

		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: 0054403

Facility Name: Clark Manor

Address: 7433 North Clark St Chicago 60626
Number City Zip Code

County: Cook

Telephone Number: (773) 338-8778 Fax # (773) 764-7449

HFS ID Number:

Date of Initial License for Current Owners: 8/31/2016

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☐ Corporation
☐ "Sub-S" Corp.
☒ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

Officer or Administrator of Provider

(Signed) (Date)

(Type or Print Name)

(Title)

Paid Preparer

(Signed) (Date)

(Print Name and Title) John Epperson Principal

(Firm Name & Address) Miller Cooper & Co., Ltd. 3 Parkway North, Suite 200, Deerfield IL 60015

(Telephone) (312) 344-2883 Fax # ()

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

Facility Name & ID Number Clark Manor # 0054403 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	<u>267</u>	Skilled (SNF)	<u>267</u>	<u>97,455</u>	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	<u>267</u>	TOTALS	<u>267</u>	<u>97,455</u>	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				28		632	377	1,037	8
9	SNF/PED									9
10	ICF	9,523	66,446	4,320		3,459		2,077	85,825	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	9,523	66,446	4,320	28	3,459	632	2,454	86,862	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 89.13%

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 08/31/2016

J. Was the facility purchased or leased after January 1, 1978?
YES ☒ Date 08/31/2016 NO ☐

K. Was the facility certified for Medicare during the reporting year?
YES ☒ NO ☐ If YES, enter certified beds.
number of certified beds 267

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS
ACCRUAL ☒ 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.

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary		27,324	1,668,576	1,695,900		1,695,900	430	1,696,330			1
2	Food Purchase		6,117		6,117		6,117	(1,597)	4,520			2
3	Housekeeping		3,960	620,498	624,458		624,458	971	625,429			3
4	Laundry	245,460	81,005		326,465		326,465		326,465			4
5	Heat and Other Utilities			377,394	377,394		377,394	(13,544)	363,850			5
6	Maintenance	437,595	49,814	156,745	644,154		644,154	19,333	663,487			6
7	Other (specify):*							1,562	1,562			7
8	TOTAL General Services	683,055	168,220	2,823,213	3,674,488		3,674,488	7,155	3,681,643			8
	B. Health Care and Programs											
9	Medical Director			36,000	36,000		36,000	9,615	45,615			9
10	Nursing and Medical Records	7,257,436	252,519	559,386	8,069,341		8,069,341	161,732	8,231,073			10
10a	Therapy	390,839			390,839		390,839	4,363	395,202			10a
11	Activities	541,462	6,374	3,886	551,722		551,722	182	551,904			11
12	Social Services	250,648		5,595	256,243		256,243	3,563	259,806			12
13	CNA Training											13
14	Program Transportation	46,656			46,656		46,656		46,656			14
15	Other (specify):*							27,284	27,284			15
16	TOTAL Health Care and Programs	8,487,041	258,893	604,867	9,350,801		9,350,801	206,739	9,557,540			16
	C. General Administration											
17	Administrative	359,961			359,961		359,961	81,522	441,483			17
18	Directors Fees											18
19	Professional Services			197,178	197,178		197,178	131,126	328,304			19
20	Dues, Fees, Subscriptions & Promotions			109,923	109,923		109,923	(44,535)	65,389			20
21	Clerical & General Office Expenses	275,687	2,289	703,750	981,726		981,726	29,828	1,011,554			21
22	Employee Benefits & Payroll Taxes			903,793	903,793		903,793		903,793			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,829	1,829		1,829	1,444	3,273			24
25	Other Admin. Staff Transportation							5,480	5,480			25
26	Insurance-Prop.Liab.Malpractice			425,887	425,887		425,887	12,317	438,204			26
27	Other (specify):*							49,995	49,995			27
28	TOTAL General Administration	635,648	2,289	2,342,360	2,980,297		2,980,297	267,177	3,247,474			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	9,805,744	429,402	5,770,440	16,005,586		16,005,586	481,071	16,486,657			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			284,819	284,819		284,819	476,864	761,683			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			34,060	34,060		34,060	1,689,536	1,723,596			32
33	Real Estate Taxes			726,702	726,702		726,702	(14,284)	712,418			33
34	Rent-Facility & Grounds			2,652,888	2,652,888		2,652,888	(2,625,677)	27,211			34
35	Rent-Equipment & Vehicles			26,436	26,436		26,436	2,556	28,992			35
36	Other (specify):*							197,117	197,117			36
37	TOTAL Ownership			3,724,905	3,724,905		3,724,905	(273,888)	3,451,017			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		369,069	353,741	722,810		722,810		722,810			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):*			1,148,221	1,148,221		1,148,221	(1,148,221)				43
