		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: 0056796

Facility Name: Avantara Aurora

Address: 400 West Sullivan Rd (Number) Aurora (City) 60506 (Zip Code)

County: Kane

Telephone Number: (630) 859-3700 **Fax #** (630) 264-1862

HFS ID Number:

Date of Initial License for Current Owners: 11/1/2020

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: John Epperson **Telephone Number:** (312) 344-2883
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title) John Epperson, Principal
(Firm Name & Address) Miller Cooper & Co., Ltd., 3 Parkway North, Suite 200, Deerfield IL 60015
(Telephone) (312) 344-2883 Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
2200 Churchill Rd.
Springfield, IL 62702-3406 **Phone # (217) 782-1630**

Facility Name & ID Number Avantara Aurora # 0056796 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 N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	87	Skilled (SNF)	87	31,755	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	87	TOTALS	87	31,755	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Fee for Service	3 Medicaid MLTSS	4 MMAI: Medicaid Primary	5 MMAI: Medicare Primary	6 Private Pay	7 Medicare Part A Only	8 Other	9 Total	
8	SNF				227		3,499	2,684	6,410	8
9	SNF/PED									9
10	ICF	6,547	7,858	2,837		2,694			19,936	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	6,547	7,858	2,837	227	2,694	3,499	2,684	26,346	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 82.97%

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]

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 11/1/2020

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 11/1/2020 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter certified beds.
number of certified beds 87

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [ ]

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

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	443,210	56,851	37,663	537,724		537,724	130	537,854			1
2	Food Purchase		215,734		215,734		215,734	(1,509)	214,225			2
3	Housekeeping	158,673	22,565	313	181,551		181,551	294	181,845			3
4	Laundry		17,497	81,315	98,812		98,812		98,812			4
5	Heat and Other Utilities			236,394	236,394		236,394	(14,999)	221,395			5
6	Maintenance	54,758	17,169	232,012	303,939		303,939	5,806	309,745			6
7	Other (specify):*							474	474			7
8	**TOTAL General Services**	656,641	329,816	587,697	1,574,154		1,574,154	(9,804)	1,564,350			8
	B. Health Care and Programs											
9	Medical Director			30,000	30,000		30,000	2,916	32,916			9
10	Nursing and Medical Records	3,014,939	116,695	484,694	3,616,328		3,616,328	49,144	3,665,472			10
10a	Therapy	167,248			167,248		167,248	1,323	168,571			10a
11	Activities	105,587	11,315	680	117,582		117,582	(3,613)	113,969			11
12	Social Services	153,891		900	154,791		154,791	1,081	155,872			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							8,275	8,275			15
16	**TOTAL Health Care and Programs**	3,441,665	128,010	516,274	4,085,949		4,085,949	59,126	4,145,075			16
	C. General Administration											
17	Administrative	161,247			161,247		161,247	24,726	185,973			17
18	Directors Fees											18
19	Professional Services			123,739	123,739		123,739	20,163	143,902			19
20	Dues, Fees, Subscriptions & Promotion			42,477	42,477		42,477	(26,562)	15,915			20
21	Clerical & General Office Expenses	222,085	3,965	509,494	735,544		735,544	(220,015)	515,529			21
22	Employee Benefits & Payroll Taxes			593,189	593,189		593,189		593,189			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,638	1,638		1,638	438	2,076			24
25	Other Admin. Staff Transportation							(236)	(236)			25
26	Insurance-Prop.Liab.Malpractice			201,113	201,113		201,113	3,704	204,817			26
27	Other (specify):*							15,164	15,164			27
28	**TOTAL General Administration**	383,332	3,965	1,471,650	1,858,947		1,858,947	(182,619)	1,676,329			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,481,638	461,791	2,575,621	7,519,050		7,519,050	(133,297)	7,385,754			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 reclassificatior

Facility Name & ID Number Avantara Aurora #0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			171,224	171,224		171,224	94,184	265,408			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			159,388	159,388		159,388	466,050	625,438			32
33	Real Estate Taxes			214,349	214,349		214,349	(11,969)	202,380			33
34	Rent-Facility & Grounds			833,801	833,801		833,801	(825,548)	8,253			34
35	Rent-Equipment & Vehicles			10,369	10,369		10,369	775	11,144			35
36	Other (specify):*											36
37	**TOTAL Ownership**			1,389,131	1,389,131		1,389,131	(276,508)	1,112,623			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		344,798	699,221	1,044,019		1,044,019		1,044,019			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):*			511,999	511,999		511,999	(511,999)				43
44	**TOTAL Special Cost Centers**		344,798	1,211,220	1,556,018		1,556,018	(511,999)	1,044,019			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,481,638	806,589	5,175,972	10,464,199		10,464,199	(921,804)	9,542,396			45

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	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	(15,540)	05		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(118,426)	30		9
10	Interest and Other Investment Income	(1,898)	25		10
11	Discounts, Allowances, Rebates & Refunds	(3,668)	11		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,509)	02		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	(1,497)	21		18
19	Entertainment	(2,566)	21		19
20	Contributions	(15,000)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(274,240)	21		24
25	Fund Raising, Advertising and Promotiona	(12,431)	20		25
26	Income Taxes and Illinois Persona Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See page 5A	(639,088)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,085,863)		$	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)	290,387		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 290,387		36
37	**TOTAL ADJUSTMENTS (A) and (B) (sum of SUBTOTALS)**	$ (795,476)		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					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Avantara Aurora

ID# 0056796

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Political Action Committee Payments	$ 0	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Non-Allowable Expense	(511,999)	43	3
4	Bank Charges	(17,126)	21	4
5	Patient Personal Items	(155)	10	5
6	Sequestration Expense	(56,742)	21	6
7	Non-Allowable Legal	(11,100)	19	7
8	Building Co. - Accounting Fees	(5,930)	19	8
9	Building Co. - Amortization	(36,036)	36	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**	(639,088)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Avantara Aurora # 0056796 **Report Period Beginning:** 01/01/2025 **Ending:** 12/31/2025

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	130	0	0	0	0	0	0	0	0	130	1
2	Food Purchase	(1,509)	0	0	0	0	0	0	0	0	0	0	(1,509)	2
3	Housekeeping	0	0	294	0	0	0	0	0	0	0	0	294	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(15,540)	0	305	236	0	0	0	0	0	0	0	(14,999)	5
6	Maintenance	0	0	5,591	297	(82)	0	0	0	0	0	0	5,806	6
7	Other (specify):*	0	0	474	0	0	0	0	0	0	0	0	474	7
8	**TOTAL General Services**	(17,049)	0	6,794	533	(82)	0	0	0	0	0	0	(9,804)	8
	B. Health Care and Programs													
9	Medical Director	0	0	2,916	0	0	0	0	0	0	0	0	2,916	9
10	Nursing and Medical Records	(155)	0	50,382	0	0	(1,083)	0	0	0	0	0	49,144	10
10a	Therapy	0	0	1,323	0	0	0	0	0	0	0	0	1,323	10a
11	Activities	(3,668)	0	55	0	0	0	0	0	0	0	0	(3,613)	11
12	Social Services	0	0	1,081	0	0	0	0	0	0	0	0	1,081	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	8,275	0	0	0	0	0	0	0	0	8,275	15
16	**TOTAL Health Care and Programs**	(3,823)	0	64,032	0	0	(1,083)	0	0	0	0	0	59,126	16
	C. General Administration													
17	Administrative	0	0	24,726	0	0	0	0	0	0	0	0	24,726	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(17,030)	5,930	35,133	24	0	0	(3,895)	0	0	0	0	20,163	19
20	Fees, Subscriptions & Promotions	(27,431)	0	869	0	0	0	0	0	0	0	0	(26,562)	20
21	Clerical & General Office Expenses	(352,171)	0	132,136	20	0	0	0	0	0	0	0	(220,015)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	438	0	0	0	0	0	0	0	0	438	24
25	Other Admin. Staff Transportation	(1,898)	0	1,662	0	0	0	0	0	0	0	0	(236)	25
26	Insurance-Prop.Liab.Malpractice	0	(32)	3,665	71	0	0	0	0	0	0	0	3,704	26
27	Other (specify):*	0	0	15,164	0	0	0	0	0	0	0	0	15,164	27
28	**TOTAL General Administration**	(398,530)	5,898	213,793	115	0	0	(3,895)	0	0	0	0	(182,619)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(419,402)	5,898	284,619	648	(82)	(1,083)	(3,895)	0	0	0	0	(133,297)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Avantara Aurora # 0056796 **Report Period Beginning:** 01/01/2025 **Ending:** 12/31/2025

