

Facility Name & ID Number Avantara Palos Heights # 0057836 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 <u>N/A</u>					
	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	184	Skilled (SNF)	184	67,160	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	184	TOTALS	184	67,160	7

B. Census-For the entire report period.										
	1	2	3	4	5	6	7	8	9	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment								
		Medicaid Fee for Service	Medicaid MLTSS	MMAI		Private Pay	Medicare Part A Only	Other	Total	
				Medicaid Primary	Medicare Primary					
8	SNF				395		9,069	7,719	17,183	8
9	SNF/PED									9
10	ICF	10,321	13,178	3,367		7,386			34,252	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	10,321	13,178	3,367	395	7,386	9,069	7,719	51,435	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 76.59%

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 ☒

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

I. On what date did you start providing long term care at this location?
Date started 01/01/2023

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 01/01/2023 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter certified beds.
number of certified beds 184

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

ACCRAUAL ☒ 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 Palos Heights # 0057836 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	652,882	74,786	22,575	750,243		750,243	255	750,498			1
2	Food Purchase		388,240		388,240		388,240	(15,112)	373,128			2
3	Housekeeping	512,008	47,676		559,684		559,684	575	560,259			3
4	Laundry	76,852	31,730		108,582		108,582		108,582			4
5	Heat and Other Utilities			313,097	313,097		313,097	(20,901)	292,196			5
6	Maintenance	137,545	14,169	219,001	370,715		370,715	11,414	382,129			6
7	Other (specify):*							925	925			7
8	TOTAL General Services	1,379,287	556,601	554,673	2,490,561		2,490,561	(22,844)	2,467,717			8
	B. Health Care and Programs											
9	Medical Director			3,296	3,296		3,296	5,693	8,989			9
10	Nursing and Medical Records	5,253,588	134,577	1,875,681	7,263,846		7,263,846	93,266	7,357,112			10
10a	Therapy	1,642,836		66,088	1,708,924		1,708,924	2,583	1,711,507			10a
11	Activities	244,411	6,525	4,896	255,832		255,832	108	255,940			11
12	Social Services	236,682		9,503	246,185		246,185	2,110	248,295			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							16,156	16,156			15
16	TOTAL Health Care and Programs	7,377,517	141,102	1,959,464	9,478,083		9,478,083	119,916	9,597,999			16
	C. General Administration											
17	Administrative	187,979			187,979		187,979	48,273	236,252			17
18	Directors Fees											18
19	Professional Services			238,194	238,194		238,194	54,262	292,456			19
20	Dues, Fees, Subscriptions & Promotions			89,754	89,754		89,754	(47,329)	42,425			20
21	Clerical & General Office Expenses	557,249	3,456	929,147	1,489,852		1,489,852	(293,795)	1,196,057			21
22	Employee Benefits & Payroll Taxes			1,351,013	1,351,013		1,351,013		1,351,013			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,278	5,278		5,278	855	6,133			24
25	Other Admin. Staff Transportation							3,245	3,245			25
26	Insurance-Prop.Liab.Malpractice			526,332	526,332		526,332	7,294	533,626			26
27	Other (specify):*							29,605	29,605			27
28	TOTAL General Administration	745,228	3,456	3,139,718	3,888,402		3,888,402	(197,590)	3,690,812			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,502,032	701,159	5,653,855	15,857,046		15,857,046	(100,518)	15,756,528			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			86,504	86,504		86,504	(24,988)	61,516			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			77,394	77,394		77,394	(11,017)	66,377			32
33	Real Estate Taxes			869,490	869,490		869,490	1,509	870,999			33
34	Rent-Facility & Grounds			1,600,340	1,600,340		1,600,340	16,113	1,616,453			34
35	Rent-Equipment & Vehicles							1,513	1,513			35
36	Other (specify):*											36
37	TOTAL Ownership			2,633,728	2,633,728		2,633,728	(16,870)	2,616,858			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	78,008	883,069	308,244	1,269,321		1,269,321		1,269,321			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):*			1,105,815	1,105,815		1,105,815	(1,105,815)				43
44	TOTAL Special Cost Centers	78,008	883,069	1,414,059	2,375,136		2,375,136	(1,105,815)	1,269,321			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,580,040	1,584,228	9,701,642	20,865,910		20,865,910	(1,223,203)	19,642,707			45

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

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(21,958)	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	(27,014)	30		9
10	Interest and Other Investment Income	(9,691)	32		10
11	Discounts, Allowances, Rebates & Refunds	(10,814)	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(4,298)	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		21		18
19	Entertainment	(909)	21		19
20	Contributions	(24,000)	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	(377,905)	21		24
25	Fund Raising, Advertising and Promotional	(4,451)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(3,739)	20		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See page 5a	(1,301,904)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,786,683)		\$	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)	563,480		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 563,480		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,223,203)		37

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

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

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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (16,836)	20	1
2	Non-Allowable Expense	(1,105,815)	43	2
3	Bank Charges	(3,596)	21	3
4	Patient Personal Items	(1,938)	10	4
5	Sequestration Expense	(169,393)	21	5
6	Non-Allowable Legal	(4,326)	19	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
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36				36
37				37
38				38
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40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,301,904)		49

