,713	\$	7,085	\$ 322,713	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		1,940	86,998		1,940	86,998	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		9,300	438,464		9,300	438,464	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				311,794		311,794	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapy	39(7)	133	5,565				133	5,565	12
13	Other (specify): See Attached Sch 16A	39(3)				148,690			148,690	13
14	TOTAL			\$ 5,565	18,325	\$ 996,865	\$ 311,794	18,458	\$ 1,314,224	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.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name:

Aliya of Palos Park

IDPH License ID Number:

0058024

Fiscal Year End:

12/31/2025

Schedule 16A

XIV. Special Services

Line 13 Other Ancillary Outside Practitioner

Outside Practitioner	Amount
Laboratory	72,164
Radiology	13,585
Dialysis	62,941
Total - Line 16	148,690

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 1,764,160	\$ 1,771,518	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 765,459)	1,677,541	1,677,541	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	177,042	177,042	6
7	Other Prepaid Expenses	28,165	28,165	7
8	Accounts Receivable (owners or related parties)	3,772,655	2,583,208	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,419,563	\$ 6,237,474	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		2,250,000	13
14	Buildings, at Historical Cost		9,491,984	14
15	Leasehold Improvements, at Historical Cost	724,969	731,052	15
16	Equipment, at Historical Cost	307,523	3,441,725	16
17	Accumulated Depreciation (book methods)	(169,950)	(303,925)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds	23,759	32,325	21
22	Other Long-Term Assets (specify) Loan Costs	4,245	397,358	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 890,546	\$ 16,040,519	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,310,109	\$ 22,277,993	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 762,119	\$ 762,119	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	325,673	325,673	30
31	Accrued Taxes Payable (excluding real estate taxes)	91,047	91,047	31
32	Accrued Real Estate Taxes(Sch.IX-B)	835,856	835,856	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued Expenses	604,860	474,860	36
37	Due to Related Party	3,650,774	2,984,807	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 6,270,329	\$ 5,474,362	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		14,979,200	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44	Net LT Lease Liability	794,462	794,462	44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 794,462	\$ 15,773,662	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,064,791	\$ 21,248,024	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,245,318	\$ 1,029,969	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 8,310,109	\$ 22,277,993	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 209,289	1
2	Restatements (describe):		2
3	Rent Expense	(700,378)	3
4	Depreciation Expense	(68,176)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (559,265)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,805,426	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	(843)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,804,583	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)	\$ 1,245,318	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Aliya of Palos Park

0058024

Report Period Beginning: 1/1/2025

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	\$ 27,544,571	1
2	Discounts and Allowances for all Levels	(9,629,278)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 17,915,293	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	220,990	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 220,990	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	436,971	16
17	Sale of Drugs	8,084	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)	\$ 445,055	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	4,941	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 4,941	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	15	28
28a	C.N.A. Initiative/QIP Revenue	305,035	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 305,050	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 18,891,329	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,570,709	31
32	Health Care	5,973,524	32
33	General Administration	3,986,190	33
	B. Capital Expense		
34	Ownership	1,954,484	34
	C. Ancillary Expense		
35	Special Cost Centers	1,849,124	35
36	Provider Participation Fee	751,872	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 17,085,903	40
41	Income before Income Taxes (line 30 minus line 40)**	1,805,426	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,805,426	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 3,066,714	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	3,414,002	45
46	MMAI-Medicaid is the Primary Payer	1,124,181	46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	3,205,860	48
49	Medicare Part A	4,622,151	49
50	Other-(specify) Medicare Replacement	2,291,446	50
51	Other-(specify) Insurance	190,939	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)	\$ 17,915,293	56

SEE ACCOUNTANTS' PREPARATION REPORT

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,206	2,398	\$ 168,340	\$ 70.20	1
2	Assistant Director of Nursing	2,009	2,098	106,048	50.55	2
3	Registered Nurses	19,292	20,310	932,731	45.92	3
4	Licensed Practical Nurses	31,693	33,156	1,331,485	40.16	4
5	CNAs & Orderlies	78,575	84,113	2,161,155	25.69	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,976	2,072	55,300	26.69	9
10	Activity Assistants	6,715	7,007	133,130	19.00	10
11	Social Service Workers	6,255	6,572	198,646	30.23	11
12	Dietician	80	80	3,846	48.08	12
13	Food Service Supervisor	1,956	2,080	65,502	31.49	13
14	Head Cook					14
15	Cook Helpers/Assistants	23,056	25,073	532,844	21.25	15
16	Dishwashers					16
17	Maintenance Workers	5,546	6,057	169,428	27.97	17
18	Housekeepers	22,785	24,392	497,981	20.42	18
19	Laundry	2,924	3,050	57,701	18.92	19
20	Administrator	1,976	2,080	158,931	76.41	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,135	8,568	227,521	26.55	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,993	2,081	52,119	25.05	31
32	Other Health Care(specify)					32
33	Other(specify) See Pg 20A	13,572	14,569	523,707	35.95	33
34	TOTAL (lines 1 - 33)	230,744	245,756	\$ 7,376,415 *	\$ 30.02	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				35
36	Medical Director	Monthly	12,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	20,779	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	42	2,923	L11, C3	44
45	Social Service Consultant	20	1,365	L12, C3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	62	\$ 37,067		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

Aliya of Palos Park

Period Beginning 1/1/2025
Period End 12/31/2025

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
MDS Coordinator	3,592	3,744	185,819	49.63
Admissions Coordinator	1,960	2,106	75,159	35.69
Infection Preventist	2,298	2,508	109,353	43.60
Central Supply	1,824	2,013	49,083	24.38
Staffing Coordinator	1,970	2,150	55,063	25.61
Customer Experience Director	1,928	2,048	49,230	24.04
TOTAL	13,572	14,569	523,707	

STATE OF ILLINOIS

Facility Name & ID Number

Aliya of Palos Park

0058024Report Period Beginning:1/1/2025Ending:12/31/2025Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership

Amount

Chelsea Mumford

Administrator

0

\$ 158,931

TOTAL (agree to Schedule V, line 17, col. 1)

(List each licensed administrator separately.)