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	(118,426)	211,572	0	1,038	0	0	0	0	0	0	0	94,184	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	466,709	(1,311)	652	0	0	0	0	0	0	0	466,050	32
33	Real Estate Taxes	0	(12,742)	0	773	0	0	0	0	0	0	0	(11,969)	33
34	Rent-Facility & Grounds	0	(833,801)	8,253	0	0	0	0	0	0	0	0	(825,548)	34
35	Rent-Equipment & Vehicles	0	0	775	0	0	0	0	0	0	0	0	775	35
36	Other (specify):*	(36,036)	36,036	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(154,462)	(132,226)	7,717	2,463	0	0	0	0	0	0	0	(276,508)	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	0	0	0	0	0	0	0	0	0	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):*	(511,999)	0	0	0	0	0	0	0	0	0	0	(511,999)	43
44	**TOTAL Special Cost Centers**	(511,999)	0	0	0	0	0	0	0	0	0	0	(511,999)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,085,863)	(126,328)	292,336	3,111	(82)	(1,083)	(3,895)	0	0	0	0	(921,804)	45

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Ownership 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. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 833,801	Aurora Property Holdings, LLC		$	$ (833,801)	1
2	V	33	Real Estate Tax	214,349	Aurora Property Holdings, LLC		201,607	(12,742)	2
3	V	26	Property Insurance	21,632	Aurora Property Holdings, LLC		21,600	(32)	3
4	V								4
5	V	19	Accounting Fees		Aurora Property Holdings, LLC		5,930	5,930	5
6	V								6
7	V	32	Interest		Aurora Property Holdings, LLC		466,709	466,709	7
8	V	30	Depreciation		Aurora Property Holdings, LLC		211,572	211,572	8
9	V	36	Amortization		Aurora Property Holdings, LLC		36,036	36,036	9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 1,069,782			$ 943,454	$ * (126,328)	14

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

Facility Name & ID Number Avantara Aurora # 0056796 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	Astoria Place Living and Rehab	Chicago, IL	Bella Terra Streamwood	Streamwood, IL	Aurora Property Hold	Aurora	Building Company	1
2	Avantara Arrowhead	Rapid City, SD	Bella Terra Wheeling	Wheeling, IL	Legacy HC & Financi	Skokie	Home Office/Book	2
3	Avantara Aurora	Aurora, IL	Carlton at the Lake	Chicago, IL	CF St. Louis LLC	Skokie	Building Company	3
4	Avantara Chicago Ridge	Chicago Ridge, IL	Chalet Living and Rehab	Chicago, IL	ML Group Design & I	Skokie	Asset Management	4
5	Avantara Clark City	Clark, SD	Cardinal Grove Independent & Assisted Living	Garner, IA	ReMED Services LLC	Skokie	Nursing Equipment	5
6	Avantara of Elgin	Elgin, IL	Glenview Terrace	Glenview, IL	Propay HR	Evanston	Payroll Processing	6
7	Avantara Evergreen Park	Evergreen Park, IL	Harmony Cedar Rapids	Cedar Rapids, IA				7
8	Avantara Groton	Groton, SD	Harmony Davenport	Davenport, IA				8
9	Avantara Huron	Huron, SD	Harmony Dubuque	Dubuque, IA				9
10	Avantara Lake Norden	Lake Norden, SD	Harmony Marshalltown	Marshalltown, IA				10
11	Avantara Lake Zurich	Lake Zurich, IL	Harmony Healthcare & Rehabilitation Center	Chicago, IL				11
12	Avantara Libertyville	Libertyville, IL	Harmony Palos	Palos Heights, IL				12
13	Avantara Lincoln Park	Chicago, IL	Harmony Utica Ridge	Davenport, IA				13
14	Avantara Long Grove	Long Grove, IL	Harmony Waterloo	Waterloo, IA				14
15	Avantara Milbank	Milbank, SD	Harmony West Des Moines	West Des Moines, IA				15
16	Avantara Mountain View	Rapid City, SD	Lakefront	Chicago, IL				16
17	Avantara North	Rapid City, SD	Peterson Park Health Care Center	Chicago, IL				17
18	Avantara Norton	Rapid City, SD	Grove at the Lake	Zion, IL				18
19	Avantara Palos Heights	Palos Heights, IL	Harmony House Care Center ICF	Waterloo, IA				19
20	Avantara Park Ridge	Park Ridge, IL	The Grove of Elmhurst	Elmhurst, IL				20
21	Avantara Pierre	Pierre, SD	The Grove of Evanston	Evanston, IL				21
22	Avantara Redfield	Redfield, SD	The Grove of Fox Valley	Aurora, IL				22
23	Avantara Saint Cloud	St. Cloud, MN	The Grove of La Grange Park	La Grange Park, IL				23
24	Avantara Watertown	Watertown, SD	The Grove of Northbrook	Northbrook, IL				24
25	Bella Terra Bloomingdale	Bloomingdale, IL	The Grove of Skokie	Skokie, IL				25
26	Bella Terra Elmhurst	Elmhurst, IL	Grove of St. Charles	St. Charles, IL				26
27	Bella Terra La Grange	La Grange, IL	Vistas Fox Valley	Aurora, IL				27
28	Bella Terra Lombard	Lombard, IL	Vistas of Lincoln Park	Chicago, IL				28
29	Bella Terra Morton Grove	Morton Grove, IL	Wellshire Morton Grove	Morton Grove, IL				29
30	Bella Terra Schaumburg	Schaumburg, IL	Warren Barr Buffalo Grove	Buffalo Grove, IL				30