44	TOTAL Special Cost Centers		369,069	1,501,962	1,871,031		1,871,031	(1,148,221)	722,810			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	9,805,744	798,471	10,997,307	21,601,522		21,601,522	(941,038)	20,660,484			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	(15,329)	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	(111,009)	30		9
10	Interest and Other Investment Income	(34,841)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,597)	2		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	(5,543)	21		18
19	Entertainment	(1,214)	21		19
20	Contributions	(37,000)	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	(375,588)	21		24
25	Fund Raising, Advertising and Promotional	(2,422)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax		21		26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule (See Page 5A)	(1,446,450)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,030,993)		\$	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)	964,535		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 964,535		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,066,458)		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			Sch. V Line
	Amount	Reference	
1	Political Action Committee Payments	\$ (7,979)	201
2	Other Expenses Related to Lobbying Activities		2
3	Non-Allowable Expense	(1,148,221)	433
4	Bank Charges	(10,484)	214
5	Sequestration Expense	(13,060)	215
6	Patient Personal Items	(2,852)	106
7	Non-Allowable Legal	23,169	197
8	Building Co. - State Income Tax	0	218
9	Building Co. - Filing Fees	(75)	219
10	Building Co. - Accounting Fees	(42,500)	1910
11	Building Co. - Amortization	(208,261)	3611
12	Building Co. - Insurance	(36,187)	2612
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(1,446,450)	49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Clark Manor # 0054403 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	430	0	0	0	0	0	0	0	0	430	1
2	Food Purchase	(1,597)	0	0	0	0	0	0	0	0	0	0	(1,597)	2
3	Housekeeping	0	0	971	0	0	0	0	0	0	0	0	971	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(15,329)	0	1,006	779	0	0	0	0	0	0	0	(13,544)	5
6	Maintenance	0	0	18,435	980	(82)	0	0	0	0	0	0	19,333	6
7	Other (specify):*	0	0	1,562	0	0	0	0	0	0	0	0	1,562	7
8	TOTAL General Services	(16,926)	0	22,404	1,759	(82)	0	0	0	0	0	0	7,155	8
	B. Health Care and Programs													
9	Medical Director	0	0	9,615	0	0	0	0	0	0	0	0	9,615	9
10	Nursing and Medical Records	(2,852)	0	166,108	0	0	(1,524)	0	0	0	0	0	161,732	10
10a	Therapy	0	0	4,363	0	0	0	0	0	0	0	0	4,363	10a
11	Activities	0	0	182	0	0	0	0	0	0	0	0	182	11
12	Social Services	0	0	3,563	0	0	0	0	0	0	0	0	3,563	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	27,284	0	0	0	0	0	0	0	0	27,284	15
16	TOTAL Health Care and Programs	(2,852)	0	211,115	0	0	(1,524)	0	0	0	0	0	206,739	16
	C. General Administration													
17	Administrative	0	0	81,522	0	0	0	0	0	0	0	0	81,522	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(19,331)	42,500	115,832	78	0	0	(7,953)	0	0	0	0	131,126	19
20	Fees, Subscriptions & Promotions	(47,401)	0	2,866	0	0	0	0	0	0	0	0	(44,535)	20
21	Clerical & General Office Expenses	(405,964)	75	435,650	67	0	0	0	0	0	0	0	29,828	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	1,444	0	0	0	0	0	0	0	0	1,444	24
25	Other Admin. Staff Transportation	0	0	5,480	0	0	0	0	0	0	0	0	5,480	25
26	Insurance-Prop.Liab.Malpractice	(36,187)	36,187	12,084	233	0	0	0	0	0	0	0	12,317	26
27	Other (specify):*	0	0	49,995	0	0	0	0	0	0	0	0	49,995	27
28	TOTAL General Administration	(508,883)	78,762	704,873	378	0	0	(7,953)	0	0	0	0	267,177	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(528,661)	78,762	938,392	2,137	(82)	(1,524)	(7,953)	0	0	0	0	481,071	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Clark Manor # 0054403 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(111,009)	584,451	0	3,422	0	0	0	0	0	0	0	476,864	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(34,841)	1,726,549	(4,322)	2,150	0	0	0	0	0	0	0	1,689,536	32
33	Real Estate Taxes	0	(16,832)	0	2,548	0	0	0	0	0	0	0	(14,284)	33
34	Rent-Facility & Grounds	0	(2,652,888)	27,211	0	0	0	0	0	0	0	0	(2,625,677)	34
35	Rent-Equipment & Vehicles	0	0	2,556	0	0	0	0	0	0	0	0	2,556	35
36	Other (specify):*	(208,261)	405,378	0	0	0	0	0	0	0	0	0	197,117	36
37	TOTAL Ownership	(354,111)	46,658	25,445	8,120	0	0	0	0	0	0	0	(273,888)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(1,148,221)	0	0	0	0	0	0	0	0	0	0	(1,148,221)	43
44	TOTAL Special Cost Centers	(1,148,221)	0	0	0	0	0	0	0	0	0	0	(1,148,221)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(2,030,993)	125,420	963,837	10,257	(82)	(1,524)	(7,953)	0	0	0	0	(941,038)	45