Summary A

12/31/2025

	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	
	A. General Services												(to Sch V, col.7)	
1	Dietary	0	0	255	0	0	0	0	0	0	0	0	255	1
2	Food Purchase	(15,112)	0	0	0	0	0	0	0	0	0	0	(15,112)	2
3	Housekeeping	0	0	575	0	0	0	0	0	0	0	0	575	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(21,958)	0	596	461	0	0	0	0	0	0	0	(20,901)	5
6	Maintenance	0	0	10,916	580	(82)	0	0	0	0	0	0	11,414	6
7	Other (specify):*	0	0	925	0	0	0	0	0	0	0	0	925	7
8	TOTAL General Services	(37,070)	0	13,267	1,041	(82)	0	0	0	0	0	0	(22,844)	8
	B. Health Care and Programs													
9	Medical Director	0	0	5,693	0	0	0	0	0	0	0	0	5,693	9
10	Nursing and Medical Records	(1,938)	0	98,360	0	0	(3,156)	0	0	0	0	0	93,266	10
10a	Therapy	0	0	2,583	0	0	0	0	0	0	0	0	2,583	10a
11	Activities	0	0	108	0	0	0	0	0	0	0	0	108	11
12	Social Services	0	0	2,110	0	0	0	0	0	0	0	0	2,110	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	16,156	0	0	0	0	0	0	0	0	16,156	15
16	TOTAL Health Care and Programs	(1,938)	0	125,010	0	0	(3,156)	0	0	0	0	0	119,916	16
	C. General Administration													
17	Administrative	0	0	48,273	0	0	0	0	0	0	0	0	48,273	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(4,326)	0	68,589	46	0	0	(10,047)	0	0	0	0	54,262	19
20	Fees, Subscriptions & Promotions	(49,026)	0	1,697	0	0	0	0	0	0	0	0	(47,329)	20
21	Clerical & General Office Expenses	(551,803)	0	257,968	40	0	0	0	0	0	0	0	(293,795)	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	855	0	0	0	0	0	0	0	0	855	24
25	Other Admin. Staff Transportation	0	0	3,245	0	0	0	0	0	0	0	0	3,245	25
26	Insurance-Prop.Liab.Malpractice	0	0	7,156	138	0	0	0	0	0	0	0	7,294	26
27	Other (specify):*	0	0	29,605	0	0	0	0	0	0	0	0	29,605	27
28	TOTAL General Administration	(605,155)	0	417,388	224	0	0	(10,047)	0	0	0	0	(197,590)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(644,163)	0	555,665	1,265	(82)	(3,156)	(10,047)	0	0	0	0	(100,518)	29

Summary B

12/31/2025

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS
30	Depreciation	(27,014)	0	0	2,026	0	0	0	0	0	0	0	(24,988)
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0
32	Interest	(9,691)	0	(2,599)	1,273	0	0	0	0	0	0	0	(11,017)
33	Real Estate Taxes	0	0	0	1,509	0	0	0	0	0	0	0	1,509
34	Rent-Facility & Grounds	0	0	16,113	0	0	0	0	0	0	0	0	16,113
35	Rent-Equipment & Vehicles	0	0	1,513	0	0	0	0	0	0	0	0	1,513
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL Ownership	(36,705)	0	15,027	4,808	0	0	0	0	0	0	0	(16,870)
	Ancillary Expense												
	E. Special Cost Centers												
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0
43	Other (specify):*	(1,105,815)	0	0	0	0	0	0	0	0	0	0	(1,105,815)
44	TOTAL Special Cost Centers	(1,105,815)	0	0	0	0	0	0	0	0	0	0	(1,105,815)
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(1,786,683)	0	570,692	6,073	(82)	(3,156)	(10,047)	0	0	0	0	(1,223,203)

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 Page 6-Supplemental				See Page 6-Supplemental		

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

YES

X NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

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

Facility Name & ID Number

Avantara Palos Heights

0057836

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	Legacy HC & Financial	Lincolnwood	Home Office/Book	1
2	Avantara Arrowhead	Rapid City, SD	Bella Terra Wheeling	Wheeling, IL	CF St. Louis LLC	Skokie	Building Company	2
3	Avantara Aurora	Aurora, IL	Carlton at the Lake	Chicago, IL	ML Group Design & E	Skokie	Asset Management	3
4	Avantara Chicago Ridge	Chicago Ridge, IL	Chalet Living and Rehab	Chicago, IL	ReMED Services LLC	Lincolnwood	Nursing Equipment	4
5	Avantara Clark City	Clark, SD	Cardinal Grove Independent & Assisted Living	Garner, IA	Propay HR	Evanston	Payroll Processing	5
6	Avantara of Elgin	Elgin, IL	Glenview Terrace	Glenview, IL				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 Palos Heights

0057836

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	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	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	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 Living	Sigourney, IA				19
20	Emmetsburg Care Center	Emmetsburg, IA	Maple Manor Village Independent & Assisted Living	Aplington, IA				20
21	Concord Care Center	Garner, IA	Summit Heights	Nora Springs, IA				21
22	Guttenberg Care Center	Guttenberg, IA	Southercrest 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	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	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	Nevada, IA				28
29	Hallmark Care Center	Mt Vernon, IA	Spring Creek Independent & Assisted Living	Armstrong, IA				29
30	Rolling Green Village	Nevada, IA	Clark SNF	Clark St, IL				30