Facility Name & ID Number Avantara Aurora # 0056796 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	Warren Barr Gold Coast	Chicago, IL	Nora Springs Care Center	Nora Springs, IA				1
2	Warren Barr Lieberman	Skokie, IL	Grandview Care Center	Oelwein, IA				2
3	Warren Barr Lincoln Park	Chicago, IL	Oelwein Healthcare Center	Oelwein, IA				3
4	Warren Barr North Shore	Highland Park, IL	Park View Care Center	Sac City, IA				4
5	Whitehall	Deerfield, IL	Manor House Care Center	Sigourney, IA				5
6	Warren Barr Orland Park	Orland Park, IL	Main Street Manor	Swea City, IA				6
7	Warren Barr South Loop	Chicago, IL	Harmony House Care Center SNF	Waterloo, IA				7
8	Wellshire Huron	Huron, SD	Northgate Care Center	Waukon, IA				8
9	Wellshire Park Place	Milbank, SD	Southfield Wellness Community	Webster City, IA				9
10	Warren Barr Oak Lawn	Oak Lawn, IL	Avantara Joliet	Joliet, IL				10
11	Rehab Center Of Allison	Allison, IA	Harmony Park Ridge	Park Ridge, IL				11
12	Maple Manor Village	Aplington, IA	Mulberry Place Independent & Assisted Living	Bloomfield, IA				12
13	Valley Vue Care Center	Armstrong, IA	Afton Oaks Independent & Assisted Living Apa	Elma, IA				13
14	Willow Dale Wellness Village	Battle Creek, IA	Southfield Wellness Community Independent &	Webster City, IA				14
15	Rehab Center Of Belmond	Belmond, IA	Emerald Oaks Independent & Assisted Living A	Emmetsburg, IA				15
16	Bloomfield Care Center	Bloomfield, IA	Eagle Ridge Assisted Living Apartments	Guttenberg, IA				16
17	Westview Care Center	Britt, IA	Cherry Ridge Independent & Assisted Living Ap	Mount Vernon, IA				17
18	Oakwood Care Center	Clear Lake, IA	Mills Harbor Assisted Living Lake	Lake Mills, IA				18
19	Colonial Manor Of Elma	Elma, IA	Deer View Manor Independent & Assisted Livin	Sigourney, IA				19
20	Emmetsburg Care Center	Emmetsburg, IA	Maple Manor Village Independent & Assisted L	Aplington, IA				20
21	Concord Care Center	Garner, IA	Summit Heights	Nora Springs, IA				21
22	Guttenberg Care Center	Guttenberg, IA	Southcrest Manor II Assisted Living	Waukon, IA				22
23	Rehab Center Of Hampton	Hampton, IA	The Courtyard	West Des Moines, IA				23
24	Rehab Center Of Independence-West	Independence, IA	Park Place Independent & Assisted Living Apar	Sac City, IA				24
25	Westview Of Indianola	Indianola, IA	Elm Springs	Arkansas, IA				25
26	Rehab Center Of Lisbon	Lisbon, IA	Belle Haven Independent & Assisted Living Apa	Blemond, IA				26
27	Lake Mills Care Center	Lake Mills, IA	Leahy Grove Independent & Assisted Living	Hampton, IA				27
28	Heritage Health & Rehab Center	Cedar Rapids, IA	Indian Creek Independent & Assisted Living Ap	Nevada , IA				28
29	Hallmark Care Center	Mt Vernon, IA	Spring Creek Independent & Assisted Living Ap	Armstrong, IA				29
30	Rolling Green Village	Nevada, IA	Clark SNF	Clark St, IL				30

Facility Name & ID Number Avantara Aurora # 0056796 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	Elmbrook SNF	Elmhurst, IL						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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Legacy Healthcare Financial Services		$ 130	$ 130	15
16	V	3	Housekeeping		Legacy Healthcare Financial Services		294	294	16
17	V	5	Heat and other Utililities		Legacy Healthcare Financial Services		305	305	17
18	V	6	Maintenece		Legacy Healthcare Financial Services		5,591	5,591	18
19	V	7	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		474	474	19
20	V	9	Medical Director		Legacy Healthcare Financial Services		2,916	2,916	20
21	V	10	Nursing and Medical Records		Legacy Healthcare Financial Services		50,382	50,382	21
22	V	10A	Therapy		Legacy Healthcare Financial Services		1,323	1,323	22
23	V	11	Activities		Legacy Healthcare Financial Services		55	55	23
24	V	12	Social Services		Legacy Healthcare Financial Services		1,081	1,081	24
25	V	15	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		8,275	8,275	25
26	V	17	Administrative		Legacy Healthcare Financial Services		24,726	24,726	26
27	V	19	Professional Services		Legacy Healthcare Financial Services		35,133	35,133	27
28	V	20	Dues, Fees, Subscriptions & Promotions		Legacy Healthcare Financial Services		869	869	28
29	V	21	Clerical & General Office Expenses		Legacy Healthcare Financial Services		132,136	132,136	29
30	V	24	Travel and Seminar		Legacy Healthcare Financial Services		438	438	30
31	V	25	Other Admin. Staff Transportation		Legacy Healthcare Financial Services		1,662	1,662	31
32	V	26	Insurance-Prop.Liab.Malpractice		Legacy Healthcare Financial Services		3,665	3,665	32
33	V	27	Other (specify):* Employee Benefits		Legacy Healthcare Financial Services		15,164	15,164	33
34	V	32	Interest		Legacy Healthcare Financial Services		(1,311)	(1,311)	34
35	V	34	Rent-Facility & Grounds		Legacy Healthcare Financial Services		8,253	8,253	35
36	V	35	Equipment Rental		Legacy Healthcare Financial Services		95	95	36
37	V	35	Auto Rental		Legacy Healthcare Financial Services		680	680	37
38	V								38
39	Total			$			$ 292,336	$ * 292,336	39

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	$	CF St. Louis LLC		$ 236	$ 236	15
16	V	6	Repairs and Maintenance		CF St. Louis LLC		297	297	16
17	V	19	Real Estate Appraisal Fee		CF St. Louis LLC		24	24	17
18	V	20	Professional Fees		CF St. Louis LLC		0		18
19	V	21	Office Expense		CF St. Louis LLC		20	20	19
20	V	26	Insurance		CF St. Louis LLC		71	71	20
21	V	30	Depreciation		CF St. Louis LLC		1,038	1,038	21
22	V	32	Interest Expense		CF St. Louis LLC		652	652	22
23	V	33	Real Estate Taxes		CF St. Louis LLC		773	773	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			$			$ 3,111	$ * 3,111	39

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Maintenance	$ 6,000	ML Group Design & Development		$ 5,918	$ (82)	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			$ 6,000			$ 5,918	$ * (82)	39

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	10	Medical Supplies	$ 16,001	ReMED Services		$ 14,918	$ (1,083)	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			$ 16,001			$ 14,918	$ * (1,083)	39

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Service	$ 17,098	ProPay HR LLC		$ 13,203	$ (3,895)	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			$ 17,098			$ 13,203	$ * (3,895)	39

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

STATE OF ILLINOIS **Ownership Listing-1**

Avantara Aurora

ID# **0056796**

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

Ending: **12/31/2025**

Legacy Healthcare FS
Aurora Property Holdings, LLC

-Names of individual owners must be listed. (Full legal name (no nicknames) and middle initial)
-Owners of companies must be listed instead of company names.
-Names of trust beneficiaries must be listed.

