

		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: <u>0055582</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Celebrate Senior Lvg Niles</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/2025</u> to <u>12/31/2025</u> and certify to the best of my knowledge and belief that the said content 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	
Address: <u>7000 N Newark Avenue</u> <u>Niles</u> <u>60714</u> Number City Zip Code		Intentional misrepresentation or falsification of any informatior in this cost report may be punishable by fine and/or imprisonment	
County: <u>Cook</u>			
Telephone Number: <u>(847) 647-8332</u> Fax # <u>(847) 647-7073</u>			
HFS ID Number: _____			
Date of Initial License for Current Owners: <u>04/02/2019</u>			
Type of Ownership:			
☒ VOLUNTARY, NON-PROFIT	☐ PROPRIETARY	☐ GOVERNMENTAL	
☒ Charitable Corp.	☐ Individual	☐ State	
☐ Trust	☐ Partnership	☐ County	
IRS Exemption Code _____	☐ Corporation	☐ Other _____	
	☐ "Sub-S" Corp.		
	☐ Limited Liability Co.		
	☐ Trust		
	☐ Other _____		
In the event there are further questions about this report, please contact: Name: <u>Daniel S. Gaafar</u>		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) <u>Maria DeFrenza</u> (Title) <u>VP Finance</u>	
Telephone Number: <u>(317) 237-5500</u>		Paid Preparer (Signed) _____ (Date) _____ (Print Name and Title) <u>Daniel S. Gaafar</u> <u>Partner</u> (Firm Name & Address) <u>Bradley Associates</u> <u>201 S. Capitol Ave, Suite 700, Indianapolis, IN 46225</u> (Telephone) <u>(317) 237-5500</u> Fax # <u>(317) 237-5503</u>	
Email Address: _____		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 Celebrate Senior Lyg Niles# 0055582Report 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	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	55	Skilled (SNF)	55	20,075	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	55	TOTALS	55	20,075	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 Medicaid Primary	Medicare Primary	Private Pay	Medicare Part A Only	Other	Total	
8	SNF	6,758	4,302	3,137	47	861	2,567	770	18,442	8
9	SNF/PED									9
10	ICF									10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	6,758	4,302	3,137	47	861	2,567	770	18,442	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed
bed days on column 4, line 7.) 91.87%D. How many bed reserve days during this year were paid by the Department?
0 (Do not include bed reserve days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/AF. Does the facility maintain a daily midnight census? YESG. 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 10/08/2014J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 04/02/2019 NO ☐K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter certified beds.
number of certified beds 55Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL ☒ 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 Celebrate Senior Lyg Niles # 0055582 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	
1	A. General Services											
1	Dietary	909,333	54,876	9,932	974,141		974,141	(390,742)	583,399			1
2	Food Purchase		462,009		462,009		462,009	(185,263)	276,746			2
3	Housekeeping	229,966	33,811		263,777		263,777	(184,938)	78,839			3
4	Laundry	55,846	32,371		88,217		88,217	(33,575)	54,642			4
5	Heat and Other Utilities			462,419	462,419		462,419	(324,209)	138,210			5
6	Maintenance	209,844	25,453	128,110	363,407		363,407	(254,790)	108,617			6
7	Other (specify):*											7
8	TOTAL General Services	1,404,989	608,520	600,461	2,613,970		2,613,970	(1,373,517)	1,240,453			8
9	B. Health Care and Programs											
9	Medical Director			18,000	18,000		18,000	(12,620)	5,380			9
10	Nursing and Medical Records	3,294,752	82,917	63,525	3,441,194		3,441,194	(138,158)	3,303,036			10
10a	Therapy	402,432	387		402,819		402,819		402,819			10a
11	Activities	165,069	4,620		169,689		169,689	(118,972)	50,717			11
12	Social Services	64,970		4,160	69,130		69,130	(26,311)	42,819			12
13	CNA Training											13
14	Program Transportation							(65)	(65)			14
15	Other (specify):* RX Consultant			6,202	6,202		6,202	(247)	5,955			15
16	TOTAL Health Care and Programs	3,927,223	87,924	91,887	4,107,034		4,107,034	(296,373)	3,810,661			16
17	C. General Administration											
17	Administrative	150,457			150,457		150,457	(43,446)	107,011			17
18	Directors Fees											18
19	Professional Services			903,923	903,923		903,923	(908,386)	(4,463)			19
20	Dues, Fees, Subscriptions & Promotions			162,415	162,415		162,415	(46,899)	115,516			20
21	Clerical & General Office Expenses	293,437	8,043	346,931	648,411		648,411	(216,833)	431,578			21
22	Employee Benefits & Payroll Taxes			543,640	543,640		543,640	82,759	626,399			22
23	Inservice Training & Education							1,042	1,042			23
24	Travel and Seminar			15,013	15,013		15,013	(10,439)	4,574			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			116,563	116,563		116,563	(80,693)	35,870			26
27	Other (specify):* Recruiting			924	924		924	112	1,036			27
28	TOTAL General Administration	443,894	8,043	2,089,409	2,541,346		2,541,346	(1,222,783)	1,318,563			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,776,106	704,487	2,781,757	9,262,350		9,262,350	(2,892,673)	6,369,677			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			88,991	88,991		88,991	266,260	355,251			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							576,101	576,101			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			900,075	900,075		900,075	(1,531,133)	(631,058)			34
35	Rent-Equipment & Vehicles			30,914	30,914		30,914	(7,886)	23,028			35
36	Other (specify):*							20	20			36
37	TOTAL Ownership			1,019,980	1,019,980		1,019,980	(696,638)	323,342			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportatior			29,284	29,284		29,284	(20,531)	8,753			38
39	Ancillary Service Centers		91,011		91,011		91,011		91,011			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops							(4,785)	(4,785)			41
42	Provider Participation Fee			254,491	254,491		254,491		254,491			42
43	Other (specify):* Non-Allow Bad Debt			186,184	186,184		186,184	(186,184)				43
44	TOTAL Special Cost Centers		91,011	469,959	560,970		560,970	(211,500)	349,470			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,776,106	795,498	4,271,696	10,843,300		10,843,300	(3,800,811)	7,042,489			45