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

VII. RELATED PARTIES (continued)

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

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	\$	Legacy Healthcare Financial Services		\$ 255	\$ 255	15
16	V	3	Housekeeping		Legacy Healthcare Financial Services		575	575	16
17	V	5	Heat and other Utilities		Legacy Healthcare Financial Services		596	596	17
18	V	6	Maintenece		Legacy Healthcare Financial Services		10,916	10,916	18
19	V	7	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		925	925	19
20	V	9	Medical Director		Legacy Healthcare Financial Services		5,693	5,693	20
21	V	10	Nursing and Medical Records		Legacy Healthcare Financial Services		98,360	98,360	21
22	V	10A	Therapy		Legacy Healthcare Financial Services		2,583	2,583	22
23	V	11	Activities		Legacy Healthcare Financial Services		108	108	23
24	V	12	Social Services		Legacy Healthcare Financial Services		2,110	2,110	24
25	V	15	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		16,156	16,156	25
26	V	17	Administrative		Legacy Healthcare Financial Services		48,273	48,273	26
27	V	19	Professional Services		Legacy Healthcare Financial Services		68,589	68,589	27
28	V	20	Dues, Fees, Subscriptions & Promotions		Legacy Healthcare Financial Services		1,697	1,697	28
29	V	21	Clerical & General Office Expenses		Legacy Healthcare Financial Services		257,968	257,968	29
30	V	24	Travel and Seminar		Legacy Healthcare Financial Services		855	855	30
31	V	25	Other Admin. Staff Transportation		Legacy Healthcare Financial Services		3,245	3,245	31
32	V	26	Insurance-Prop.Liab.Malpractice		Legacy Healthcare Financial Services		7,156	7,156	32
33	V	27	Other (specify):* Employee Benefits		Legacy Healthcare Financial Services		29,605	29,605	33
34	V	32	Interest		Legacy Healthcare Financial Services		(2,599)	(2,599)	34
35	V	34	Rent-Facility & Grounds		Legacy Healthcare Financial Services		16,113	16,113	35
36	V	35	Equipment Rental		Legacy Healthcare Financial Services		186	186	36
37	V	35	Auto Rental		Legacy Healthcare Financial Services		1,327	1,327	37
38	V								38
39	Total		\$				\$ 570,692	\$ * 570,692	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	CF St. Louis LLC		\$ 461	\$ 461	15
16	V	6	Repairs and Maintenance		CF St. Louis LLC		580	580	16
17	V	19	Real Estate Appraisal Fee		CF St. Louis LLC		46	46	17
18	V	21	Office Expense		CF St. Louis LLC		40	40	18
19	V	26	Insurance		CF St. Louis LLC		138	138	19
20	V	30	Depreciation		CF St. Louis LLC		2,026	2,026	20
21	V	32	Interest Expense		CF St. Louis LLC		1,273	1,273	21
22	V	33	Real Estate Taxes		CF St. Louis LLC		1,509	1,509	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			\$			\$ 6,073	\$ * 6,073	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10	Medical Supplies	\$ 46,611	ReMED Services		\$ 43,455	\$ (3,156)	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			\$ 46,611			\$ 43,455	\$ * (3,156)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Payroll Service	\$ 44,106	ProPay HR LLC		\$ 34,059	\$ (10,047)	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			\$ 44,106			\$ 34,059	\$ * (10,047)	39

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

STATE OF ILLINOIS				Ownership Listing-1			
Avantara Palos Heights							
ID#		0057836					
Report Period Beginning:		01/01/2025		Legacy Healthcare FS			
Ending:		12/31/2025		N/A			
-Names of individual owners must be listed. (Full legal name (no nicknames) and middle initial)				Management			
-Owners of companies must be listed instead of company names.				Co./Home Office			
-Names of trust beneficiaries must be listed.							
First Name	M.I.	Last Name	City	State	Operator/Licensee Ownership Percentage	Building Co. Ownership Percentage	Ownership Percentage
1	GPN Family Trust						1
2	Beneficiary						2
3	Rivka	Rajchenbach	Chicago	IL	14.87500		3
4	Bella	Rajchenbach	Chicago	IL	14.87500		4
5	Yitzchok	Rajchenbach	Chicago	IL	14.87500		5
6	Ziskind	Rajchenbach	Chicago	IL	14.87500		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	5.10000		16
17	Eliana	Shabat	Lincolnwood	IL	5.10000		17
18	Ayalet	Shabat	Lincolnwood	IL	5.10000		18
19	Ashira	Shabat	Lincolnwood	IL	5.10000		19
20	Leora	Shabat	Lincolnwood	IL	5.10000		20
21							21
22	Legacy Healthcare Financial Service						22
23	Chaim	Rajchenbach	Chicago	IL			50.00000
24	Menachem	Shabat	Lincolnwood	IL			50.00000
25							25
26	Note: Building Owner is Not Related Party in 2025						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
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40							40
41							41
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66							66
67							67
68							68
69							69
70							70
71							71
72							72
73							73
74							74
75							75

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	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