	First Name	M.I.	Last Name	Place of Residence City	State	Operator/Licensee Ownership Percentage	Building Co. Ownership Percentage	Management Co. /Home Office Ownership Percentage	
1	GPN Family Trust								1
2	Beneficiary								2
3	Rivka		Rajchenbach	Chicago	IL	10.62500	8.87750		3
4	Bella		Rajchenbach	Chicago	IL	10.62500	8.87750		4
5	Yitzchok		Rajchenbach	Chicago	IL	10.62500	8.87750		5
6	Ziskind		Rajchenbach	Chicago	IL	10.62500	8.87750		6
7									7
8	Oakway Operations LLC								8
9	Daniel		Garden	Chicago	IL	4.90000			9
10	Rebecca		Garden	Chicago	IL	2.60000			10
11	Mordechay		Ninio	Chicago	IL	4.90000			11
12	Sherie		Ninio	Chicago	IL	2.60000			12
13									13
14	Doros Generation Trust								14
15	Beneficiary								15
16	Ahuva		Shabat	Lincolnwood	IL	8.50000	8.24200		16
17	Eliana		Shabat	Lincolnwood	IL	8.50000	8.24200		17
18	Ayalet		Shabat	Lincolnwood	IL	8.50000	8.24200		18
19	Ashira		Shabat	Lincolnwood	IL	8.50000	8.24200		19
20	Leora		Shabat	Lincolnwood	IL	8.50000	8.24200		20
21									21
22	Legacy Healthcare Financial Service								22
23	Chaim		Rajchenbach	Chicago	IL		9.49000	50.00000	23
24	Menachem		Shabat	Lincolnwood	IL		3.79000	50.00000	24
25									25
26	Yoseph		Rajchenbach	Chicago	IL		1.00000		26
27									27
28	Ronald		Shabat	Chicago	IL		4.50000		28
29									29
30	RFT Capital Holdings, LLC								30
31	Avrum Rajchenbach Discretionary Trust								31
32	Avrum		Rajchenbach	Chicago	IL		0.39600		32
33	Moshe Rajchenbach Discretionary Trust								33
34	Moshe		Rajchenbach	Chicago	IL		0.84100		34
35	Yosef Rajchenbach Discretionary Trust								35
36	Yosef		Rajchenbach	Chicago	IL		0.39600		36
37	Chaim Rajchenbach Discretionary Trust								37
38	Chaim		Rajchenbach	Chicago	IL		0.84200		38
39	Ester Rajchenbach Discretionary Trust								39
40	Ester		Rajchenbach	Chicago	IL		0.39600		40
41	Leah Rajchenbach Discretionary Trust								41
42	Leah		Rajchenbach	Chicago	IL		0.39600		42
43	Nahma Rajchenbach Discretionary Trust								43
44	Nahma		Rajchenbach	Chicago	IL		0.39600		44
45	Chaya Rajchenbach Discretionary Trust								45
46	Chaya		Rajchenbach	Chicago	IL		0.39600		46
47	Aliza Rajchenbach Discretionary Trust								47
48	Aliza		Rajchenbach	Chicago	IL		0.40000		48
49	Sheldon		Hollander				0.04500		49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
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66									66
67									67
68									68
69									69
70									70
71									71
72									72
73									73
74									74
75									75

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

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

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

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		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 Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	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	TOTALS					$	$		$	25

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Legacy Healthcare Financial Services
Street Address: 3450 Oakton Street
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 679-9797
Fax Number: (847) 683-2900

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Census Days / Direct Allocation		121	$ 17,417	$ 188,860		$ 130	1
2	3	Housekeeping	Census Days / Direct Allocation		121	39,313			294	2
3	5	Heat and other Utililities	Census Days / Direct Allocation		121	40,732			305	3
4	6	Maintenece	Census Days / Direct Allocation		121	1,086,339			5,591	4
5	7	Other (specify):*Employee Benefi	Census Days / Direct Allocation		121	115,823			474	5
6	9	Medical Director	Census Days / Direct Allocation		121	389,400	1,007,031		2,916	6
7	10	Nursing and Medical Records	Census Days / Direct Allocation		121	7,945,861	12,523,114		50,382	7
8	10A	Therapy	Census Days / Direct Allocation		121	176,684	152,483		1,323	8
9	11	Activities	Census Days / Direct Allocation		121	7,371			55	9
10	12	Social Services	Census Days / Direct Allocation		121	144,309	144,309		1,081	10
11	15	Other (specify):*Employee Benefi	Census Days / Direct Allocation		121	1,241,625			8,275	11
12	17	Administrative	Census Days / Direct Allocation		121	5,453,317			24,726	12
13	19	Professional Services	Census Days / Direct Allocation		121	4,691,102	5,453,317		35,133	13
14	20	Dues, Fees, Subscriptions & Prom	Census Days / Direct Allocation		121	116,052			869	14
15	21	Clerical & General Office Expens	Census Days / Direct Allocation		121	20,639,396	19,821,678		132,136	15
16	24	Travel and Seminar	Census Days / Direct Allocation		121	58,495			438	16
17	25	Other Admin. Staff Transportatio	Census Days / Direct Allocation		121	221,955			1,662	17
18	26	Insurance-Prop.Liab.Malpractice	Census Days / Direct Allocation		121	489,395			3,665	18
19	27	Other (specify):* Employee Benef	Census Days / Direct Allocation		121	2,646,369			15,164	19
20	32	Interest	Census Days / Direct Allocation		121	(175,042)			(1,311)	20
21	34	Rent-Facility & Grounds	Census Days / Direct Allocation		121	1,102,008			8,253	21
22	35	Equipment Rental	Census Days / Direct Allocation		121	12,712			95	22
23	35	Auto Rental	Census Days / Direct Allocation		121	90,802			680	23
24										24
25	TOTALS					$ 46,551,435	$ 39,290,792		$ 292,336	25

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: CF St. Louis LLC
Street Address: 3450 Oakton Street
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 676-5300
Fax Number: (847) 676-5348

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Census Days	3,517,851	121	$ 31,540	$	26,346	$ 236	1
2	6	Repairs and Maintenance	Census Days	3,517,851	121	39,680		26,346	297	2
3	19	Real Estate Appraisal Fee	Census Days	3,517,851	121	3,155		26,346	24	3
4	20	Professional Fees	Census Days	3,517,851	121			26,346		4
5	21	Office Expense	Census Days	3,517,851	121	2,733		26,346	20	5
6	26	Insurance	Census Days	3,517,851	121	9,443		26,346	71	6
7	30	Depreciation	Census Days	3,517,851	121	138,584		26,346	1,038	7
8	32	Interest Expense	Census Days	3,517,851	121	87,057		26,346	652	8
9	33	Real Estate Taxes	Census Days	3,517,851	121	103,201		26,346	773	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	TOTALS					$ 415,393	$		$ 3,111	25

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: ML Group Design and Development
Street Address: 3424 Oakton St
City / State / Zip Code: Skokie, IL 60076
Phone Number: (847) 676-5300
Fax Number: (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	Reference	Item				$	$		$	1
2	6	Maintenance	Direct						5,918	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	TOTALS					$	$		$ 5,918	25

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: ReMED Services LLC
Street Address: 3424 Oakton Street, Suite 102
City / State / Zip Code: Skokie, IL
Phone Number: (847) 440-2600
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10	Medical Supplies	Direct			$	$		$ 14,918	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	TOTALS					$	$		$ 14,918	25

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: ProPay HR LLC
Street Address: 2201 W. Main St.
City / State / Zip Code: Evanston, IL 60202
Phone Number: (847) 905-3268
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct			$	$		$ 13,203	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	TOTALS					$	$		$ 13,203	25

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		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	Forbright		X	Mortgage		7/31/2027	$	$ 6,357,284			$ 466,709	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Forbright		X	Line of Credit		7/31/2027		1,533,076			154,838	6
7	IPFS Corp (Insurance Finance)		X								4,550	7
8												8
9	TOTAL Facility Related						$	$ 7,890,360			$ 626,097	9
	B. Non-Facility Related*											
10	Interest Income		X								(1,898)	10
11	Allocated from CF St. Louis	X									652	11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (1,246)	14
15	TOTALS (line 9+line14)						$	$ 7,890,360			$ 624,851	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.)