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

	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	(65)	14		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	40,564	30		9
10	Interest and Other Investment Income	(2,128)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(119)	1		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				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(186,184)	43		24
25	Fund Raising, Advertising and Promotional	(6,027)	21		25
	Income Taxes and Illinois Persona				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(3,288,239)	various		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (3,442,198)		\$	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
	Amortization of Organization & Pre-Operating Expense			
33	Adjustments for Related Organization			33
34	Costs (Schedule VII)	(358,613)	Various	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (358,613)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (3,800,811)		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

Celebrate Senior Lvg Niles

ID# 0055582

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				3
4	Non-allowable Dietary - ILF/ALF	(390,623)	1	4
5	Non-allowable Food Pur. - ILF/ALF	(185,263)	2	5
6	Non-allowable Housekeeping - ILF/ALF	(184,938)	3	6
7	Non-allowable Laundry - ILF/ALF	(33,575)	4	7
8	Non-allowable Utilities - ILF/ALF	(324,209)	5	8
9	Non-allowable Maintenance - ILF/ALF	(254,790)	6	9
10	Non-allowable Medical Dir. - ILF/ALF	(12,620)	9	10
11	Non-allowable Nursing, Medical Records - ILF/ALF	(137,240)	10	11
12	Non-allowable Activities - ILF/ALF	(118,972)	11	12
13	Non-allowable Social Ser. - ILF/ALF	(26,311)	12	13
14	Non-allowable Rx Consult - ILF/ALF	(247)	15	14
15	Non-allowable Admin. - ILF/ALF	(43,446)	17	15
16	Non-allowable Prof. Ser. - ILF/ALF	(261,018)	19	16
17	Non-allowable Fees & Subs - ILF/ALF	(46,899)	20	17
18	Non-allowable Clerical - ILF/ALF	(188,474)	21	18
19	Non-allowable Benef/Taxes - ILF/ALF	(103,020)	22	19
20	Non-allowable Travel and Seminar - ILF/ALF	(10,526)	24	20
21	Non-allowable Insurance - ILF/ALF	(81,724)	26	21
22				22
23	Non-allowable Facility - ILF/ALF	(631,058)	34	23
24	Non-allowable Equipment - ILF/ALF	(21,675)	35	24
25	Non-allowable Medical Tran - ILF/ALF	(20,531)	38	25
26	Penalties	(20,800)	21	26
27	Dental Services	(4,785)	41	27
28	Lifeline Expenses	(918)	10	28
29	Miscellaneous Rebates	(31,248)	21	29
30	Legal Settlements	(156,000)	19	30
31	Home Office Depreciation	-47	30	31
32	Depreciation Book Adjustment	2718	30	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	(3,288,239)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Celebrate Senior Lvg Niles# 0055582