VII. RELATED PARTIES

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

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

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 2,652,888	Rogers Property Holdings, LLC		\$	(2,652,888)	1
2	V	32	Interest	34,060	Rogers Property Holdings, LLC		1,760,609	1,726,549	2
3	V	33	Real Estate Tax Expense	726,702	Rogers Property Holdings, LLC		709,870	(16,832)	3
4	V	21	Filing Fees		Rogers Property Holdings, LLC		75	75	4
5	V	19	Accounting		Rogers Property Holdings, LLC		42,500	42,500	5
6	V	36	Amortization		Rogers Property Holdings, LLC		208,261	208,261	6
7	V	21	State Income Tax		Rogers Property Holdings, LLC		0		7
8	V	36	Mortgage Insurance Premium		Rogers Property Holdings, LLC		197,117	197,117	8
9	V	30	Depreciation		Rogers Property Holdings, LLC		584,451	584,451	9
10	V	26	Prop Insurance		Rogers Property Holdings, LLC		36,187	36,187	10
11	V								11
12	V								12
13	V								13
14	Total			\$ 3,413,650			\$ 3,539,070	\$ * 125,420	14

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

Facility Name & ID Number

Clark Manor

0054403

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

Facility Name & ID Number

Clark Manor

0054403

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		\$ 430	\$ 430	15
16	V	3	Housekeeping		Legacy Healthcare Financial Services		971	971	16
17	V	5	Heat and other Utilities		Legacy Healthcare Financial Services		1,006	1,006	17
18	V	6	Maintenece		Legacy Healthcare Financial Services		18,435	18,435	18
19	V	7	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		1,562	1,562	19
20	V	9	Medical Director		Legacy Healthcare Financial Services		9,615	9,615	20
21	V	10	Nursing and Medical Records		Legacy Healthcare Financial Services		166,108	166,108	21
22	V	10A	Therapy		Legacy Healthcare Financial Services		4,363	4,363	22
23	V	11	Activities		Legacy Healthcare Financial Services		182	182	23
24	V	12	Social Services		Legacy Healthcare Financial Services		3,563	3,563	24
25	V	15	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		27,284	27,284	25
26	V	17	Administrative		Legacy Healthcare Financial Services		81,522	81,522	26
27	V	19	Professional Services		Legacy Healthcare Financial Services		115,832	115,832	27
28	V	20	Dues, Fees, Subscriptions & Promotions		Legacy Healthcare Financial Services		2,866	2,866	28
29	V	21	Clerical & General Office Expenses		Legacy Healthcare Financial Services		435,650	435,650	29
30	V	24	Travel and Seminar		Legacy Healthcare Financial Services		1,444	1,444	30
31	V	25	Other Admin. Staff Transportation		Legacy Healthcare Financial Services		5,480	5,480	31
32	V	26	Insurance-Prop.Liab.Malpractice		Legacy Healthcare Financial Services		12,084	12,084	32
33	V	27	Other (specify):* Employee Benefits		Legacy Healthcare Financial Services		49,995	49,995	33
34	V	32	Interest		Legacy Healthcare Financial Services		(4,322)	(4,322)	34
35	V	34	Rent-Facility & Grounds		Legacy Healthcare Financial Services		27,211	27,211	35
36	V	35	Equipment Rental		Legacy Healthcare Financial Services		314	314	36
37	V	35	Auto Rental		Legacy Healthcare Financial Services		2,242	2,242	37
38	V								38
39	Total			\$			\$ 963,837	\$ * 963,837	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		\$ 779	\$ 779	15
16	V	6	Repairs and Maintenance		CF St. Louis LLC		980	980	16
17	V	19	Real Estate Appraisal Fee		CF St. Louis LLC		78	78	17
18	V	19	Professional Fees		CF St. Louis LLC		0		18
19	V	21	Office Expense		CF St. Louis LLC		67	67	19
20	V	26	Insurance		CF St. Louis LLC		233	233	20
21	V	30	Depreciation		CF St. Louis LLC		3,422	3,422	21
22	V	32	Interest Expense		CF St. Louis LLC		2,150	2,150	22
23	V	33	Real Estate Taxes		CF St. Louis LLC		2,548	2,548	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			\$			\$ 10,257	\$ * 10,257	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 & 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	\$ 22,512	ReMED Services		\$ 20,988	\$ (1,524)	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			\$ 22,512			\$ 20,988	\$ * (1,524)	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	\$ 34,912	ProPay HR LLC		\$ 26,959	\$ (7,953)	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			\$ 34,912			\$ 26,959	\$ * (7,953)	39

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

STATE OF ILLINOIS				Ownership Listing-1				
Clark Manor								
ID#		0054403						
Report Period Beginning:		01/01/2025		Legacy Healthcare FS				
Ending:		12/31/2025		Rogers Property Holdings, LLC				
-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.				Operator/Licensee		Building Co.	Co./Home Office	
-Names of trust beneficiaries must be listed.				Ownership Percentage		Ownership Percentage	Ownership Percentage	
First Name	M.I.	Last Name	City	State	Ownership Percentage	Ownership Percentage	Ownership Percentage	
1		GPN Family Trust					1	
2		Beneficiary					2	
3		Rivka	Rajchenbach	Chicago	IL	12.50000	9.36500	3
4		Bella	Rajchenbach	Chicago	IL	12.50000	9.36500	4
5		Yitzchok	Rajchenbach	Chicago	IL	12.50000	9.36500	5
6		Ziskind	Rajchenbach	Chicago	IL	12.50000	9.36500	6
7							7	
8		Doros Generation Trust					8	
9		Beneficiary					9	
10		Ahuva	Shabat	Lincolnwood	IL	10.00000	7.49200	10
11		Eliana	Shabat	Lincolnwood	IL	10.00000	7.49200	11
12		Ayalet	Shabat	Lincolnwood	IL	10.00000	7.49200	12
13		Ashira	Shabat	Lincolnwood	IL	10.00000	7.49200	13
14		Leora	Shabat	Lincolnwood	IL	10.00000	7.49200	14
15							15	
16							16	
17							17	
18		Ronald N. Shabat Descendants Trust					18	
19		Ronald N. Shabat	N Shabat	Lincolnwood	IL	20.08000		19
20							20	
21		The 2015 Rajchenbach Family Trust					21	
22		Judith	Rajchenbach	Chicago	IL	5.00000		22
23							23	
24		Chaim	Rajchenbach	Chicago	IL		50.00000	24
25		Menachem	Shabat	Lincolnwood	IL		50.00000	25
26							26	
27							27	
28							28	
29							29	
30							30	
31							31	
32							32	
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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 Clark Manor # 0054403 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒
- B. Show the allocation of costs below. If necessary, please attach worksheets.

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number Clark Manor # 0054403 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary	Census Days / Direct Allocation		121	\$ 17,417	\$ 188,860		\$ 430	1
2	3	Housekeeping	Census Days / Direct Allocation		121	39,313			971	2
3	5	Heat and other Utilities	Census Days / Direct Allocation		121	40,732			1,006	3
4	6	Maintenece	Census Days / Direct Allocation		121	1,086,339			18,435	4
5	7	Other (specify):*Employee Benefit	Census Days / Direct Allocation		121	115,823			1,562	5
6	9	Medical Director	Census Days / Direct Allocation		121	389,400	1,007,031		9,615	6
7	10	Nursing and Medical Records	Census Days / Direct Allocation		121	7,945,861	12,523,114		166,108	7
8	10A	Therapy	Census Days / Direct Allocation		121	176,684	152,483		4,363	8
9	11	Activities	Census Days / Direct Allocation		121	7,371			182	9
10	12	Social Services	Census Days / Direct Allocation		121	144,309	144,309		3,563	10
11	15	Other (specify):*Employee Benefit	Census Days / Direct Allocation		121	1,241,625			27,284	11
12	17	Administrative	Census Days / Direct Allocation		121	5,453,317			81,522	12
13	19	Professional Services	Census Days / Direct Allocation		121	4,691,102	5,453,317		115,832	13
14	20	Dues, Fees, Subscriptions & Prom	Census Days / Direct Allocation		121	116,052			2,866	14
15	21	Clerical & General Office Expense	Census Days / Direct Allocation		121	20,639,396	19,821,678		435,650	15
16	24	Travel and Seminar	Census Days / Direct Allocation		121	58,495			1,444	16
17	25	Other Admin. Staff Transportatio	Census Days / Direct Allocation		121	221,955			5,480	17
18	26	Insurance-Prop.Liab.Malpractice	Census Days / Direct Allocation		121	489,395			12,084	18
19	27	Other (specify):* Employee Benefi	Census Days / Direct Allocation		121	2,646,369			49,995	19
20	32	Interest	Census Days / Direct Allocation		121	(175,042)			(4,322)	20
21	34	Rent-Facility & Grounds	Census Days / Direct Allocation		121	1,102,008			27,211	21
22	35	Equipment Rental	Census Days / Direct Allocation		121	12,712			314	22
23	35	Auto Rental	Census Days / Direct Allocation		121	90,802			2,242	23
24										24
25	TOTALS					\$ 46,551,435	\$ 39,290,792		\$ 963,837	25