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2024 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 104,527	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.)		$ 202,380	2
3. Under or (over) accrual (line 2 minus line 1).		$ 97,853	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 104,527	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** (Attach a copy of the real estate tax appeal board's decision.)		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru		$ 202,380	7

Assessed Value from Real Estate Tax Bill	2024	2,546,181	8
Real Estate Tax Bill for Calendar Year:	2020		9
	2021	114,398	10
	2022	142,115	11
	2023	194,862	12
	2024	201,607	13

Allocated from CF St. Louis - $773

Accual=Same as PY

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

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity**

This denial must be no more than four years old at the time the cost report is filed.

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Avantara Aurora COUNTY Kane

FACILITY IDPH LICENSE NUMBER 0056796

CONTACT PERSON REGARDING THIS REPORT John Epperson

TELEPHONE (312) 344-2883 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) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	15-09-400-023	Long Term Care Property	$ 201,607.18	$ 201,607.18
2.	10-23-406-034-0000	Home Office Allocation	$ 758,833.99	$ 773.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 960,441.17	$ 202,380.18

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? X YES _____ NO

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

C. **Tax Bills**

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

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

Facility Name & ID Numb Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 51,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 2

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 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 groun (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 tota 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 ove:

N/A

K. Does this cost report reflect any organization or pre-operating costs which are being amortized' [ ] YES [X] NO

If so, please complete the following:

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

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility			$ 585,216	1
2	Allocated from CF St. Lous LLC			662	2
3	TOTALS			$ 585,878	3

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 4,931,842	$ 211,572		$ 143,134	$ (68,438)	$ 716,184	70

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	87		2020	1985	$ 4,828,034	$ 211,572	35	$ 137,944	$ (73,628)	$ 689,720	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10	Various			2020	10,245		20	512	512	3,074	10
11	Various			2021	93,563		20	4,678	4,678	23,391	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

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 4,931,842	$ 211,572		$ 143,134	$ (68,438)	$ 716,184	1
2	Current year depreciation			135,593			(135,593)		2
3									3
4	Replace Cast Iron & Fittings Above Ceiling In Kitchen & Dining R	2022	3,861		20	193	193	772	4
5	Chiller Repairs - Pneumatic Transfer, Replacement Fuse,Pump	2022	8,588		20	429	429	1,718	5
6	Replace Ch530 Panel For Trane Chiller 1	2022	7,686		20	384	384	1,537	6
7	Chiller Repairs - New Touch Screen	2022	8,946		20	447	447	1,789	7
8	2Nd Floor A/C Units - Replace 2 Fan Motors And 5 Fan Blades	2022	5,341		20	267	267	1,068	8
9	3Rd Floor Chiller - Circuit #2 Refrigerant	2022	3,104		20	155	155	621	9
10	Install New Piping On Ground Floor Level In Drop Ceiling	2022	5,010		20	251	251	1,002	10
11	Electric Work - Install Receptacles In 1St/2Nd Floor Hallways,Doc	2022	3,374		20	169	169	675	11
12	Install New Outside Lights - Bldg Wall By Boiler Rm,Courtyard,	2022	3,963		20	198	198	793	12
13	Boiler Repairs - Copper Pipe & Fittings, Installation Of New Wate	2022	16,634		20	832	832	3,327	13
14	Roam Alert Additions To Protect 2 Elevators ($13,800)	2022	13,426		20	671	671	2,685	14
15	Wandergaurd System Replacement ($22,900)	2022	22,279		20	1,114	1,114	4,456	15
16	Replace Water Heater ($2,763)	2022	2,688		20	134	134	538	16
17	Hvac - Install 4 Stroke Actuator, Valve Actuator, Valve 120V,Vav	2023	5,610		20	281	281	842	17
18	Install Front Door Controls - Maglock,Keypad,Digital Timer,Vide	2023	6,578		20	329	329	987	18
19	Chiller Repairs-New Valves,Pump Bearing Assy,Flanges,Sensor,Pi	2023	13,966		20	698	698	2,095	19
20	Replace The Water Coil For Unit Ventilator ($5,163)	2023	4,995		20	250	250	749	20
21	Chiller Repairs - Pneumatic Control Air Compressor ($4,515)	2023	4,368		20	218	218	655	21
22	Replace 2 Windows, Boiler Room - Build Stair Handrail ($5,970)	2023	5,775		20	289	289	866	22
23	Repair Pumps 5 & 7 - New Pump Motor And Coupling Parts	2023	10,063		20	503	503	1,509	23
24	Replace Annunciators And Back Boxes For Doors At Nurses Statio	2023	2,743		20	137	137	411	24
25	Smoke Detector Installation ($4,960)	2023	4,798		20	240	240	720	25
26	Pt Gym,Patient Rm,Nurse Station,Corridor,Vestibule,Lounge								26
27	($797,032)-Hvac,Flooring,Window Treatments,Wall Bases,Ceiling	2023	771,049		20	38,552	38,552	115,657	27
28	Hvac System - Install New Controls, Repair Back Damper ($3,788)	2023	3,665		20	183	183	550	28
29	A/C Repairs - New Ep Transducer And Reversing Relay ($4,303)	2023	4,162		20	208	208	624	29
30	Repair Water Line In Hallway Ceiling - New Ball Valve In Mechan	2023	4,723		20	236	236	708	30
31	Repair Roof At Areas Of Water Penetration Into Building ($3,900)	2023	3,773		20	189	189	566	31
32	Water Heater Repairs-Copper Piping,Add Valve,Replace Leaking	2023	2,712		20	136	136	407	32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,885,722	$ 347,165		$ 190,828	$ (156,337)	$ 864,511	34