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	(390,742)	0	0	0	0	0	0	0	0	0	0	(390,742)	1
2	Food Purchase	(185,263)	0	0	0	0	0	0	0	0	0	0	(185,263)	2
3	Housekeeping	(184,938)	0	0	0	0	0	0	0	0	0	0	(184,938)	3
4	Laundry	(33,575)	0	0	0	0	0	0	0	0	0	0	(33,575)	4
5	Heat and Other Utilities	(324,209)	0	0	0	0	0	0	0	0	0	0	(324,209)	5
6	Maintenance	(254,790)	0	0	0	0	0	0	0	0	0	0	(254,790)	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(1,373,517)	0	0	0	0	0	0	0	0	0	0	(1,373,517)	8
	B. Health Care and Programs													
9	Medical Director	(12,620)	0	0	0	0	0	0	0	0	0	0	(12,620)	9
10	Nursing and Medical Records	(138,158)	0	0	0	0	0	0	0	0	0	0	(138,158)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(118,972)	0	0	0	0	0	0	0	0	0	0	(118,972)	11
12	Social Services	(26,311)	0	0	0	0	0	0	0	0	0	0	(26,311)	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	(65)	0	0	0	0	0	0	0	0	0	0	(65)	14
15	Other (specify):*	(247)	0	0	0	0	0	0	0	0	0	0	(247)	15
16	TOTAL Health Care and Programs	(296,373)	0	0	0	0	0	0	0	0	0	0	(296,373)	16
	C. General Administration													
17	Administrative	(43,446)	0	0	0	0	0	0	0	0	0	0	(43,446)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(417,018)	(491,368)	0	0	0	0	0	0	0	0	0	(908,386)	19
20	Fees, Subscriptions & Promotions	(46,899)	0	0	0	0	0	0	0	0	0	0	(46,899)	20
21	Clerical & General Office Expenses	(246,549)	29,716	0	0	0	0	0	0	0	0	0	(216,833)	21
22	Employee Benefits & Payroll Taxes	(103,020)	185,779	0	0	0	0	0	0	0	0	0	82,759	22
23	Inservice Training & Education	0	1,042	0	0	0	0	0	0	0	0	0	1,042	23
24	Travel and Seminar	(10,526)	87	0	0	0	0	0	0	0	0	0	(10,439)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(81,724)	1,031	0	0	0	0	0	0	0	0	0	(80,693)	26
27	Other (specify):*	0	112	0	0	0	0	0	0	0	0	0	112	27
28	TOTAL General Administration	(949,182)	(273,601)	0	0	0	0	0	0	0	0	0	(1,222,783)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(2,619,072)	(273,601)	0	0	0	0	0	0	0	0	0	(2,892,673)	29

Summary B

12/31/2025

[illegible]

Facility Name & ID Number Celebrate Senior Lvg Niles

0055582

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
Elevate Housing Foundation	100%	Celebrate Senior Living Fort Wayne	Fort Wayne, IN			
		Pillar of Cedar Valley	Waterloo, IA			
		Celebrate Senior Living Moline	Moline, IL			

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 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name of Related Organization				
1	V	19	Professional Services	\$ 505,712	Provident Healthcare Management		\$ 14,344	\$ (491,368)	1
2	V	21	Clerical and General Office Expenses		Provident Healthcare Management		29,716	29,716	2
3	V	22	Employee Benefits & Payroll Taxes		Provident Healthcare Management		185,779	185,779	3
4	V	23	Training and Education		Provident Healthcare Management		1,042	1,042	4
5	V	24	Travel and Seminar		Provident Healthcare Management		87	87	5
6	V	26	Insurance - Prop Liab. Malpractice		Provident Healthcare Management		1,031	1,031	6
7	V	27	Recruiting		Provident Healthcare Management		112	112	7
8	V	30	Depreciation		Provident Healthcare Management		47	47	8
9	V	32	Interest		Provident Healthcare Management		366	366	9
10	V	35	Rent-Equipment		Provident Healthcare Management		13,789	13,789	10
11	V	36	Other		Provident Healthcare Management		20	20	11
12	V	34	Rent-Facility & Grounds	900,075	Elevate Saint Andrew, LLC			(900,075)	12
13	V	30	Depreciation		Elevate Saint Andrew, LLC		222,978	222,978	13
14	Total			\$ 1,405,787			\$ 469,311	\$ * (936,476)	14

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

VII. RELATED PARTIES (continued)

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	32	Interest	\$	Elevate Saint Andrew, LLC		\$ 577,863	\$ 577,863	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			\$			\$ 577,863	\$ * 577,863	39

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

STATE OF ILLINOIS
Celebrate Senior Lvg Niles

Ownership Listing-1

ID# 0055582

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

-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.