Ending: 2/31/2025

	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

Ending: 2/31/2025

(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		\$ 255	1
2	3	Housekeeping	Census Days / Direct Allocation		121	39,313			575	2
3	5	Heat and other Utilities	Census Days / Direct Allocation		121	40,732			596	3
4	6	Maintenece	Census Days / Direct Allocation		121	1,086,339			10,916	4
5	7	Other (specify):*Employee Benefi	Census Days / Direct Allocation		121	115,823			925	5
6	9	Medical Director	Census Days / Direct Allocation		121	389,400	1,007,031		5,693	6
7	10	Nursing and Medical Records	Census Days / Direct Allocation		121	7,945,861	12,523,114		98,360	7
8	10A	Therapy	Census Days / Direct Allocation		121	176,684	152,483		2,583	8
9	11	Activities	Census Days / Direct Allocation		121	7,371			108	9
10	12	Social Services	Census Days / Direct Allocation		121	144,309	144,309		2,110	10
11	15	Other (specify):*Employee Benefi	Census Days / Direct Allocation		121	1,241,625			16,156	11
12	17	Administrative	Census Days / Direct Allocation		121	5,453,317			48,273	12
13	19	Professional Services	Census Days / Direct Allocation		121	4,691,102	5,453,317		68,589	13
14	20	Dues, Fees, Subscriptions & Prom	Census Days / Direct Allocation		121	116,052			1,697	14
15	21	Clerical & General Office Expense	Census Days / Direct Allocation		121	20,639,396	19,821,678		257,968	15
16	24	Travel and Seminar	Census Days / Direct Allocation		121	58,495			855	16
17	25	Other Admin. Staff Transportatio	Census Days / Direct Allocation		121	221,955			3,245	17
18	26	Insurance-Prop.Liab.Malpractice	Census Days / Direct Allocation		121	489,395			7,156	18
19	27	Other (specify):* Employee Benefi	Census Days / Direct Allocation		121	2,646,369			29,605	19
20	32	Interest	Census Days / Direct Allocation		121	(175,042)			(2,599)	20
21	34	Rent-Facility & Grounds	Census Days / Direct Allocation		121	1,102,008			16,113	21
22	35	Equipment Rental	Census Days / Direct Allocation		121	12,712			186	22
23	35	Auto Rental	Census Days / Direct Allocation		121	90,802			1,327	23
24										24
25	TOTALS					\$ 46,551,435	\$ 39,290,792		\$ 570,692	25

Ending: 2/31/2025

(847) 676-5348

1	2	3	4	5	6	7	8	9	
Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	5	Utilities	Census Days	3,517,851	121	\$ 31,540	\$ 51,435	\$ 461	1
2	6	Repairs and Maintenance	Census Days	3,517,851	121	39,680	51,435	580	2
3	19	Real Estate Appraisal Fee	Census Days	3,517,851	121	3,155	51,435	46	3
4	21	Office Expense	Census Days	3,517,851	121	2,733	51,435	40	4
5	26	Insurance	Census Days	3,517,851	121	9,443	51,435	138	5
6	30	Depreciation	Census Days	3,517,851	121	138,584	51,435	2,026	6
7	32	Interest Expense	Census Days	3,517,851	121	87,057	51,435	1,273	7
8	33	Real Estate Taxes	Census Days	3,517,851	121	103,201	51,435	1,509	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					\$ 415,393	\$	\$ 6,073	25

Ending: 2/31/2025

	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	6	Maintenance	Direct			\$	\$		\$ 5,918	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					\$	\$		\$ 5,918	25

Ending: 2/31/2025

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	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			\$	\$		\$ 43,455	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					\$	\$		\$ 43,455	25

Ending: 2/31/2025

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	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			\$	\$		\$ 34,059	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					\$	\$		\$ 34,059	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1							\$		\$			\$		1					
2														2					
3														3					
4														4					
5														5					
	Working Capital																		
6	Forbright		X	Revolving Line of Credit - Interest Only				25,547				76,153	6						
7	IPFS Corporation		X	Prepaid Insurance - Interest Only								1,241	7						
8													8						
9	TOTAL Facility Related						\$	25,547				\$ 77,394	9						
	B. Non-Facility Related*																		
10	Interest Income		X									(9,691)	10						
11													11						
12													12						
13	Allocated from CF St. Louis	X										1,273	13						
14	TOTAL Non-Facility Related						\$					\$ (8,418)	14						
15	TOTALS (line 9+line14)						\$	25,547				\$ 68,976	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	Avantara Palos Heights	COUNTY	Cook
---------------	------------------------	--------	------

CONTACT PERSON REGARDING THIS REPORT _____

A. Summary of Real Estate Tax Cost

[illegible]

B. Real Estate Tax Cost Allocations

C. Tax Bills

Page 10A

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 73,335 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 3

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

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

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

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

K. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO
If so, please complete the following:
1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization: 4. Dates Incurred:
Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

1		2		3		4	
Use		Square Feet		Year Acquired		Cost	
1	Allocated from CF St. Louis LLC					\$ 1,293	1
2							2
3	TOTALS					\$ 1,293	3

XI. OWNERSHIP COSTS (continued)

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

	1		2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
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)		\$	\$		\$	\$	\$	70

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

Facility Name & ID Number Avantara Palos Heights# 0057836

Report Period Beginning:

01/01/2025

Ending:

12/31/2025**XI. OWNERSHIP COSTS (continued)****B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$	\$		\$	\$	\$	1
2	<u>Install Flooring Planks In Kitchen Area (\$3,200)</u>	2023	3,096		20	155	155	464	2
3	<u>Underground Drain Repair/Replacement Inside Kitchen Area (\$8,120)</u>	2023	7,933		20	397	397	1,190	3
4	<u>Replace Damaged Fusible Links On Electrical Smoke Dampers (\$6,046)</u>	2023	6,046		20	302	302	907	4
5	<u>Install Flooring In Common Area (\$3,236)</u>	2023	3,131		20	157	157	470	5
6	<u>Installation Of Avantara Palos Heights East Monument Sign (\$8,120)</u>	2023	7,851		20	393	393	1,178	6
7	<u>Installed New Mag Locks On 1St Floor Doors (\$5,667)</u>	2023	5,482		20	274	274	822	7
8	<u>Install Smoke Detectors In 19 Resident Rooms (\$8,620)</u>	2023	8,339		20	417	417	1,251	8
9	<u>Install Conventional Heat Detectors In Kitchen & Janitor Closet (\$4,330)</u>	2023	4,330		20	217	217	650	9
10	<u>Replace Smoke Detector In Laundry Rm Hallway,Fixed 2 Tamper (\$5,015)</u>	2023	5,015		20	251	251	752	10
11	<u>Install 2 New Wander System On 2Nd And 3Rd Floor Elevators (\$11,788)</u>	2023	11,788		20	589	589	1,768	11
12	<u>Phone System (\$16,903)</u>	2023	16,352		20	818	818	2,453	12
13	<u>Installation & Wiring Of Phone System (\$4,800)</u>	2023	4,644		20	232	232	697	13
14	<u>Installation Of Avantara Palos Heights Directional Signs (\$3,124)</u>	2023	3,022		20	151	151	453	14
15	<u>Carpet Installation In Common Area (\$2,714)</u>	2023	2,625		20	131	131	394	15
16	<u>Installation Of Electric Closer For Fire Door (\$6,220)</u>	2023	6,017		20	301	301	903	16
17	<u>Replace Broken Flue Pipe On Boiler #2 (\$4,945)</u>	2023	4,784		20	239	239	718	17
18	<u>Install Rpz Valves In 1St Flr Mop Sinks, Kitchen Sink (\$11,695)</u>	2023	11,314		20	566	566	1,697	18
19	<u>Install Doors On 2Nd & 3Rd Floor Bathrooms (\$3,650)</u>	2023	3,531		20	177	177	530	19
20	<u>Fire Sprinklers - Install New 3 Inch Main On Dry System (\$4,400)</u>	2023	4,257		20	213	213	639	20
21	<u>Replace Hot Surface Ignitors & Gaskets On 2 Water Heaters (\$6,800)</u>	2023	6,670		20	334	334	1,001	21
22	<u>Repair Main Kitchen Exhaust - Motor Bearings & Mounts (\$2,875)</u>	2023	2,781		20	139	139	417	22
23	<u>Repair Nurse Call Light System In 4 Resident Rooms (\$3,561)</u>	2023	3,445		20	172	172	517	23
24	<u>Water line repair - boiler room</u>	2024	3,783		20	189	189	378	24
25	<u>Fire sprinkler installation in laundry room</u>	2024	4,300		20	215	215	430	25
26	<u>Boiler thermostat replacement and repair</u>	2024	5,795		20	290	290	580	26
27	<u>Modification to table for new dish machine</u>	2024	7,742		20	387	387	774	27
28	<u>Elevator repair of worn valvue</u>	2024	14,076		20	704	704	1,408	28
29	<u>Fire sprinkler maintenance</u>	2024	8,400		20	420	420	840	29
30	<u>Fire alarm installation of smoke detectors 2nd and 3rd floor</u>	2024	3,125		20	156	156	313	30
31	<u>Installation of smoke detectors and install of pull station</u>	2024	3,125		20	156	156	313	31
32	<u>1st floor AC compressor, refrigerent and belt replacement and rep</u>	2024	10,995		20	550	550	1,100	32
33	<u>Mop sink and floor drain replacement</u>	2024	7,350		20	368	368	735	33
34	TOTAL (lines 1 thru 33)		\$ 201,144	\$		\$ 10,057	\$ 10,057	\$ 26,737	34

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

Facility Name & ID Number Avantara Palos Heights

0057836

Report Period Beginning:

01/01/2025 Ending: 12/31/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 201,144	\$		\$ 10,057	\$ 10,057	\$ 26,737	1
2	Fire Sprinkler repairs and actuator insallation	2024	7,500		20	375	375	750	2
3	2nd floor faucet and valve replacement and plumbing repair	2024	2,700		20	135	135	270	3
4	3rd floor faucet and valve replacement and plumbing repair	2024	2,700		20	135	135	270	4
5	Sprinkler head replacement in cooler/freezer area	2024	3,000		20	150	150	300	5
6	Sprinkler system repair and inspection	2024	13,185		20	659	659	1,319	6
7	Boiler pump removal and installation	2024	2,964		20	148	148	296	7
8	Kitchen floor tiling repair and removal	2024	4,496		20	225	225	450	8
9	Kitchen & Cooking floor tiling repair and removal	2024	4,496		20	225	225	450	9
10	Dish, Coffee and Ice room tiling repair and removal	2024	4,497		20	225	225	450	10
11	Installation of new circulation pump	2025	2,984		20	149	149	298	11
12	Removal and replacement of outside wallpacklights	2025	3,000		20	150	150	150	12
13	Repair of emergency drain on 2nd floor nourishment room	2025	2,873		20	144	144	144	13
14	Emergency Service - Cleared false alarm on Fire Alarm Control P	2025	3,550		20	178	178	178	14
15	Carpet flooring installation and replacement	2025	63,376		20	3,169	3,169	3,169	15
16	Removal and installation of new led lights and ested	2025	4,845		20	242	242	242	16
17	Removal and installation of lights (pole, wallpack, fascia can, car p	2025	8,602		20	430	430	430	17
18	Removal and installation of bollard lights	2025	4,876		20	244	244	244	18
19	Excavation of Arcadia shower room	2025	5,250		20	263	263	263	19
20	Replacement of a 4-inch pipe and associated fittings to repair wate	2025	4,250		20	213	213	213	20
21	Excavation for repair of sewer floor clean-out in hallway area	2025	3,911		20	196	196	196	21
22	Floor and Wall Covers - Special Ordered Tarket Style	2025	6,920		20	346	346	346	22
23	Installation of delay egress maglocks and door keypads	2025	5,939		20	297	297	297	23
24	Carpet flooring installation and replacement - 2nd floor	2025	14,966		20	748	748	748	24
25	Removal of 3rd floow shower room tub	2025	2,764		20	138	138	138	25
26	Rebuilt and repressurized of 3 inch vavle for Backflow Device Rep	2025	2,846		20	142	142	142	26
27	Furnish and install smoke detectors	2025	3,620		20	181	181	181	27
28	Rome alert system - new wander gard for east side exit	2025	4,696		20	235	235	235	28
29	Repair of ceiling and fascia in the carport	2025	4,950		20	248	248	248	29
30	HVAC system inspection, filter replacement, testing, and control is	2025	3,695		20	185	185	185	30
31	General facility maintenance including plumbing, HVAC, roofing,	2025	2,795		20	140	140	140	31
32									32
33	Current year depreciation			30,873			(30,873)		33
34	TOTAL (lines 1 thru 33)		\$ 407,392	\$ 30,873		\$ 20,370	\$ (10,503)	\$ 39,476	34