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 5,885,722	$ 347,165		$ 190,828	$ (156,337)	$ 864,511	1
2									2
3	Kitchen Air Condensing Unit - Install Pvc Coupling,Insulation She	2023	2,585		20	129	129	388	3
4	Replace Room 114 Hvac Unit Motor ($3,197)	2023	3,092		20	155	155	464	4
5	Replace Room 118 And Room 208 Blower Motors ($2,586)	2023	2,502		20	125	125	375	5
6	Install Pot Feeder On Hvac System - Pipe, Fittings, Insulation	2023	4,419		20	221	221	663	6
7	Install New Transducer For Ahu,Pneumatic Diverting Valve For R	2023	2,746		20	137	137	412	7
8	Repair Basement Ahu3 Controls - New Vav Controller,Stat & Valv	2023	3,922		20	196	196	588	8
9	Rooms 213,219,221 Heating Repairs - Add Auto Bleeder ($2,980)	2023	2,833		20	142	142	425	9
10	Steel work - Steel pip, installation/welding for new railing	2024	6,300		20	315	315	630	10
11	Kitchen floor repair and painting	2024	9,200		20	460	460	920	11
12	Concrete landing for handicap access and sidewalk installation	2024	13,900		20	695	695	1,390	12
13	Concrete patio pour and presssure washing	2024	7,200		20	360	360	720	13
14	Freezer drain pan repair and replacement	2024	5,138		20	257	257	514	14
15	Boiler room repairs and valve replacement	2024	3,335		20	167	167	334	15
16	Sprinkler head replacement in physical therapy room and 1st floor	2024	11,171		20	559	559	1,117	16
17	Decking and roof repairs and installation	2024	3,419		20	171	171	342	17
18	Electrical work for generator and automatic door and installation	2024	10,615		20	531	531	1,062	18
19	Window replacement (8 full and 16 seperated windows)	2024	19,955		20	998	998	1,996	19
20	Replace corroded main piping	2024	3,488		20	174	174	349	20
21	Dryer vent replacement and new piping	2024	11,020		20	551	551	1,102	21
22	Valve and pump repair	2024	7,180		20	359	359	718	22
23	Coil and vent repair	2024	4,975		20	249	249	498	23
24	Replace 4 fire sprinkler heads, 11 dry pendant fire sprinkler	2025	9,688		20	484	484	484	24
25	Check, clear and added port on strainer screen and flushed from su	2025	3,865		20	193	193	193	25
26	Disassembled ceiling, replaced motor & wheels, re-installed fan hou	2025	5,893		20	295	295	295	26
27	Layout planning for running wire and placing new controls, installe	2025	5,735		20	287	287	287	27
28	Replace and calibrate the positive positioner, replaced motor, chang	2025	3,690		20	184	184	184	28
29	Check smoke detectors, wirings, reconfigured the wiring on the safe	2025	3,054		20	153	153	153	29
30	Pick up materials, replacement EP valve, terminated power wiring	2025	11,826		20	591	591	591	30
31	Exterior painting, flat roof, 3rd floor office flooring	2025	7,455		20	373	373	373	31
32					20				32
33					20				33
34	TOTAL (lines 1 thru 33)		$ 6,075,921	$ 347,165		$ 200,338	$ (146,827)	$ 882,076	34

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 5,885,722	$ 347,165		$ 190,828	$ (156,337)	$ 864,511	1
2									2
3	Exterior painting and siding repair for West & South building, 2nd	2025	4,951		20	248	248	743	3
4	Expanding bathroom door, bathroom sink for Room 218	2025	3,950		20	198	198	593	4
5	Exterior double door parking lot - removal, installation, clean, shim	2025	8,200		20	410	410	1,230	5
6	Staff Alert Panel, Door contact mount, ran cables and connected em	2025	9,092		20	455	455	1,364	6
7	Larger Diameter Pipe Repair and after hours repair work	2025	4,660		20	233	233	699	7
8	Removed old and installed new air comp. Change belts, added oil	2025	2,773		20	139	139	416	8
9	Removed damaged sinked concrete slab, panels and post, install fre	2025	22,700		20	1,135	1,135	3,405	9
10	Grind and patch 78 linear feet of concrete, 80 ft of holes washed and	2025	2,350		20	118	118	235	10
11	Seal Coating & Re Striping, crack Filling	2025	11,200		20	560	560	1,120	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,955,598	$ 347,165		$ 194,322	$ (152,843)	$ 874,315	34

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 6,075,921	$ 347,165		$ 200,338	$ (146,827)	$ 882,076	1
2									2
3									3
4	Related Party								4
5	Buildings:								5
6	Allocated from CF St. Louis, LLC	2016	3,565	70	35	102	32	1,019	6
7									7
8	Leasehold Improvements:								8
9	Allocated from CF St. Louis, LLC	2016	49,412	340	20	2,471	2,131	24,706	9
10	Allocated from CF St. Louis, LLC	2017	1,147	29	20	57	28	516	10
11	Allocated from CF St. Louis, LLC	2019	10,395	267	20	520	253	3,638	11
12	Allocated from CF St. Louis, LLC	2020	547	14	20	27	13	164	12
13	Allocated from CF St. Louis, LLC	2021	1,941	50	20	97	47	485	13
14	Allocated from CF St. Louis, LLC	2022	3,209	82	20	160	78	642	14
15	Allocated from CF St. Louis, LLC	2023	447	11	20	22	11	67	15
16									16
17	Allocated from Legacy HC	2018	59		20	3	3	24	17
18	Allocated from Legacy HC	2020	45		20	2	2	13	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 6,146,688	$ 348,028		$ 203,800	$ (144,228)	$ 913,350	34

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 566,746	$ 30,702	$ 56,675	$ 25,973	10	$ 191,799	71
72	Current Year Purchases	28,107	2,982	2,811	(171)	10	2,811	72
73	Fully Depreciated Assets	1,985				10	1,985	73
74								74
75	TOTALS	$ 596,838	$ 33,684	$ 59,485	$ 25,801		$ 196,595	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										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)	$ 7,329,404	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 381,712	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 263,286	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (118,426)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,109,945	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.

Avantara Aurora
0056796
Moveable Equipment Schedule
01/01/2025
12/31/2025

Company Name	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Accumulated Straight Line Depreciation
Line 28: Prior Years					
Avantara Aurora	563,482	30,536	56,348	25,812	189,830
Aurora Property Holdings, LLC	-	-	-	-	-
Allocated from Legacy HC	25	-	2	2	7
Allocated from CF St. Louis, LLC	3,239	166	324	158	1,962
Total	566,746	30,702	56,674	25,972	191,799
Line 29: Current Year					
Avantara Aurora	28,107	2,982	2,811	(171)	2,811
Aurora Property Holdings, LLC	-	-	-	-	-
Allocated from Legacy HC	-	-	-	-	-
Allocated from CF St. Louis, LLC	-	-	-	-	-
			-		
Total	28,107	2,982	2,811	(171)	2,811
Line 30: Fully Depreciated					
Avantara Aurora	-	-	-	-	-
Aurora Property Holdings, LLC	-	-	-	-	-
Allocated from Legacy HC	1,985	-	-	-	1,985
Allocated from CF St. Louis, LLC	-	-	-	-	-
Total	1,985	-	-	-	1,985
Total (Should tie to page 13)					
Avantara Aurora	591,589	33,518	59,159	25,641	192,641
Aurora Property Holdings, LLC	-	-	-	-	-
Allocated from Legacy HC	2,010	-	2	2	1,992
Allocated from CF St. Louis, LLC	3,239	166	324	158	1,962
Total	596,838	33,684	59,485	25,801	196,595

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
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	Allocated from Legacy HC				8,253			5
6								6
7	TOTAL				$ 8,253 **			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 ☐ NO Terms: ____ *

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.	/2026	$
13.	/2027	$
14.	/2028	$

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: $ 10,464 Description: See Supplemental Schedule Attached
(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	Allocated from Legacy HC		$	$ 680	17
18					18
19					19
20					20
21	TOTAL		$	$ 680	21

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

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

Facility Name & ID Number **Avantara Aurora** **#** **0056796** **Report Period Beginning:** **1/1/2025** **Ending:** **12/31/2025**

Supplemental Schedule of Equipment Rental **12/31/2025**

	Description	Amount
16A	Copiers	10,369
16B	Air Fresheners	-
16C	Allocation from Legacy HC	95
16D		
16E		
16F		
16G		
16 H		
16I		
16J		
		10,464

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

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

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

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.