Operator/Licensee
Ownership
Percentage

Building Co.
Ownership
Percentage

Management
Co./Home Office
Ownership
Percentage

First Name	M.I.	Last Name	City	State	Operator/Licensee Ownership Percentage	Building Co. Ownership Percentage	Management Co./Home Office Ownership Percentage	
1		Celebrate Senior Living Niles is Non-Profit. Board members are listed below:						1
2								2
3	Ilya	Shulman	Chicago	IL				3
4	Tony	Shir	Chicago	IL				4
5	Michael	Kuzmenko	Chicago	IL				5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								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								49
50								50
51								51
52								52
53								53
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60								60
61								61
62								62
63								63
64								64
65								65
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.

Facility Name & ID Number Celebrate Senior Lvg Niles# 0055582

Report Period Beginning:

01/01/2025Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization Provident Healthcare ManagementStreet Address 7101 N. Cicero Ave, Suite 100City / State / Zip Code Lincolnwood, IL 60712Phone Number (224) 470-6513Fax 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	Professional Services				\$	\$		\$ 14,344	1
2	21	Clerical and General Office Expenses							29,716	2
3	22	Employee Benefits & Payroll Taxes							185,779	3
4	23	Training and Education							1,042	4
5	24	Travel and Seminar							87	5
6	26	Insurance - Prop Liab. Malpractice							1,031	6
7	27	Recruiting							112	7
8	30	Depreciation							47	8
9	32	Interest							366	9
10	35	Rent-Equipment							13,789	10
11	36	Other							20	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					\$	\$		\$ 246,333	25

Facility Name & ID Number Celebrate Senior Lvg Niles # 0055582 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	Elevate Housing Foundation		X	Mortgage		3/31/19	\$ 9,500,000	\$ 9,500,000	12/15/2048	0.0712	\$ 577,863	1	
2	SBA - PPP Loan		X	PPP Loan			758,057	758,057				2	
3	Working Capital		X	Capex Projects			946,602	946,602				3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 11,204,659	\$ 11,204,659			\$ 577,863	9	
	B. Non-Facility Related*												
10												10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$	14	
15	TOTALS (line 9+line14)						\$ 11,204,659	\$ 11,204,659			\$ 577,863	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A 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 **Celebrate Senior Lvg Niles**# **0055582** 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.		\$	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.)				\$	2
3. Under or (over) accrual (line 2 minus line 1).				\$	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6				\$	7
Assessed Value from Real Estate Tax Bill	2024		8		
Real Estate Tax Bill for Calendar Year:	2020	714,846	9		
	2021		10		
	2022		11		
	2023		12		
	2024		13		
				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 Celebrate Senior Lyg Niles COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0055582

CONTACT PERSON REGARDING THIS REPORT Daniel S. Gaafar

TELEPHONE 317-237-5500 FAX #: 317-537-5503

A. Summary of Real Estate Tax Cost

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

	(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

A. Square Feet: 155,990

B. General Construction Type: Exterior Brick Frame Masonry

Number of Stories 6

C. Does the Operating Entity?

(a) Own the Facility

X (b) Rent from a Related Organization.

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

X (a) Own the Equipment

X (b) Rent equipment from a Related Organization.

X (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

Elevate Saint Andrew Living Community Assisted Living - 39 regular units and 20 alzheimer units

Elevate Saint Andrew Living Community Independent Living Facilities - 95 units

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.

K. Does this cost report reflect any organization or pre-operating costs which are being amortized?

YES NO X

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care		2019	\$ 1,192,559	1
2					2
3	TOTALS			\$ 1,192,559	3

Facility Name & ID Number Celebrate Senior Lvg Niles

0055582

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	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	55		2019	1952	\$ 7,349,216	\$ 222,978	40	\$ 183,730	\$ (39,248)	\$ 1,325,450
5										
6										
7										
8										
		Improvement Type**								
9		Renovated Visitor Bathroom, Floor 1 - Lighting,	2019		2,159		5			2,253
10		Exhaust Vent, Electric & Plumbing								
11		Dishwasher / Overflowing Gray Tank Boiler	2019		1,957		5			2,043
12		116 Shower Conversion, Mulch, Dishwasher Leaking Pipes	2019		3,474		5			3,627
13		Lighting for Exit Doors, Keypads for 5th Floor Storage,								
14		2 Grinders, Rental Concrete Saw & Braker								
15		Plumbing - Main Valves Leaking Steam	2019		2,864		5			2,989
16		New AC Units	2019		4,274		5			4,462
17		Modernization of Elevator #1 - 3rd Payment	2019		33,000		5			34,450
18		Modernization of Elevator #1 - 4th Payment	2019		19,100		5			19,939
19		New Floor Rm 450, Timer Sprinklers outside,	2019		2,619		5			2,734
20		& Pipes for new grease trap installed								
21		Modernization of Elevator	2019		9,390		5			9,804
22		Supplies for Tile to Front Stairs to Chapel, Repair	2019		1,326		5			1,385
23		Stone On Stairs to Chapel								
24		Test Boiler Low Water Cutoffs, Check Pilot	2019		780		5			814
25		Check Boiler & Pipework, Drain Boiler	2019		2,860		5			2,987
26		Garden - Porcelain Tile & Stone Tile	2019		2,592		5			2,707
27		Re-Installed Intercooler	2019		2,978		5			3,108
28		Modernization of Elevator	2019		6,369		5			6,650
29		Sign for building	2019		7,858		5			8,203
30		Deposit of Checked Boiler	2019		1,472		5			1,536
31		Engineering Survey for purchase	2019		6,500		5			6,786
32		New Sign Deposit	2019		4,100		5			4,280
33		Annual Fire Alarm System Services	2019		7,799		5			8,141
34		Annual Fire Alarm System Services	2019		4,310		5			4,499
35		Elevator Pump	2019		3,720		5			3,884
36										