Facility Name & ID Number Clark Manor # 0054403 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	5	Utilities	Census Days	3,517,851	121	\$ 31,540	\$	86,862	\$ 779	1
2	6	Repairs and Maintenance	Census Days	3,517,851	121	39,680		86,862	980	2
3	19	Real Estate Appraisal Fee	Census Days	3,517,851	121	3,155		86,862	78	3
4	20	Professional Fees	Census Days	3,517,851	121			86,862		4
5	21	Office Expense	Census Days	3,517,851	121	2,733		86,862	67	5
6	26	Insurance	Census Days	3,517,851	121	9,443		86,862	233	6
7	30	Depreciation	Census Days	3,517,851	121	138,584		86,862	3,422	7
8	32	Interest Expense	Census Days	3,517,851	121	87,057		86,862	2,150	8
9	33	Real Estate Taxes	Census Days	3,517,851	121	103,201		86,862	2,548	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	\$		\$ 10,257	25

Facility Name & ID Number Clark Manor # 0054403 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Clark Manor # 0054403 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

- A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐
- B. Show the allocation of costs below. If necessary, please attach worksheets.

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10	Medical Supplies	Direct			\$	\$		\$ 20,988	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					\$	\$		\$ 20,988	25

Facility Name & ID Number Clark Manor # 0054403 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	19	Payroll Services	Direct			\$	\$		\$ 26,959	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					\$	\$		\$ 26,959	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	CIBC		X	Mortgage Payable			\$	30,204,610			\$ 1,760,609	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Forbright		X	Revolving Line of Credit - Shared				(620,178)			32,667	6
7	IPFS Corporation		X	Prepaid Insurance - Interest Only							1,276	7
8	Marsh & McLennan Agency		X	Prepaid Insurance - Interest Only							117	8
9	TOTAL Facility Related						\$	29,584,432			\$ 1,794,669	9
	B. Non-Facility Related*											
10	Interest Income		X								(34,841)	10
11	Interest Income - Bldg Co.		X								(804)	11
12	Allocated from CF St. Louis	X									2,150	12
13												13
14	TOTAL Non-Facility Related						\$				\$ (33,495)	14
15	TOTALS (line 9+line14)						\$	29,584,432			\$ 1,761,174	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 197,117 Line # 36

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

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

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.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

49,255

B. General Construction Type:

Exterior

Brick / Mason

Frame

Steel

Number of Stories

5

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?

J. Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

☒

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A

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

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.					
	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility			\$1,700,000	1
2	Allocated from CF St. Louis LLC			2,183	2
3	TOTALS			\$1,702,183	3

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					
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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)		\$	16,981,223	\$	584,451		\$	504,653	\$	(79,798)	\$	4,463,770	70

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

XL 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		\$ 16,981,223	\$ 584,451		\$ 504,653	\$ (79,798)	\$ 4,463,770	1
2	Current year depreciation			137,519			(137,519)		2
3	Install New High Pressure Pump - Electrical & Piping Connections	2022	3,515		20	176	176	703	3
4	Installed New Magnetic Lock Inside Exit Patio Door (\$3,136)	2022	3,051		20	153	153	610	4
5	Install Data Cables In Restorative Area, New Wires	2022	12,989		20	649	649	2,598	5
6	Chiller - Structural Engineering & Architectual Services (\$12,301)	2022	11,967		20	598	598	2,393	6
7	Main Kitchen - Underground Pipe Repair (\$7,900)	2022	7,686		20	384	384	1,537	7
8	Replace Maglock 1St Flr Door,Install Push Barr Outside Emt	2022	5,386		20	269	269	1,077	8
9	Replace Elevator Flr, Replace Elbow & Tee On Drain Pipe	2022	2,870		20	144	144	574	9
10	Door Replacement In Basement Boiler Room (\$4,350)	2022	4,232		20	212	212	846	10
11	Fire Dampers - Replacement Of 25 Fusible Links (\$4,875)	2022	4,743		20	237	237	949	11
12	Install 128 "P" Traps And Scale/Abrasion Insulation Kits	2022	2,797		20	140	140	559	12
13	Tell S/S Lever Handle Passage & Privacy Locks For Doors	2022	4,059		20	203	203	812	13
14	133 18 X 30 Framed Wall Mirrors (\$9,623)	2022	9,362		20	468	468	1,872	14
15	Replace 126 Resident Bathroom Doorknobs (\$3,390)	2022	3,298		20	165	165	660	15
16	Replace 136 At All Resident And Common Area Bathrooms	2022	4,339		20	217	217	868	16
17	Masonry Work, Install New Flashing & Anchors	2022	33,370		20	1,669	1,669	6,674	17
18	Replace Piping From Offices On 1St Flr Up To 5Th Flr Rms 14 An	2022	2,666		20	133	133	533	18
19	New Hot Water Boiler (\$15,500)	2022	15,080		20	754	754	3,016	19
20	Repair Emergency Cab Ligting & Alarm Bell, Install Packing	2022	7,224		20	361	361	1,445	20
21	Supply And Install Chiller (\$22,450)	2022	21,842		20	1,092	1,092	4,368	21
22	Booster Heater 16 Gal 45Kw (\$4,939)	2022	4,805		20	240	240	961	22
23	Plumbing - 120 P Trap & Supply Line Valves, Insulating Kits	2022	3,604		20	180	180	721	23
24	Replace Pump #2 On Domestic Hot Water Heat Exchanger	2022	4,735		20	237	237	947	24
25	Domestic Hot Water Heater - Replace Check Valves	2022	3,921		20	196	196	784	25
26	Installation Of Chiller - Run Conduits,Pull Cables,Change Phases	2022	4,207		20	210	210	841	26
27	Chiller Piping Install-Suction Valves,Cork Pads,New Strainer	2023	147,045		20	7,352	7,352	22,057	27
28	Install New Backflow Preventer On Fire Sprinkler Water Main	2023	11,885		20	594	594	1,783	28
29	Install New Hydro-Pneumatic Tank And Adjust Circuit Setter	2023	6,114		20	306	306	917	29
30	Basement Pump Room-Door Install,Drywall,Uchannel For Floor	2023	12,093		20	605	605	1,814	30
31	Supply And Install 1" Fiberglass Pipe Insulation, Create Hermetic	2023	4,316		20	216	216	647	31
32	Take Down And Installation Of New Awning (\$3,980)	2023	3,850		20	193	193	578	32
33	Insulate Piping Throughout Facility (\$5,660)	2023	5,475		20	274	274	821	33
34	TOTAL (lines 1 thru 33)		\$ 17,353,749	\$ 721,970		\$ 523,279	\$ (198,691)	\$ 4,528,737	34