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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 - 03	hrs	$		$ 228,676	$		$ 228,676	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			58,764			58,764	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			324,818			324,818	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				276,002		276,002	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See Attached					86,963	68,796		155,759	13
14	TOTAL			$		$ 699,221	$ 344,798		$ 1,044,019	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.

Facility Name & ID Number **Avantara Aurora** **#** **0056796** **Report Period Beginning:** **1/1/2025** **Ending:** **12/31/2025**

SPECIAL SERVICES - SUPPLEMENTAL SCHEDULE

	Special Services - Supplies (Column 6 - Other)		Amount
13A	Supplies - Medical	39-2	58,138
13B	Supplies - G-Tube	39-2	1,919
13C	Oxygen	39-2	8,739
13D			
13E			
13F			
13G			
13 H			
13I			
13J			
			68,796
	Special Services - Outside (Column 5 - Other)		
13K	Durable Medical Equipment	39-3	32,131
13L	Oxygen Equipment Rental	39-3	1,364
13M	Radiology	39-3	12,023
13N	Laboratory	39-3	41,445
13O			
13P			
13Q			
13R			
13S			
13T			
			86,963

	Special Services - Salary (Column 3 - Staff)	Amount
13U		
13V		
13W		
13X		
13Y		
13Z		
		-

STATE OF ILLINOIS

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 975,813	$ 1,334,754	1
2	Cash-Patient Deposits	(229)	(229)	2
3	Accounts & Short-Term Notes Receivable Patients (less allowance)	1,643,636	1,643,636	3
4	Supply Inventory (priced a)			4
5	Short-Term Investments			5
6	Prepaid Insurance	212,515	212,515	6
7	Other Prepaid Expenses	1,787	1,787	7
8	Accounts Receivable (owners or related parties			8
9	Other(specify): See Attached	185,266	1,077,795	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,018,788	$ 4,270,258	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	41,900	627,116	13
14	Buildings, at Historical Cost		4,828,034	14
15	Leasehold Improvements, at Historical Cos	1,400,932	1,400,932	15
16	Equipment, at Historical Cost	191,357	630,269	16
17	Accumulated Depreciation (book methods	(453,167)	(1,475,789)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify)			22
23	Other(specify): See Attached	8,873,606	9,981,460	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 10,054,628	$ 15,992,022	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 13,073,416	$ 20,262,280	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 690,804	$ 762,530	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	30,035	30,035	28
29	Short-Term Notes Payable	1,538,376	1,538,376	29
30	Accrued Salaries Payable	271,864	271,864	30
31	Accrued Taxes Payable (excluding real estate taxes)	10,540	10,540	31
32	Accrued Real Estate Taxes(Sch.IX-B)		104,527	32
33	Accrued Interest Payable		37,624	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached	82,907	282,528	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,624,526	$ 3,038,024	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,357,284	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached	12,144,266	12,144,266	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 12,144,266	$ 18,501,550	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 14,768,792	$ 21,539,574	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (1,695,376)	$ (1,277,294)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 13,073,416	$ 20,262,280	48

*(See instructions.)

Facility Name & ID Number Avantara Aurora # 0056796 **Report Period Beginning:** 1/1/2025 **Ending:** 12/31/2025

Supplemental Schedule Of Other Assets And Liabilities **As of 12/31/2025**

	Other Current Assets	Amount	Amount
09A	Refund	14,267	14,267
09B	Exchange	609	609
09C	Insurance Refund Exchange	(5,028)	(5,028)
09D	Accounts Receivable - Quality Incentive	(216,246)	(216,246)
09E	C.N.A. Tenure Program	326,024	326,024
09F	Accrued Rent	65,640	65,640
09G	Bad Debt Part A - MMAI	-	-
09H	Tax Escrow & Sinking Fund Escrow - Lender		102,053
09I	Insurance Escrow & Escrow Other - Lender		67,333
09J	Deferred Rent Receivable		723,143
		185,266	1,077,795

	Other Current Liabilities	Amount	Amount
36A	Accrued Accounting Fees	14,163	14,163
36B	Accrued Monthly Assessment Fee	43,075	43,075
36C	Union Dues Payable	1,425	1,425
36D	Due to/from Medicare	34,540	34,540
36E	Due to BCBS - UPP	(10,296)	(10,296)
36F	Replacement Reserve Escrow - Tenant		43,138
36G	Sinking Fund - Tenant		89,483
36H	Accrued Distributions		67,000
		82,907	282,528

	Other Non-Current Assets:	Amount	Amount
23A	Construction In Progress	-	-
23B	Right Of Use Asset	8,800,021	8,800,021
23C	Accrued Management Fees Entities	(3,025)	(3,025)
23D	Due To/From Others	76,610	152,938
23E	Due To/From Legacy		(198,282)
23F	Due To/From Opco		739,694
23G	Due To/From Operator		591,160
23H	Due To/From Gross Point		(169,960)
23I	Due To/From Cascade Capital Group, LLC.		(1,801)
23I	Good Faith Deposit		-
23J	Financing Fees		108,092
23K	Interest Rate Cap		13,672
23L	A/A Financing Fee		(51,049)
		8,873,606	9,981,460

	Other Non-Current Liabilities	Amount	Amount
43A	Due To/From - Management Company	126,303	126,303
43B	Due To/From - Avantara Long Grove	1,090,000	1,090,000
43C	Due To/From Propco	1,375,805	1,375,805
43D	Due To/From Prior Owner	(32,193)	(32,193)
43E	Due To/From 3 Pack Fortbright Interco	70,000	70,000
43F	Right Of Use Lease Liability	9,514,351	9,514,351
		12,144,266	12,144,266

Facility Name & ID Numbe: Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (1,239,025)	1
2	Restatements (describe)		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (1,239,025)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43	(366,351)	7
8	Aquisitions of Pooled Companie:		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purpose:		12
13	Dividends Paid or Other Distributions to Owner:	(90,000)	13
14	Donated Property, Plant, and Equipmen		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (456,351)	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)**	$ (1,695,376)	24 *

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

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 12,980,642	1
2	Discounts and Allowances for all Levels	(5,269,735)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 7,710,907	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,205,654	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,205,654	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	238,022	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	37,918	19
20	Radiology and X-Ray	10,260	20
21	Other Medical Services	174,990	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 461,190	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income**	1,898	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,898	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Discounts and Rebates (Adj on p5)**	3,668	28
28a	**Quality Incentive**	136,515	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 140,183	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 10,519,832	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,574,154	31
32	Health Care	4,085,949	32
33	General Administration	1,858,947	33
	B. Capital Expense		
34	Ownership	1,389,131	34
	C. Ancillary Expense		
35	Special Cost Centers	1,556,018	35
36	Provider Participation Fee	421,984	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 10,886,183	40
41	**Income before Income Taxes (line 30 minus line 40)****	(366,351)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (366,351)	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	$ 1,715,131.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS	2,058,576.00	45
46	MMAI-Medicaid is the Primary Paye	743,215.00	46
47	MMAI-Medicare is the Primary Paye	78,737.00	47
48	Private Pay	1,035,626.00	48
49	Medicare Part A	1,213,653.00	49
50	Other-(specify) Insurance	865,969.00	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	$ 7,710,907	56