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

See Page 12A, Line 70 for total

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

Facility Name & ID Number Celebrate Senior Lvg Niles

0055582

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	
37	New Dishwasher	2019	\$ 846	\$	5	\$	\$	\$	37
38									38
39	Sherwin Williams - paint throughout facility	2020	1,088	154	5		(154)	1,088	39
40	115V 12K BTU for corridor AC Unit	2020	418	59	5		(59)	418	40
41	Deposit for Hot Water System Repairs	2020	34,500	4,876	5		(4,876)	34,500	41
42	Concrete/ limestone tubs	2020	173	24	5		(24)	173	42
43	2nd installment for Hot Water System Repairs	2020	17,250	2,438	5		(2,438)	17,250	43
44	Replaced feed valve on make-up feed tank	2020	1,044	148	5		(148)	1,044	44
45	Boiler repairs / additional tubes	2020	2,500	353	5		(353)	2,500	45
46									46
47	RAR Purchasing - Building Materials	2021	634	127	5	127	(0)	592	47
48	Jacobs Boiler & Mechanical Industries - Hot Water System	2021	17,250	3,450	5	3,450		16,094	48
49	Sherwin Williams - Paint	2021	125	25	5	25	0	117	49
50	Sherwin Williams - Paint	2021	346	69	5	69	0	322	50
51	Wayfair - Arm Chair/Bed/Matress	2021	1,389	278	5	278	(0)	1,297	51
52	Amazon - Tenant Furniture	2021	24	5	5	5	(0)	23	52
53	Amazon - Tenant Furniture	2021	57	11	5	11	0	52	53
54	Home Depot - Building Materials	2021	249	50	5	50	(0)	233	54
55	Mid-Lakes Distributing - AC Units	2021	3,073	615	5	615	(0)	2,868	55
56	Mid-Lakes Distributing - AC Units	2021	2,100	420	5	420		1,959	56
57	Mid-Lakes Distributing - AC Units	2021	2,809	562	5	562	(0)	2,621	57
58	Home Depot - Construction Materials	2021	2,399	480	5	480	(0)	2,239	58
59	RAR Purchasing - Door	2021	1,319	264	5	264	(0)	1,231	59
60	RAR Purchasing - Shower Room Door	2021	1,210	242	5	242	(0)	1,129	60
61									61
62	Sherwin Williams paint & supplies for 5th floor renovations	2022	642	128	5	128	0	414	62
63	4th Floor Door Relocation	2022	3,466	693	5	693	0	2,242	63
64	Home Depot - flooring/drywall/paint/toilet supplies	2022	3,515	703	5	703		2,274	64
65	CAD Survey of 5th Floor North Wing	2022	2,500	500	5	500		1,617	65
66	4th Floor Nurses Station / dining room extension	2022	9,828	1,966	5	1,966	(0)	6,359	66
67	4th Floor Door Relocation Final	2022	6,377	1,275	5	1,275	0	4,124	67
68	4th Floor Door repair (hinges and spindle)	2022	567	113	5	113	0	366	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 7,598,414	\$ 243,006		\$ 195,706	\$ (47,300)	\$ 1,567,877	70