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

Facility Name & ID Number Avantara Palos Heights

0057836

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		\$ 407,392	\$ 30,873		\$ 20,370	\$ (10,503)	\$ 39,476	1
2									2
3	Related Party								3
4	Buildings:								4
5	Allocated from CF St. Louis, LLC	2016	6,960	138	35	199	61	1,988	5
6									6
7	Leasehold Improvements:								7
8	Allocated from CF St. Louis, LLC	2016	96,466	663	20	4,823	4,160	48,233	8
9	Allocated from CF St. Louis, LLC	2017	2,239	57	20	112	55	1,008	9
10	Allocated from CF St. Louis, LLC	2019	20,294	521	20	1,015	494	7,103	10
11	Allocated from CF St. Louis, LLC	2020	1,067	27	20	53	26	320	11
12	Allocated from CF St. Louis, LLC	2021	3,790	97	20	190	93	947	12
13	Allocated from CF St. Louis, LLC	2022	6,264	161	20	313	152	1,253	13
14	Allocated from CF St. Louis, LLC	2023	873	22	20	44	22	131	14
15									15
16	Allocated from Legacy HC	2018	115		20	6	6	46	16
17	Allocated from Legacy HC	2020	87		20	4	4	26	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)		\$ 545,547	\$ 32,559		\$ 27,128	\$ (5,431)	\$ 100,531	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$226,295	\$33,335	\$24,422	\$(8,913)	5-10	\$36,962	71
72	Current Year Purchases	99,514	22,621	9,951	(12,670)	10	9,951	72
73	Fully Depreciated Assets	3,875				10	3,875	73
74								74
75	TOTALS	\$329,684	\$55,956	\$34,373	\$(21,583)		\$50,788	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)	\$876,524	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$88,515	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$61,501	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(27,014)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$151,319	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 Palos Heights
0057836
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 Palos Heights	219,924	33,010	23,785	(9,225)	33,117
Allocated from Legacy HC	48	-	5	5	15
Allocated from CF St. Louis, LLC	6,323	325	632	307	3,830
Total	226,295	33,335	24,422	(8,913)	36,962

Line 29: Current Year

Avantara Palos Heights	99,514	22,621	9,951	(12,670)	9,951
Allocated from Legacy HC	-	-	-	-	-
Allocated from CF St. Louis, LLC	-	-	-	-	-
Total	99,514	22,621	9,951	(12,670)	9,951

Line 30: Fully Depreciated

Avantara Palos Heights	-	-	-	-	-
Allocated from Legacy HC	3,875	-	-	-	3,875
Allocated from CF St. Louis, LLC	-	-	-	-	-
Total	3,875	-	-	-	3,875

Total (Should tie to page 13)

Avantara Palos Heights	319,438	55,631	33,736	(21,895)	43,068
Allocated from Legacy HC	3,923	-	5	5	3,890
Allocated from CF St. Louis, LLC	6,323	325	632	307	3,830
Total	329,684	55,956	34,373	(21,583)	50,788

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

☒ YES

☐ NO
- If NO, see instructions.

		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:				\$1,600,340			3
4	Additions							4
5	Allocated from Legacy HC				16,113			5
6								6
7	TOTAL				\$1,616,453			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: *

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: \$186Description: Allocated from St. Louis, LLC
- (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		\$	1,327	17
18					18
19					19
20					20
21	TOTAL		\$	1,327	21

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

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

10. Effective dates of current rental agreement:

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	\$

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		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.

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	10A-1	hrs	\$ 471,220		\$	\$		\$ 471,220	1
2	Licensed Speech and Language Development Therapist	10A-1	hrs	203,086					203,086	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-1	hrs	463,016					463,016	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				703,916		703,916	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			78,008		308,244	179,153		565,405	13
14	TOTAL			\$ 1,215,330		\$ 308,244	\$ 883,069		\$ 2,406,643	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.

SPECIAL SERVICES - SUPPLEMENTAL SCHEDULE

Special Services - Supplies (Column 6 - Other)			Amount	Special Services - Salary (Column 3 - Staff)			Amount
13A	Supplies - Medical	39-2	152,592	13U	Respiratory Therapist - Regular	39-1	78,008
13B	Supplies - G-Tube	39-2	18,710	13V			
13C	Oxygen	39-2	7,851	13W			
13D				13X			
13E				13Y			
13F				13Z			
13G							78,008
13 H							
13I							
13J			179,153				
Special Services - Outside (Column 5 - Other)							
13K	Durable Medical Equipment	39-3	69,651				
13L	Radiology	39-3	58,121				
13M	Laboratory	39-3	180,472				
13N							
13O							
13P							
13Q							
13R							
13S							
13T			308,244				

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (41,889)	\$	1
2	Cash-Patient Deposits	750		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,903,438		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	17,658		6
7	Other Prepaid Expenses	103,042		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached</u>	37,312		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,020,311	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	366,355		13
14	Buildings, at Historical Cost	319,438		14
15	Leasehold Improvements, at Historical Cost	(147,836)		15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			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): <u>See Attached</u>	24,240,428		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 24,778,385	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 27,798,696	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 629,202	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(9,641)		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	543,327		30
31	Accrued Taxes Payable (excluding real estate taxes)	16,231		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached</u>	224,595		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,403,714	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached</u>	26,428,296		43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 26,428,296	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 27,832,010	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (33,314)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 27,798,696	\$	48

*(See instructions.)