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,928	2,096	$ 145,127	$ 69.24	1
2	Assistant Director of Nursing	1,984	2,084	102,349	49.11	2
3	Registered Nurses	21,466	27,250	1,178,904	43.26	3
4	Licensed Practical Nurses	5,548	7,049	287,174	40.74	4
5	CNAs & Orderlies	31,596	42,092	1,299,947	30.88	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,895	5,414	167,248	30.89	8
9	Activity Director	1,896	2,068	58,209	28.15	9
10	Activity Assistants	2,095	2,397	47,378	19.77	10
11	Social Service Workers	3,517	3,967	153,891	38.79	11
12	Dietician					12
13	Food Service Supervisor	1,984	2,123	78,555	37.00	13
14	Head Cook	7,719	8,568	169,652	19.80	14
15	Cook Helpers/Assistants	8,175	8,968	195,003	21.74	15
16	Dishwashers					16
17	Maintenance Workers	1,973	2,168	54,758	25.26	17
18	Housekeepers	7,472	8,081	158,673	19.64	18
19	Laundry					19
20	Administrator	1,976	2,120	161,247	76.06	20
21	Assistant Administrator			0		21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,015	9,198	222,085	24.14	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	70	79	1,438	18.20	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	112,309	135,722	$ 4,481,638 *	$ 33.02	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 37,663	01-03	35
36	Medical Director	Monthly	30,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	6,520	10-03	38
39	Pharmacist Consultant	Monthly	13,793	10-03	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	680	11-03	44
45	Social Service Consultant	Monthly	0	12-03	45
46	Other(specify)				46
47	Psychiatric Consultant	Monthly	900	12-03	47
48					48
49	TOTAL (lines 35 - 48)		$ 89,556		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	3,122	$ 181,274	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	10,648	261,964	10-03	52
53	TOTAL (lines 50 - 52)	13,770	$ 443,238		53

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Ashley Cleary	Administrator	0	$ 161,247
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 161,247

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
See Attached	Legal	$ (2,862)
Legacy Healthcare Financial Services	Accounting	29,919
People Powered LLC	Labor Management Consultant	16,486
HCCI	Data Analytics	15,957
Propay HR LLC	Payroll Software	15,606
Apploi Corp	Labor Management Consultant	9,586
Achieve Accreditation LLC	Accreditation Services	8,484
AR Proactive Workflows	Billing Consultant	5,364
Onyx Procurement Solutions, LLC	Procurement Services	5,220
Ravi Fernando	Mathematician	4,000
Real Estate Valuation Group	Property Valuation Services	4,000
See supplemental schedule I		11,979
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 123,739

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 75,259
Unemployment Compensation Insurance	18,819
FICA Taxes	332,813
Employee Health Insurance	76,855
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
401K Expense	21,646
Union Pension	22,022
Other Employee Benefits	24,168
Voluntary Benefit Contribution	14,951
Employee Physical Exams	6,656
TOTAL (agree to Schedule V, line 22, col.8)	$ 593,189

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

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 53)	526
Patient Background Checks 567	5,667
Association Dues (total from pg 22, #4)	
Other Dues & Subscriptions	4,640
Licenses & Permits	2,223
Allocation from Legacy Healthcare Financial	869
Less: Public Relations Expense	( )
PAC and Lobbying payments	( )
All non-allowable advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 15,915

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,638
Allocation from Legacy HC	438
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,076

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
Compliagent	Compliance	2,654
Aida Healthcare	Placement Solution	2,356
PR Paycor	Payroll Software	1,493
Personnel Planners	Unemployment Consultant	1,000
Telemedicine Solutions LLC	Risk Prevention Software	810
Sogolytics, LLC	Data Analytics	670
CertiSurv, LLC	Survey Services	650
IIT/Sourcetech	Hospitality Solutions	600
Optum	Claim Management	517
Huron Consulting Group, LLC	Strategy Consultant	504
Language Line Services, Inc.	Translation Services	347
See supplemental schedule II		380
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 11,979

D. Employee Benefits and Payroll Taxes

Description	Amount
	$

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$

TOTAL (agree to Schedule V, line 17, col. 1) $
(List each licensed administrator separately.)

B. Administrative - Other

Description	Amount
	$

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

C. Professional Services

Vendor/Payee	Type	Amount
TAP Innovations, LLC	Data Analytics	66
Collaborative Healthcare Urgency G	Restoration Services	314

TOTAL (agree to Schedule V, line 19, column 3) $ 380
(For legal fee disclosure, see page 39 of instructions)

D. Employee Benefits and Payroll Taxes

Description	Amount
	$

AVANTARA AURORA
0056796
Legal Schedule
01/01/2025 - 12/312/25

Date	G/L Account No.	Payee/Vendor	Type of Service Provided	Amount	Adjustment	Adjusted Amount
2/5/2025	580063	Polsinelli Law Firm	Bank Refi	(19,705)	(19,705)	-
6/30/2021	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,120	1,120	-
4/30/2022	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	810	810	-
5/31/2022	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,552	1,552	-
9/27/2024	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	(122)	(122)	-
1/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	740	740	-
2/1/2025	580063	Much Shelist P.C.	General Counsel	230	-	230
2/8/2025	580063	Corporation Service Company	Statutory Representation	104	-	104
2/28/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	139	139	-
3/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	268	268	-
4/23/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	48	-	48
4/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	539	539	-
5/1/2025	580063	Much Shelist P.C.	General Counsel	230	-	230
5/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	152	152	-
5/31/2025	580063	Forbright	RLOC retainage	341	341	-
6/1/2025	580063	Much Shelist P.C.	General Counsel	115	-	115
6/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	680	680	-
7/1/2025	580063	Much Shelist P.C.	General Counsel	345	-	345
7/7/2025	580063	Corporation Service Company	Statutory Representation	198	-	198
7/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	629	629	-
8/1/2025	580063	Much Shelist P.C.	General Counsel	115	-	115
8/25/2025	580063	Law Hesselbaum	General Counsel	85	-	85
8/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	685	685	-
8/31/2025	580063	Forbright	Revolver Financing Costs	264	264	-
9/15/2025	580063	Polsinelli Law Firm	Matter Management	3,598	-	3,598
9/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,414	1,414	-
9/30/2025	580063	Forbright	RLOC retainage	36	36	-
10/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,007	1,007	-
11/3/2025	580063	Corporation Service Company	Statutory Representation	198	-	198
11/21/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	38	-	38
11/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	275	275	-
12/17/2025	580063	Meyer Magence	General Counsel	350	-	350
12/17/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	90	-	90
12/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	571	571	-
Total				**(2,862)**	**11,100**	**5,744**

Facility Name & ID Number Avantara Aurora # 0056796 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XX. GENERAL INFORMATION:

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

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

Association Name	Amount
Total	

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

Total	

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

Total	

(5) Indicate the total amount of both disposable and non-disposable incontinent expens
and the location of this expense on Sch. V. $ **45,875** Line **10**

(6) Have all costs reported on this form been determined using accounting procedure
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 Departmei
during this cost report period. $ **245,485**
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
for an individual employee? **No** If YES, attach an explanation of the allocatior

(9) Have costs for all supplies and services which are of the type that can be billed t
the Department, in addition to the daily rate, been properly classifie
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. $ _____ Has any meal income been offset agains
related costs? **N/A** Indicate the amount $ _____

(12) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients **100% LN 1**
d. Have vehicle usage logs been maintained **Yes**
e. Are all vehicles stored at the nursing home during the night and all othe times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjuste 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 sucl 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 o
out of Schedule V? **Yes**

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