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

Facility Name & ID Number Celebrate Senior Lvg Niles

0055582

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 7,598,414	\$ 243,006		\$ 195,706	\$ (47,300)	\$ 1,567,877	1
2									2
3	Carlsen Elevator - Complete Motor Rebuild	2022	13,058	2,612	5	2,612	(0)	8,448	3
4	4th Floor Door Maintenance	2022	1,907	381	5	381	0	1,232	4
5	Repair sinkhole and repair storm manhole in parking lot	2022	4,076	815	5	815	0	2,636	5
6	Eleni Interior Design LLC Design Fee for 5th floor renovations	2022	15,000	3,000	5	3,000		9,704	6
7	Replace low water cutoff on boiler (piping and electrical)	2022	2,979	596	5	596	(0)	1,928	7
8	United Carpet - flooring for Library, Reception, Lobby	2022	3,055	611	5	611		1,976	8
9	Home Depot - flooring supplies for library/reception/lobby	2022	918	184	5	184	(0)	595	9
10									10
11	BMS Construction - Roof Drain Replacement	2023	3,200	277	5	640	363	831	11
12	LAP Construction - New Pipes and Fittings Installation	2023	6,950	601	5	1,390	789	1,803	12
13	Hayes - Domestic Hot Water Bundle Replacement	2023	32,000	2,769	5	6,400	3,631	8,307	13
14	LAP Construction - 50% Downpayment RPZ Valves	2023	13,250	1,147	5	2,650	1,503	3,441	14
15	LAP Construction - Adjusted Cost of Materials	2023	1,375	119	5	275	156	357	15
16	LAP Construction - 50% DP Chapel Steam Coil Replacement	2023	14,875	1,287	5	2,975	1,688	3,861	16
17	LAP Construction - 50% Final Payment RPZ Valves	2023	13,250	1,147	5	2,650	1,503	3,441	17
18	Builders Asphalt - Asphalt Project	2023	724	63	5	145	82	189	18
19	Builders Asphalt - Asphalt Project	2023	1,268	110	5	254	144	330	19
20	BP - Asphalt Project	2023	112	10	5	22	12	30	20
21	Home Depot - Asphalt Project	2023	167	14	5	33	19	42	21
22	LAP Construction - Cetrifugal Pump Replacement	2023	4,400	381	5	880	499	1,143	22
23	BP - Asphalt Project	2023	106	9	5	21	12	27	23
24	Red Wing Shoes - Asphalt Project	2023	630	55	5	126	71	165	24
25	LAP Construction - Copper Convector Element	2023	3,150	273	5	630	357	819	25
26									26
27	LAP Plumbing - Replace Corroded Piping	2024	3,400	680	5	680		973	27
28	LAP Plumbing - 50% Chapel Steam Coils Replacement	2024	14,875	2,975	5	2,975		4,256	28
29	LAP Plumbing - 50% Chapel Ceiling	2024	24,825	4,965	5	4,965		7,102	29
30	LAP Plumbing - 50% Chapel Ceiling	2024	24,825	4,965	5	4,965		7,102	30
31	Moulding	2024	500	100	5	100		143	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,803,289	\$ 273,152		\$ 236,681	\$ (36,471)	\$ 1,638,758	34

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

Facility Name & ID Number Celebrate Senior Lvg Niles

0055582

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	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,803,289	\$ 273,152		\$ 236,681	\$ (36,471)	\$ 1,638,758	1
2									2
3	Hayes Mechanical - Water Column Piping Repairs	2025	2,481	191	5	496	305	191	3
4	LAP Constructions - Water Main Line Repair & Asphalt Replacer	2025	20,000	1,536	5	4,000	2,464	1,536	4
5	LAP Constructions - Water Main Line Repair & Asphalt Replacer	2025	20,000	1,536	5	4,000	2,464	1,536	5
6	LAP Constructions - Water Main Line Repair & Asphalt Replacer	2025	22,000	1,690	5	4,400	2,710	1,690	6
7	Carlsen's Elevator Service - New Door Restrictor and Emergency I	2025	2,688	206	5	538	332	206	7
8	Altorfer - Update Electronic Control Module	2025	3,428	263	5	686	423	263	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,873,886	\$ 278,574		\$ 250,801	\$ (27,773)	\$ 1,644,180	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	\$ 267,362	\$ 31,647	\$ 89,121	\$ 57,474	3	\$ 211,792	71
72	Current Year Purchases	41,189	2,866	13,730	10,864	3	2,866	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 308,551	\$ 34,513	\$ 102,850	\$ 68,337		\$ 214,658	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			2022	\$ 8,000	\$ 1,600	\$ 1,600		5	\$ 5,333	76
77										77
78										78
79										79
80	TOTALS			\$ 8,000	\$ 1,600	\$ 1,600			\$ 5,333	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)	\$ 9,382,996	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 314,687	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 355,251	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 40,564	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,864,171	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.

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?