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

XL OWNERSHIP COSTS (continued)

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 17,353,749	\$ 721,970		\$ 523,279	\$ (198,691)	\$ 4,528,737	1
2	Replace Riser Piping In Sw Corner Of Bldg,Replace Branch	2023	40,315		20	2,016	2,016	6,047	2
3	1St And 3Rd Floor Drywall Repair And Painting Of Walls	2023	5,030		20	252	252	755	3
4	New Pump Motor For Pump Number Two Hot Water Heater	2023	3,069		20	153	153	460	4
5	Installation Of New Chiller (\$15,984)	2023	15,463		20	773	773	2,319	5
6	Piping - Install New 3-Way Valve And Riser Pipes,Drain & Pressur	2023	42,034		20	2,102	2,102	6,305	6
7	Fire Sprinkler Svsstem Repair - New Control Valve,Flow Switch	2023	7,644		20	382	382	1,147	7
8	Replace 9 Smoke Detectors With Missing Covers (\$3,704)	2023	3,583		20	179	179	537	8
9	Plumbing Work - Install Fitting For Drain Pipe Near Back	2023	3,579		20	179	179	537	9
10	Install Circuit Breakers In Electrical Rm By Nurse Station	2023	3,703		20	185	185	555	10
11	Piping Repairs - Premium Backflow Service - Backflow Assembly	2023	4,193		20	210	210	629	11
12	Repair Leaky Roof,Seal Cracked Base Around Bathroom Exhaust	2023	2,452		20	123	123	368	12
13	Dining room rooftop HVAC replacement and installation	2024	13,000		20	650	650	1,300	13
14	Foors 3&4 roller shades and installation	2024	13,412		20	671	671	1,341	14
15	Exterior fir rated door removal and installation	2024	5,750		20	288	288	575	15
16	Floors 1,2 and 5 custom roller shades and installation	2024	21,214		20	1,061	1,061	2,121	16
17	1st floor drywall repair	2024	6,947		20	347	347	695	17
18	1st floor drywall repair 2nd section and painting	2024	5,945		20	297	297	595	18
19	Furnish and install isolation valves and replace riser on teirs 104 ar	2024	43,385		20	2,169	2,169	4,339	19
20	Demo old riser and replace for rooms 1st - 5th floor and install new	2024	59,587		20	2,979	2,979	5,959	20
21	Facility Repairs of Plumbing, HVAC, Electrical, Refrigeration, Roo	2025	2,705		20	135	135	135	21
22	Installation of Custom Roller Shades	2025	43,154		20	2,158	2,158	2,158	22
23	Cut and Replace of caulking around windows	2025	33,000		20	1,650	1,650	1,650	23
24	1st to 4th floor Drywall repair and cleaning	2025	5,945		20	297	297	297	24
25	Parking Lot Installation of exterior double door	2025	8,200		20	410	410	410	25
26	1st to 4th floor Drywall cutout and repair	2025	5,945		20	297	297	297	26
27	Wires installation	2025	4,858		20	243	243	243	27
28	Failed Condenser water piping work	2025	108,900		20	5,445	5,445	5,445	28
29	Riser 16 replacement project and isolation valve installation	2025	42,169		20	2,108	2,108	2,108	29
30	High velocity circulating pump	2025	3,534		20	177	177	177	30
31	Demo and install new dual temp riser piping	2025	57,000		20	2,850	2,850	2,850	31
32	Kitchen tile cleaning	2025	4,496		20	225	225	225	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 17,973,959	\$ 721,970		\$ 554,289	\$ (167,681)	\$ 4,581,316	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$17,973,959	\$721,970		\$554,289	\$(167,681)	\$4,581,316	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
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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)		\$17,973,959	\$721,970		\$554,289	\$(167,681)	\$4,581,316	34

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

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 12D, Carried Forward		\$ 17,973,959	\$ 721,970		\$ 554,289	\$ (167,681)	\$ 4,581,316	1
2									2
3	Related Party								3
4	Buildings:								4
5	Allocated From CF St. Louis, LLC	2016	11,753	232	35	336	104	3,358	5
6									6
7									7
8	Leasehold Improvements:								8
9	Allocated From CF St. Louis, LLC	2016	162,909	1,120	20	8,145	7,025	81,455	9
10	Allocated From CF St. Louis, LLC	2017	3,781	97	20	189	92	1,702	10
11	Allocated From CF St. Louis, LLC	2019	34,272	880	20	1,714	834	11,995	11
12	Allocated From CF St. Louis, LLC	2020	1,803	46	20	90	44	541	12
13	Allocated From CF St. Louis, LLC	2021	6,400	164	20	320	156	1,600	13
14	Allocated From CF St. Louis, LLC	2022	10,579	272	20	529	257	2,116	14
15	Allocated From CF St. Louis, LLC	2023	1,474	38	20	74	36	221	15
16									16
17	Allocated from Legacy HC	2018	195		20	10	10	78	17
18	Allocated from Legacy HC	2020	147		20	7	7	44	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)		\$ 18,207,272	\$ 724,819		\$ 565,703	\$ (159,116)	\$ 4,684,426	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	\$1,454,155	\$93,762	\$145,416	\$51,654	10	\$1,105,961	71
72	Current Year Purchases	505,394	54,086	50,539	(3,547)	10	50,539	72
73	Fully Depreciated Assets	6,544				10	6,544	73
74								74
75	TOTALS	\$1,966,093	\$147,848	\$195,955	\$48,107		\$1,163,044	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)	\$21,875,548	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$872,667	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$761,658	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(111,009)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$5,847,470	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.