\$ 158,931

B. Administrative - Other

Description

Amount

Aliya Healthcare Consulting Mgmt Fees-Eliminated on P 3, C 7

\$ 906,814

Allyze Healthcare Consulting Mgmt Fees-Eliminated on P 3, C 7

531,617

TOTAL (agree to Schedule V, line 17, col. 3)

(Attach a copy of any management service agreement)

\$ 1,438,431

C. Professional Services

Vendor/Payee

Type

Amount

Allyze Healthcare Consulting

Bookkeeping

\$ 165,600

Templin Healthcare Accounting

Accounting

5,926

Roth & Company

Accounting

7,664

NYX Health, LLC

Accounting

923

Waystar

Data Processing

3,861

Point Click Care

Data Processing

60,371

Paylocity

Payroll Processing

31,521

Personnel Planners, Inc

Unemployment Consulting

1,800

Nancy Given

PBJ Preparation

2,770

See Legal Attachment

Legal Services

26,511

See Attached Schedule 21A

117,718

TOTAL (agree to Schedule V, line 19, column 3)

(For legal fee disclosure, see page 39 of instructions)

\$ 424,665

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$ 61,971

Unemployment Compensation Insurance

30,987

FICA Taxes

557,554

Employee Health Insurance

300,565

Employee Meals

Illinois Municipal Retirement Fund (IMRF)*

Pension/401k Expense

47,326

Employee Meals/Food/Activities

33,937

Uniforms

8,763

Non CNA Tuition Reimbursement

7,956

Other Employee Benefits

15,668

Allocated from Home Office

31,164

TOTAL (agree to Schedule V, line 22, col.8)

\$ 1,095,891

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

Description

Line #

Amount

N/A

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$ 509

Advertising: Employee Recruitment

26,492

Health Care Worker Background Check

(Indicate # of checks performed 18)

959

Patient Background Checks

590

Association Dues (total from pg 22, #4)

22,446

Telemedicine Solutions

4,620

The Joint Commission

2,920

Various Dues & Subscriptions, Licenses

6,474

Allocated from Home Office

5,656

Less: Public Relations Expense

()

PAC and Lobbying payments

(11,223)

All non-allowable advertising

()

TOTAL (agree to Sch. V, line 20, col. 8)

\$ 65,346

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

120

Seminar Expense

1,690

Allocated from Home Office

479

Entertainment Expense

()

(agree to Sch. V, line 24, col. 8)

TOTAL

\$ 2,289

* Attach copy of IMRF notifications

SEE ACCOUNTANTS' PREPARATION REPORT

**See instructions.

Facility Name: Aliya of Palos Park
IDPH License ID Number: 0058024
Fiscal Year End: 12/31/2025

Schedule 21A

XIX. Support Schedules
C. Professional Services

Vendor/Payee	Type	Amount
AcctZen, LLC	Accounting Services	711
ADDA Infusion	HR Consulting	531
Adelpo	Data Processing	1,920
Allegro Data Solutions	Data Processing	2,572
AR Proactive	Data Processing	4,764
Bill.com	Data Processing	640
Careflow CRM	Data Processing	3,600
Certisurv LLC	State Survey Consulting	1,800
Compliagent	Data Processing	171
Creative Technology Solutions, LLC	Data Processing	39,838
CTI III, LLC	Business Consultant	667
DiningRD	EHR Integration	496
Direct Supply	Data Processing	1,600
Guided Care	Data Processing	1,000
Inovalon Provider, Inc.	Data Processing	762
Medicaid Done Right LLC	Billing Consultant	600
Mega Data Health Systems	Data Processing	6,361
Netsmart Technologies	Data Processing	3,696
Olio Health, Inc.	Data Processing	1,350
OneSpan	Data Processing	109
Onyx Procurement Solutions	Procurement Services	9,600
Pax8	Data Processing	11,822
Quantum Informatics LLC	IT Consultant	500
Radar Apps	Data Processing	5,988
Reside Admissions	Data Processing	4,712
Sage Intacct, Inc	Data Processing	2,981
Third Eye Health Inc.	Data Processing	9,000
Wellsky	Data Processing	7,620
Prior Year Accrual Reversals		(7,693)
Total		117,718

XX. GENERAL INFORMATION:

- (1)

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

Yes
- (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

HEALTH CARE COUNCIL OF IL (HCCI)

Amount

11,223

11,223

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)

11,223

11,223

Total
- (4)

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

HEALTH CARE COUNCIL OF IL (HCCI)

22,446

22,446

Total
- (5)

Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V.

\$

51,113

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.

\$

751,872

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.

\$

None

Has any meal income been offset against related costs?

No

Indicate the amount.

\$

N/A
- (12)

Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

\$

N/A

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

100% Line 14

d. Have vehicle usage logs been maintained?

Yes

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

Yes

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

N/A

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

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$

N/A
- (13)

Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A
- (14)

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

Yes
- (15)

Has a schedule for the legal fees reported on the cost report been provided by the facility?

Yes

See page 39 of the instructions for details.

Attach invoices and a summary of services for all architect and appraisal fees.