☐ 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:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease

9. Option to Buy:

☐ YES
 ☐ 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: \$
 Description:

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

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

10. Effective dates of current rental agreement:

Beginning

Ending

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

	Fiscal Year Ending	Annual Rent
12.	/2026	\$
13.	/2027	\$
14.	/2028	\$

* 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

Celebrate Senior Lvg Niles

#

0055582

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	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
	☒ NO	IN-HOUSE PROGRAM ☐	IN-HOUSE PROGRAM ☐
		IN OTHER FACILITY ☐	IN OTHER FACILITY ☐
		COMMUNITY COLLEGE ☐	HOURS PER CNA _____
		HOURS PER CNA _____	

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

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	2768	hrs	\$	107,239		\$		2,768	\$	107,239		1	
2	Licensed Speech and Language Development Therapist	10A-1	906	hrs		46,600				906		46,600		2	
3	Licensed Recreational Therapist			hrs										3	
4	Licensed Physical Therapist	10A-1	3269	hrs		139,509			387	3,269		139,896		4	
5	Physician Care			visits										5	
6	Dental Care			visits										6	
7	Work Related Program			hrs										7	
8	Habilitation			hrs										8	
9	Pharmacy	39-2		# of prescripts					91,011			91,011		9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs										10	
11	Academic Education			hrs										11	
12	Other (specify): <u>Director of Rehab</u>	10A-1	1928			109,084				1,928		109,084		12	
13	Other (specify): <u></u>													13	
14	TOTAL				\$	402,432		\$	91,398	8,871	\$	493,830		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.

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

	1	2	
	Operating	After Consolidation*	
A. Current Assets			
1 Cash on Hand and in Banks	\$ 37,764	\$ 37,764	1
2 Cash-Patient Deposits			2
3 Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,362,394	2,362,394	3
4 Supply Inventory (priced at)			4
5 Short-Term Investments			5
6 Prepaid Insurance	116,447	116,447	6
7 Other Prepaid Expenses			7
8 Accounts Receivable (owners or related parties)	(607,425)	(607,425)	8
9 Other(specify):			9
TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,909,180	\$ 1,909,180	10
B. Long-Term Assets			
11 Long-Term Notes Receivable			11
12 Long-Term Investments			12
13 Land			13
14 Buildings, at Historical Cost			14
15 Leasehold Improvements, at Historical Cos	525,481	525,481	15
16 Equipment, at Historical Cost	319,569	319,569	16
17 Accumulated Depreciation (book methods)	(542,735)	(542,735)	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):			23
TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 302,315	\$ 302,315	24
TOTAL ASSETS (sum of lines 10 and 24)	\$ 2,211,495	\$ 2,211,495	25

	1	2	
	Operating	After Consolidation*	
C. Current Liabilities			
26 Accounts Payable	\$ 457,275	\$ 457,275	26
27 Officer's Accounts Payable			27
28 Accounts Payable-Patient Deposits			28
29 Short-Term Notes Payable			29
30 Accrued Salaries Payable	65,222	65,222	30
31 Accrued Taxes Payable (excluding real estate taxes)			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			36
37			37
TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 522,497	\$ 522,497	38
D. Long-Term Liabilities			
39 Long-Term Notes Payable	1,704,659	1,704,659	39
40 Mortgage Payable			40
41 Bonds Payable			41
42 Deferred Compensation			42
Other Long-Term Liabilities(specify):			
43			43
44			44
TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,704,659	\$ 1,704,659	45
TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,227,156	\$ 2,227,156	46
TOTAL EQUITY(page 18, line 24)	\$ (15,661)	\$ (15,661)	47
TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 2,211,495	\$ 2,211,495	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (675,764)	1
2	Restatements (describe):		2
3	PY Adjustment	1,299,579	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 623,815	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(639,476)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (639,476)	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)	\$ (15,661)	24

* This must agree with page 17, line 47.

Facility Name & ID Number Celebrate Senior Lvg Niles

0055582

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	\$ 10,415,888	1
2	Discounts and Allowances for all Levels	(1,472,972)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,942,916	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,014,265	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,014,265	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	(5,670)	13
14	Non-Patient Meals	65	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	(5)	16
17	Sale of Drugs	60,205	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	2,360	20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 56,955	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,128	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 2,128	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	31,348	28
28a	Quality Incentive Payments	156,210	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 187,558	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,203,822	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,613,969	31
32	Health Care	4,107,033	32
33	General Administration	2,538,344	33
	B. Capital Expense		
34	Ownership	1,022,982	34
	C. Ancillary Expense		
35	Special Cost Centers	91,011	35
36	Provider Participation Fee	254,491	36
	D. Other Expenses (specify):		
37	Bad Debt Expense	186,184	37
38	Medically Necessary Transportation	29,284	38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,843,298	40
41	Income before Income Taxes (line 30 minus line 40)**	(639,476)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (639,476)	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 3,277,097.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	2,086,131.00	45
46	MMAI-Medicaid is the Primary Payer	1,521,198.00	46
47	MMAI-Medicare is the Primary Payer	22,791.00	47
48	Private Pay	417,517.00	48
49	Medicare Part A	1,244,793.00	49
50	Other-(specify) Medicare Advantage & Charity	373,389.00	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)	\$ 8,942,916	56