Clark Manor Convalescent Center
0054403
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					
Clark Manor Convalescent Center	643,395	93,214	64,340	(28,875)	379,468
Rogers Property Holdings	800,000	-	80,000	80,000	720,000
Allocated from Legacy HC	82	-	8	8	25
Allocated from CF St. Louis, LLC	10,678	548	1,068	520	6,468
Total	1,454,155	93,762	145,416	51,654	1,105,961

Line 29: Current Year

Clark Manor Convalescent Center	505,394	54,086	50,539	(3,547)	50,539
Rogers Property Holdings	-	-	-	-	
Allocated from Legacy HC	-	-	-	-	-
Allocated from CF St. Louis, LLC	-	-	-	-	-
Total	505,394	54,086	50,539	(3,547)	50,539

Line 30: Fully Depreciated

Clark Manor Convalescent Center	-	-	-	-	-
Rogers Property Holdings	-	-	-	-	
Allocated from Legacy HC	6,544	-	-	-	6,544
Allocated from CF St. Louis, LLC	-	-	-	-	-
Total	6,544	-	-	-	6,544

Total (Should tie to page 13)

Clark Manor Convalescent Center	1,148,789	147,300	114,879	(32,421)	430,007
Rogers Property Holdings	800,000	-	80,000	80,000	720,000
Allocated from Legacy HC	6,626	-	8	8	6,569
Allocated from CF St. Louis, LLC	10,678	548	1,068	520	6,468
Total	1,966,093	147,848	195,955	48,107	1,163,044

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Allocated from Legacy HC				27,211			5
6								6
7	TOTAL				\$ 27,211			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease.
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?
16. Rental Amount for movable equipment: \$ 26,750 Description: See Supplemental Schedule Attached
(Attach a schedule detailing the breakdown of movable equipment)
- ☐ YES☒ NO

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		\$	\$ 2,242	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 2,242	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	\$

Facility Name & ID Number	Clark Manor Convalescent Center	#	0054403	Report Period Beginning	1/1/2025	Ending:	12/31/2025
Supplemental Schedule Of			Equipment Rental	12/31/2025			

	Description	Amount
16A	Copiers	18,636
16B	Air Fresheners	7,800
16C	Spot Cooler Portable Air Conditioners	-
16D	Allocation from Legacy HC	314
16E		
16F		
16G		
16H		
16I		
16J		
16k		
	Total	26,750

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	39 - 03	hrs	\$		\$ 64,318	\$		\$ 64,318	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			26,760			26,760	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			204,278			204,278	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				241,000		241,000	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					58,385	128,069		186,454	13
14	TOTAL			\$		\$ 353,741	\$ 369,069		\$ 722,810	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

	<u>Special Services - Supplies (Column 6 - Other)</u>		<u>Amount</u>		<u>Special Services - Salary (Column 3 - Staff Amount)</u>
13A	Supplies - Medical	39-2	109,454	13U	
13B	Supplies - G-Tube	39-2	12,937	13V	
13C	Oxygen	39-2	5,678	13W	
13D				13X	
13E				13Y	
13F				13Z	
13G					<u>-</u>
13 H					
13I					
13J					
			<u>128,069</u>		
	<u>Special Services - Outside (Column 5 - Other)</u>				
13K	Durable Medical Equipment	39-3	24,644		
13L	Oxygen Equipment Rental	39-3	805		
13M	Radiology	39-3	7,410		
13N	Laboratory	39-3	25,526		
13O					
13P					
13Q					
13R					
13S					
13T					
			<u>58,385</u>		

XV. BALANCE SHEET - Unrestricted Operating Fund.

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	\$ 140,884	\$ 419,807	1
2	Cash-Patient Deposits	(691)	(691)	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,717,272	2,307,821	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	1,900	30,938	6
7	Other Prepaid Expenses	1,947	99,973	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>See Attached</u>	599,225	3,424,350	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,460,537	\$ 6,282,198	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		1,700,000	13
14	Buildings, at Historical Cost		16,072,397	14
15	Leasehold Improvements, at Historical Cost	1,524,045	1,524,045	15
16	Equipment, at Historical Cost	1,439,555	2,239,555	16
17	Accumulated Depreciation (book methods)	(1,416,881)	(7,114,467)	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>	43,899,376	51,346,283	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 45,446,095	\$ 65,767,813	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 49,906,632	\$ 72,050,011	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 932,134	\$ 934,909	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	(620,178)	(620,178)	29
30	Accrued Salaries Payable	613,296	613,296	30
31	Accrued Taxes Payable (excluding real estate taxes)	19,778	19,778	31
32	Accrued Real Estate Taxes(Sch.IX-B)	15,495	750,562	32
33	Accrued Interest Payable		145,989	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached</u>	2,738,335	2,738,335	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,698,860	\$ 4,582,691	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		30,204,610	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>See Attached</u>	39,671,283	39,671,283	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 39,671,283	\$ 69,875,893	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 43,370,143	\$ 74,458,584	46
47	TOTAL EQUITY(page 18, line 24)	\$ 6,536,489	\$ (2,408,573)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 49,906,632	\$ 72,050,011	48

*(See instructions.)