Supplemental Schedule Of Other Assets And Liabilities				As of 12/31/2025			
Other Current Assets		Amount	Amount	Other Current Liabilities		Amount	Amount
09A	Refund	(114,323)		36A	Prepaid - Legal Fees	-	
09B	Exchange	174,922		36B	Accrued Accounting Fees	12,458	
09C	Insurance Refund Exchange	(34,357)		36C	Accrued Monthly Assessment Fee	278,905	
09D	Accounts Receivable - Quality Incentive	(314,585)		36D	Union Dues Payable	3,294	
09E	C.N.A. Tenure Program	432,313		36E	Due To/From Medicare	(123,269)	
09F	Employee Loans	(3,974)		36F	Due To Bcbs - Upp	53,207	
09G	Accrued Rent	(102,684)		36G			
09H	Bad Debt Part A - MMAI	-		36H			
09I				36I			
09J				36J			
		37,312	-			224,595	-
Other Non-Current Assets:		Amount	Amount	Other Non-Current Liabilities		Amount	Amount
23A	Right Of Use Asset	#####		43A	Due To/From - Avantara Palos Heights & Managem	34,506	
23B	Finance Right Of Use Asset	113,968		43B	Due To/From - Peterson Park & Promedica	-	
23C	Right Of Use Asset Acc Amortization	(1,495,407)		43C	Due To/From - 10 Pack Forbright Interco	8,457,625	
23D	Finance Right Of Use Asset Acc Amortization	(66,481)		43D	Right Of Use Lease Liability	#####	
23E	Option/Rent Deposit	1,176,526		43E	Finance Lease Liability	50,475	
23F	Due To/From Prior Owner	86,587		43F			
23G	Accrued Management Fees Entities	25,882		43G			
23H	Note Payable - 10 Pack Forbright	6,769,677		43H			
23I				43I			
23J		#####	-	43J		#####	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (554,759)	1
2	Restatements (describe):		2
3	<u>Rounding</u>	1	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (554,758)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	719,901	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(198,457)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 521,444	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)	\$ (33,314)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Avantara Palos Heights

0057836

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 28,239,738	1
2	Discounts and Allowances for all Levels	(13,708,042)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 14,531,696	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,432,301	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 6,432,301	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	639,119	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	146,126	19
20	Radiology and X-Ray	55,755	20
21	Other Medical Services	415,026	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,256,026	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	9,691	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 9,691	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Discounts Earned (adj on PG 5)	2,776	28
28a	Quality Incentive	219,126	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 221,902	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 22,451,616	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,490,561	31
32	Health Care	9,478,083	32
33	General Administration	3,888,402	33
	B. Capital Expense		
34	Ownership	2,633,728	34
	C. Ancillary Expense		
35	Special Cost Centers	2,375,136	35
36	Provider Participation Fee	865,805	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 21,731,715	40
41	Income before Income Taxes (line 30 minus line 40)**	719,901	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 719,901	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 2,771,875.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	3,539,170.00	45
46	MMAI-Medicaid is the Primary Payer	904,264.00	46
47	MMAI-Medicare is the Primary Payer	135,416.00	47
48	Private Pay	2,456,994.00	48
49	Medicare Part A	3,109,089.00	49
50	Other-(specify) Insurance	1,614,888.00	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)	\$ 14,531,696	56

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,008	2,160	\$ 184,601	\$ 85.46	1
2	Assistant Director of Nursing	1,928	2,144	118,960	55.49	2
3	Registered Nurses	27,854	34,033	1,696,202	49.84	3
4	Licensed Practical Nurses	25,073	30,684	1,203,139	39.21	4
5	CNAs & Orderlies	70,550	88,331	2,008,575	22.74	5
6	CNA Trainees					6
7	Licensed Therapist	27,290	30,723	1,563,464	50.89	7
8	Rehab/Therapy Aides	7,858	8,619	157,380	18.26	8
9	Activity Director	1,880	2,120	51,099	24.10	9
10	Activity Assistants	9,072	9,990	193,312	19.35	10
11	Social Service Workers	7,418	8,025	236,682	29.49	11
12	Dietician	1,892	2,112	67,112	31.78	12
13	Food Service Supervisor	1,984	2,188	69,054	31.56	13
14	Head Cook	8,566	10,190	235,310	23.09	14
15	Cook Helpers/Assistants	13,778	14,897	281,406	18.89	15
16	Dishwashers					16
17	Maintenance Workers	3,660	4,466	137,545	30.80	17
18	Housekeepers	23,952	26,125	512,008	19.60	18
19	Laundry	3,313	3,816	76,852	20.14	19
20	Administrator	2,024	2,160	187,979	87.03	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,975	2,145	60,982	28.43	23
24	Clerical	17,981	19,669	496,267	25.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,673	1,867	42,111	22.56	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	261,729	306,464	\$ 9,580,040 *	\$ 31.26	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 22,575	01-03	35
36	Medical Director	Monthly	3,296	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	13,115	10-03	38
39	Pharmacist Consultant	Monthly	28,684	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	4,896	11-03	44
45	Social Service Consultant	Monthly	9,503	12-03	45
46	Other(specify)				46
47	Rehab Consultant	Monthly	57,043	10a-03	47
48					48
49	TOTAL (lines 35 - 48)		\$ 139,112		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	22,336	\$ 1,174,770	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	25,251	623,759	10-03	52
53	TOTAL (lines 50 - 52)	47,587	\$ 1,798,529		53