Facility Name & ID Number Celebrate Senior Lvg Niles

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

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,744	1,932	\$ 123,283	\$ 63.81	1
2	Assistant Director of Nursing	3,966	4,246	215,845	50.83	2
3	Registered Nurses	15,506	16,877	799,228	47.36	3
4	Licensed Practical Nurses	10,314	11,391	467,937	41.08	4
5	CNAs & Orderlies	53,021	56,848	1,478,706	26.01	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	9,691	10,514	402,432	38.28	8
9	Activity Director	1,843	2,092	45,893	21.94	9
10	Activity Assistants	6,939	7,645	119,176	15.59	10
11	Social Service Workers	1,813	2,095	64,970	31.01	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	41,918	45,488	909,333	19.99	15
16	Dishwashers					16
17	Maintenance Workers	7,492	8,247	209,844	25.44	17
18	Housekeepers	13,719	14,782	229,966	15.56	18
19	Laundry	3,123	3,609	55,846	15.47	19
20	Administrator	1,878	2,127	150,457	70.74	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	10,096	10,774	293,932	27.28	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	1,738	2,080	47,085	22.64	31
32	Other Health Care(specify)					32
33	Other(specify) Admissions	3,615	3,762	162,174	43.11	33
34	TOTAL (lines 1 - 33)	188,416	204,509	\$ 5,776,107 *	\$ 28.24	34

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

** See instructions.

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	284	\$ 9,932	1-3	35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	124	6,202	15-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant	38	1,340	12-3	45
46	Other(specify) Executive Consultant	3,048	152,380	19-3	46
47	Purchasing Consultant	3,482	121,885	20-3	47
48					48
49	TOTAL (lines 35 - 48)	6,976	\$ 291,739		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	689	\$ 31,063	10-3	50
51	Licensed Practical Nurses	400	18,022	10-3	51
52	Certified Nurse Assistants/Aides	293	13,184	10-3	52
53	TOTAL (lines 50 - 52)	1,382	\$ 62,269		53

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		
Lyudmila Tur	Administrator		\$ 150,457	Workers' Compensation Insurance		\$ 30,825	IDPH License Fee		\$ 3,252		
				Unemployment Compensation Insurance		23,054	Advertising: Employee Recruitment				
				FICA Taxes		432,247	Health Care Worker Background Check		610		
				Employee Health Insurance		64,007	(Indicate # of checks performed 16)				
				Employee Meals			Patient Background Checks				
				Illinois Municipal Retirement Fund (IMRF)*			Association Dues (total from pg 22, #4)				
				Employee Expense		(6,493)	Credit Card Fees		9,072		
				GS Management Allocation		185,779	Other License, Fees, & Dues		149,481		
				Non-Allowable ILF/ALF Expenses		(103,020)	Non-Allowable ILF/ALF Expense		(46,899)		
TOTAL (agree to Schedule V, line 17, col. 1)											
(List each licensed administrator separately.)				\$ 150,457							
B. Administrative - Other											
Description			Amount								
			\$								
TOTAL (agree to Schedule V, line 17, col. 3)			\$			TOTAL (agree to Schedule V, line 22, col.8)		\$ 626,399			
(Attach a copy of any management service agreement)											
C. Professional Services											
Vendor/Payee	Type	Amount			Description		Line #	Amount			
Pro Global Solutions	Legal & Professional Fees	\$ 9,206						\$			
Law Offices of Steven J Malman	Legal & Professional Fees	23,600									
McCabe Kirshner P.C.	Legal & Professional Fees	15,175									
Empowered Staffing	Legal & Professional Fees	14,000									
LM Consultants	Other Professional Services	6,000									
Other Professional Services	Other Professional Services	10,987									
GS Management	Mgmt/Professional Fees	505,712									
Bradley Associates	Accounting Fees	12,402									
OpX Advisory Group	Consulting Services	66,571									
Continuum Development Service	Consulting Services	69,000									
Sun House LLC	Consulting Services	15,270									
Legal Settlements	Legal Settlements	156,000									
TOTAL (agree to Schedule V, line 19, column 3)					TOTAL		\$				
(For legal fee disclosure, see page 39 of instructions)			\$ 903,923								

*** Attach copy of IMRF notifications**

****See instructions.**

(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.