Facility Name & ID Number Clark Manor Convalescent Center # 0054403 Report Period Beginning: 1/1/2025 Ending: 12/31/2025

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

Other Current Assets		Amount	Amount	Other Current Liabilities		Amount	Amount
09A	Refund	(2,575)	(2,575)	36A	Accrued Rent	327,000	327,000
09B	Exchange	1,854	1,854	36B	Accrued Accounting Fees	11,907	11,907
09C	Insurance Refund Exchange	(213,199)	(213,199)	36C	Accrued Monthly Assessment Fee	30,657	30,657
09D	Accounts Receivable - Quality Incentive	(399,381)	(399,381)	36D	Union Dues Payable	-	-
09E	C.N.A. Tenure Program	1,212,703	1,212,703	36E	Due To/From Medicare	65,317	65,317
09F	Employee Loans	(177)	(177)	36F			-
09G	Bad Debt Part A - MMAI	-	-	36G			-
09H	Tax Escrow & Sinking Fund Escrow - Lender		388,726	36H			
09I	Insurance Escrow & Escrow Other - Lender		107,182	36I			
09J	Replacement Reserve Escrow		1,182,725	36J			
09k	Debt Service Reserve Escrow		1,146,492				
		599,225	3,424,350			434,881	434,881
Other Non-Current Assets:		Amount	Amount	Other Non-Current Liabilities		Amount	Amount
23A	Right Of Use Asset	40,565,286	40,565,286	43A	Right Of Use Lease Liability	39,671,283	39,671,283
23B	Accrued Management Fees Entities	9,323	9,323	43B			
23C	Due to/from Related Parties	3,324,767	10,319,430	43C			
23D	Prepaid Loan Fees - HUD loan		247,831	43D			
23E	Good Faith Deposit		108,399	43E			
23F	Goodwill		2,000,000	43F			
23G	A/A - Goodwill		(1,883,333)	43G			
23H	A/A - Loan Acquisition Costs		(20,653)	43H			
23I				43I			
23J				43J			
		43,899,376	51,346,283			39,671,283	39,671,283

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$4,747,980	1
2	Restatements (describe):		2
3	Prior Year Equity Restatement		3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$4,747,980	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,829,816	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	(41,307)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$1,788,509	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)	\$6,536,489	24 *

* This must agree with page 17, line 47.

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

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 32,020,598	1
2	Discounts and Allowances for all Levels	(10,668,750)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 21,351,848	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	962,978	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 962,978	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	214,841	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	15,315	19
20	Radiology and X-Ray	1,975	20
21	Other Medical Services	453,414	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 685,545	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	34,841	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 34,841	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Quality Incentive	984,524	28
28a	Covid-19 Infectious Stimulus	283,853	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,268,377	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 24,303,589	30

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,674,488	31
32	Health Care	9,350,801	32
33	General Administration	2,980,297	33
	B. Capital Expense		
34	Ownership	3,724,905	34
	C. Ancillary Expense		
35	Special Cost Centers	1,871,031	35
36	Provider Participation Fee	872,251	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 22,473,773	40
41	Income before Income Taxes (line 30 minus line 40)**	1,829,816	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,829,816	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 2,251,447.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	15,709,298.00	45
46	MMAI-Medicaid is the Primary Payer	1,021,343.00	46
47	MMAI-Medicare is the Primary Payer	-608.00	47
48	Private Pay	689,959.00	48
49	Medicare Part A	-13,725.00	49
50	Other-(specify) Insurance	89,080.00	50
51	Other-(specify) Veterans	1,605,054.00	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)	\$ 21,351,848	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	1,977	2,120	\$ 190,917	\$ 90.06	1
2	Assistant Director of Nursing	2,035	2,172	126,817	58.39	2
3	Registered Nurses	44,613	54,107	2,613,977	48.31	3
4	Licensed Practical Nurses	24,520	30,746	1,232,681	40.09	4
5	CNAs & Orderlies	99,584	118,229	3,038,037	25.70	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	12,417	13,611	390,839	28.71	8
9	Activity Director	1,983	2,080	68,271	32.82	9
10	Activity Assistants	24,676	27,411	473,191	17.26	10
11	Social Service Workers	9,537	10,394	250,648	24.11	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	15,562	17,435	437,595	25.10	17
18	Housekeepers					18
19	Laundry	10,625	12,309	245,460	19.94	19
20	Administrator	2,080	2,191	200,291	91.42	20
21	Assistant Administrator	2,080	2,205	159,670	72.41	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	9,137	10,051	275,687	27.43	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	1,991	2,096	55,007	26.24	31
32	Other Health Care(specify)					32
33	Other(specify)	2,033	2,180	46,656	21.40	33
34	TOTAL (lines 1 - 33)	264,850	309,337	\$ 9,805,744 *	\$ 31.70	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	\$ 1,668,576	01-03	35
36	Medical Director	Monthly	36,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	686	10-03	38
39	Pharmacist Consultant	Monthly	38,747	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	3,886	11-03	44
45	Social Service Consultant	Monthly	5,595	12-03	45
46	Other(specify)				46
47	Psychiatric Consultant	Monthly	225	19-03	47
48		Monthly			48
49	TOTAL (lines 35 - 48)		\$ 1,753,715		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	4,352	\$ 215,476	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	13,552	301,366	10-03	52
53	TOTAL (lines 50 - 52)	17,904	\$ 516,842		53