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

** See instructions.

Facility Name & ID Number		Avantara Palos Heights		STATE OF ILLINOIS		# 0057836		Report Period Beginning:		01/01/2025		Page 21		Ending: 12/31/2025	
XIX. SUPPORT SCHEDULES															
A. Administrative Salaries				Ownership				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name		Function		%		Amount		Description		Amount		Description		Amount	
Valerie Perkovic		Administrator		0		\$ 187,979		Workers' Compensation Insurance		\$ 101,346		IDPH License Fee		\$ 1,990	
								Unemployment Compensation Insurance		131,018		Advertising: Employee Recruitment			
								FICA Taxes		708,058		Health Care Worker Background Check			
								Employee Health Insurance		239,072		(Indicate # of checks performed 86)		862	
								Employee Meals				Patient Background Checks 111		11,115	
								Illinois Municipal Retirement Fund (IMRF)*				Association Dues (total from pg 22, #4)		33,672	
								Other Employee Benefits		44,083		Other Dues & Subscriptions		4,704	
								Employee Physical Exams		22,951		Licenses & Permits		5,221	
								Voluntary Benefit Contribution		25,423		Allocation from Legacy Healthcare Financial		1,697	
TOTAL (agree to Schedule V, line 17, col. 1)															
(List each licensed administrator separately.)				\$ 187,979											
B. Administrative - Other															
Description				Amount											
				\$											
				\$				TOTAL (agree to Schedule V, line 22, col.8)				\$ 1,351,013			
TOTAL (agree to Schedule V, line 17, col. 3)				\$				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
(Attach a copy of any management service agreement)															
C. Professional Services															
Vendor/Payee		Type		Amount		Description		Line #		Amount		Description		Amount	
See Attached		Legal		\$ 16,966						\$		Out-of-State Travel		\$	
Legacy Healthcare Financial Service		Accounting		31,600											
Propay HR LLC		Payroll Processing		44,106											
Onyx Procurement Solutions		Procurement Services		6,120								In-State Travel			
People Powered Nursing		Labor Management Consultant		59,338											
Achieve Accreditation LLC		Accreditation Services		9,486											
Apploi Corp		Labor Management Consultant		12,562											
AR Proactive Workflows		Billing Consultant		5,364								Seminar Expense		5,278	
Integra Scripts LLC		Cost Containment Solution		21,535											
Legacy Healthcare Financial Service		Consulting service		5,319											
HCCI		Data Analytics		15,957								Allocation from Legacy HC		855	
See Supplemental Schedule				9,839								Entertainment Expense		(	
TOTAL (agree to Schedule V, line 19, column 3)								TOTAL				\$			
(For legal fee disclosure, see page 39 of instructions)				\$ 238,194								TOTAL (agree to Sch. V, line 24, col. 8)			
												\$ 6,133			
* Attach copy of IMRF notifications															
**See instructions.															

AVANTARA PALOS HEIGHTS
0057836
Legal Schedule
01/01/2025 - 12/31/2025

Date	G/L Account No.	Payee/Vendor	Type of Service Provided	Amount	Adjustment	Adjusted Amount
9/27/2024	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	(122)	-	(122)
1/24/2025	580063	Meyer Magence	General Counsel	2,538	-	2,538
1/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,640	1,640	-
2/3/2025	580063	Meyer Magence	General Counsel	175	-	175
2/8/2025	580063	Corporation Service Company	Statutory Representation	103	-	103
2/28/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	30	30	-
3/5/2025	580063	Meyer Magence	General Counsel	175	-	175
3/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	945	945	-
4/23/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	48	-	48
4/30/2025	580063	Meyer Magence	General Counsel	175	-	175
4/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	954	954	-
4/30/2025	580063	Forbright Bank	RLOC retainage fee	50	50	-
5/19/2025	580063	Meyer Magence	General Counsel	88	-	88
5/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	215	215	-
6/17/2025	580063	Meyer Magence	General Counsel	263	-	263
6/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	648	648	-
7/16/2025	580063	Meyer Magence	General Counsel	263	-	263
7/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	353	353	
8/25/2025	580063	Law Hesselbaum	Regulatory Compliance	85	-	
8/26/2025	580063	Meyer Magence	General Counsel	525	-	
8/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,848	1,848	
9/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	948	948	-
10/1/2025	580063	Corporation Service Company	Matter Management	198	-	198
10/17/2025	580063	Meyer Magence	General Counsel	175	-	175
10/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,936	1,936	-
11/21/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	38	-	38
11/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,647	1,647	-
12/17/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	90	-	90
12/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	938	938	-
Total				16,966	12,152	4,326

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? No
- (2) Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below.
Use the drop down list to identify the association.
- | Association Name | Amount |
|---|---------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>16,836</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u>16,836</u> Total |
- (3) List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.
- | | |
|---|---------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>16,836</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u>16,836</u> Total |
- (4) EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)
- | | |
|---|---------------------|
| <u>HEALTH CARE COUNCIL OF IL (HCCI)</u> | <u>33,672</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u>33,672</u> Total |
- (5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 89,712 Line 10
- (6) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (7) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 865,805
This amount is to be recorded on line 42 of Schedule V.
- (8) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

- (9) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (10) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (11) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ None Has any meal income been offset against related costs? N/A Indicate the amount. \$ None
- (12) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100% LN1
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (13) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- (14) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (15) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.