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions		
Name	Function	%	Amount	Description	Amount	Description	Amount		
Robert Freitag	Administrator	0	\$ 197,764	Workers' Compensation Insurance	\$ 3,720	IDPH License Fee	\$ 1,990		
Lily Osei	Assistant Admin	0	162,197	Unemployment Compensation Insurance	30,533	Advertising: Employee Recruitment			
				FICA Taxes	713,254	Health Care Worker Background Check			
				Employee Health Insurance	33,625	(Indicate # of checks performed 158)	1,580		
				Employee Meals		Patient Background Checks 482	4,816		
				Illinois Municipal Retirement Fund (IMRF)*		Association Dues (total from pg 22, #4)	15,957		
				401K Expense	49,873	Other Dues & Subscriptions	43,676		
				Other Employee Benefits	41,978	Licenses & Permits	2,482		
				Voluntary Benefit Contribution	23,970				
TOTAL (agree to Schedule V, line 17, col. 1)				Employee Physical Exams	6,840	Allocation from Legacy Healthcare	2,866		
(List each licensed administrator separately.) \$ 359,961						Less: Public Relations Expense ()			
B. Administrative - Other						PAC and Lobbying payments (7,979)			
Description			Amount			All non-allowable advertising ()			
			\$						
TOTAL (agree to Schedule V, line 17, col. 3)				TOTAL (agree to Schedule V,	\$ 903,793	TOTAL (agree to Sch. V,	\$ 65,389		
(Attach a copy of any management service agreement)				line 22, col.8)		line 20, col. 8)			
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**		
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount	
See Attached	Legal		\$ 41,934			\$	Out-of-State Travel	\$	
Legacy Healthcare Financial Services	Accounting		41,319						
ProPayHR LLC	Payroll Processing		31,964						
People Powered LLC	Consulting		19,848				In-State Travel		
Onyx Procurement Solutions, LLC	Procurement Services		17,800				Staff	207	
HCCI Reimbursement	Research & Analytics Services		15,957				Gas	1,572	
Achieve Accreditation	Accreditation Services		9,810						
AR Proactive Workflows	Billing Consultant		5,364				Seminar Expense	50	
Compligent	Compliance		3,090						
PR Paycor Fee	Payroll Software		2,949						
Aida Healthcare	Placement Solution		1,756				Allocation from Legacy Healthcare	1,444	
See Supplemental Schedule			5,388				Entertainment Expense ()		
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V,		
(For legal fee disclosure, see page 39 of instructions) \$ 197,178							line 24, col. 8)	\$ 3,273	

*** Attach copy of IMRF notifications**

****See instructions.**

STATE OF ILLINOIS

Facility Name & ID NumberClark Manor# 0054403Report Period Beginning:01/01/2025Ending:12/31/2025Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership %

Amount

\$

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

(List each licensed administrator separately.)

\$

B. Administrative - Other

Description

Amount

\$

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

(Attach a copy of any management service agreement)

\$

C. Professional Services

Vendor/Payee

Type

Amount

Personnel Planners

Unemployment Consultant

\$ 1,560

Apploi Corp

Labor Management Consultant

1,514

Sogolytics, LLC

Data Analytics

895

Optum

Claim Management

517

Huron Consulting Group, LLC

Strategy Consultant

504

Collaborative Healthcare Urgency Gr

Restoration Services

314

TAP Innovations, LLC

Data Analytics

66

Language Line Services, Inc.

Translation Services

19

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

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

\$ 5,388

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$

Unemployment Compensation Insurance

FICA Taxes

Employee Health Insurance

Employee Meals

Illinois Municipal Retirement Fund (IMRF)*

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

\$

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

Description

Line #

Amount

\$

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$

Advertising: Employee Recruitment

Health Care Worker Background Check (Indicate # of checks performed)

Less: Public Relations Expense

()

PAC and Lobbying payments

()

All non-allowable advertising

()

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

\$

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

Seminar Expense

Entertainment Expense

()

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

TOTAL

\$

* Attach copy of IMRF notifications

**See instructions.

CLARK MANOR CONVALESCENT CENTER
0054403
Legal Schedule
01/01/2025 - 12/31/2025

Date	G/L Account No.	Payee/Vendor	Type of Service Provided	Amount	Adjustment	Adjusted Amount
1/28/2025	580063	Meyer Magence	General Counsel	1,225	-	1,225
1/31/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	320	320	-
2/19/2025	580063	Meyer Magence	General Counsel	438	-	438
2/8/2025	580063	Corporation Service Company	Statutory Representation	104	-	104
2/28/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	88	88	-
3/28/2025	580063	Meyer Magence	General Counsel	350	-	350
3/31/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	350	350	-
4/30/2025	580063	Forbright	RLOC retainage	250	250	-
4/28/2025	580063	Meyer Magence	General Counsel	1,050	-	1,050
4/30/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	25	25	-
5/5/2025	580063	Ashman & Stein	General Counsel	7,262		7,262
5/21/2025	580063	Meyer Magence	General Counsel	3,150	-	3,150
5/31/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	912	912	-
6/30/2025	580063	Meyer Magence	General Counsel	1,313	-	1,313
6/9/2025	580063	Corporation Service Company	Matter Management	198	-	198
6/30/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	1,442	1,442	-
7/10/2025	580063	HeflerLichtenberg LLC	General Counsel	840	-	840
7/31/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	1,546	1,546	-
8/18/2025	580063	Forbright	Hud Fees- reimbursmnt	7,500	7,500	-
8/27/2025	580063	Meyer Magence	General Counsel	2,100	-	2,100
8/25/2025	580063	Law Hesselbaum	Regulatory Compliance	85	-	85
8/31/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	1,113	1,113	-
8/31/2025	580063	Forbright	RLOC draws	3,371	3,371	-
9/2/2025	580063	Meyer Magence	General Counsel	350	-	350
9/30/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	666	666	-
9/30/2025	580063	Forbright	RLOC retainage	956	956	-
10/9/2025	580063	Meyer Magence	General Counsel	88	-	88
10/31/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	947	947	-
10/31/2025	580063	Forbright	RLOC draws	423	423	-
11/20/2025	580063	Forbright	RLOC retainage	257	257	-
11/21/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	38	-	38
11/30/2025	580063	Meyer Magence	General Counsel	88	-	88
11/30/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	1,175	1,175	-
12/17/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	90	-	90
12/31/2025	580063	Stone Pogrund & Korey LLC	Collection and Guardianship	1,398	1,398	-
12/31/2025	580063	Forbright	RLOC draws	431	431	-
						-
Total				41,934	23,169	18,766

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>7,979</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| | <u>7,979</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>7,979</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| | <u>7,979</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>15,957</u> |
| <u> </u> | <u> </u> |
| <u> </u> | <u> </u> |
| | <u>15,957</u> Total |
- (5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 43,916 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. \$ 872,251
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. \$ Has any meal income been offset against related costs? N/A Indicate the amount. \$
- (12) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? 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? No
- 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 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.