

		FOR BHF USE					

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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>0057141</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																															
Facility Name: <u>Warren Barr Lieberman</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 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.																																															
Address: <u>9700 Gross Point Rd</u> <u>Skokie</u> <u>60076</u> Number City Zip Code																																																	
County: <u>Cook</u>																																																	
Telephone Number: <u>(847) 674-7210</u> Fax # <u>(847) 647-6366</u>																																																	
HFS ID Number: _____																																																	
Date of Initial License for Current Owners: <u>08/01/2021</u>		<table><tr><td rowspan="4">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Type or Print Name) _____</td></tr><tr><td>(Title) _____</td></tr><tr><td>(Signed) _____</td></tr><tr><td rowspan="5">Paid Preparer</td><td>(Date) _____</td></tr><tr><td>(Print Name and Title) <u>John Epperson</u> <u>Principal</u></td></tr><tr><td>(Firm Name & Address) <u>Miller Cooper & Co., Ltd.</u> <u>3 Parkway North, Suite 200, Deerfield IL 60015</u></td></tr><tr><td>(Telephone) <u>(312) 344-2883</u> Fax # ()</td></tr><tr><td>MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 2200 Churchill Rd. Springfield, IL 62702-3406 Phone # (217) 782-1630</td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Type or Print Name) _____	(Title) _____	(Signed) _____	Paid Preparer	(Date) _____	(Print Name and Title) <u>John Epperson</u> <u>Principal</u>	(Firm Name & Address) <u>Miller Cooper & Co., Ltd.</u> <u>3 Parkway North, Suite 200, Deerfield IL 60015</u>	(Telephone) <u>(312) 344-2883</u> 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																																			
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In the event there are further questions about this report, please contact:																																																	
Name: <u>John Epperson</u> Telephone Number: <u>(312) 344-2883</u>																																																	
Email Address: _____																																																	

Facility Name & ID Number Warren Barr Lieberman # 0057141 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	240	Skilled (SNF)	240	87,600	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	240	TOTALS	240	87,600	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				259		5,638	255	6,152	8
9	SNF/PED									9
10	ICF	30,215	34,872	9,926		2,763			77,776	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	30,215	34,872	9,926	259	2,763	5,638	255	83,928	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 95.81%

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 08/01/2021

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 08/01/2021 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter certified beds. number of certified beds 240

Medicare Intermediary National Government 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.

Facility Name & ID Number **Warren Barr Lieberman** # **0057141** Report Period Beginning: **01/01/2025** Ending: **12/31/2025**

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	895,393	60,384	1,786,109	2,741,886		2,741,886	416	2,742,302			1
2	Food Purchase		2,139		2,139		2,139	(1,937)	202			2
3	Housekeeping		16,733	690,738	707,471		707,471	938	708,409			3
4	Laundry		42,094	757,061	799,155		799,155		799,155			4
5	Heat and Other Utilities			568,162	568,162		568,162	(36,131)	532,031			5
6	Maintenance	365,152	47,833	469,933	882,918		882,918	18,677	901,595			6
7	Other (specify):*							1,509	1,509			7
8	TOTAL General Services	1,260,545	169,183	4,272,003	5,701,731		5,701,731	(16,528)	5,685,203			8
	B. Health Care and Programs											
9	Medical Director			48,000	48,000		48,000	9,290	57,290			9
10	Nursing and Medical Records	6,963,636	266,118	2,446,466	9,676,220		9,676,220	153,832	9,830,052			10
10a	Therapy	519,997			519,997		519,997	4,215	524,212			10a
11	Activities	381,684	27,973	3,230	412,887		412,887	176	413,063			11
12	Social Services	320,423		10,876	331,299		331,299	3,443	334,742			12
13	CNA Training											13
14	Program Transportation	18,879			18,879		18,879		18,879			14
15	Other (specify):*							26,362	26,362			15
16	TOTAL Health Care and Programs	8,204,619	294,091	2,508,572	11,007,282		11,007,282	197,318	11,204,600			16
	C. General Administration											
17	Administrative	357,353			357,353		357,353	78,769	436,122			17
18	Directors Fees											18
19	Professional Services			290,451	290,451		290,451	121,863	412,314			19
20	Dues, Fees, Subscriptions & Promotions			99,560	99,560		99,560	(51,886)	47,674			20
21	Clerical & General Office Expenses	542,602	1,754	758,861	1,303,217		1,303,217	21,435	1,324,652			21
22	Employee Benefits & Payroll Taxes			1,163,800	1,163,800		1,163,800		1,163,800			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,554	4,554		4,554	1,396	5,950			24
25	Other Admin. Staff Transportation							5,295	5,295			25
26	Insurance-Prop.Liab.Malpractice			349,326	349,326		349,326	(89,020)	260,306			26
27	Other (specify):*							48,307	48,307			27
28	TOTAL General Administration	899,955	1,754	2,666,552	3,568,261		3,568,261	136,159	3,704,420			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	10,365,119	465,028	9,447,127	20,277,274		20,277,274	316,949	20,594,223			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			279,130	279,130		279,130	466,710	745,840			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			157,483	157,483		157,483	1,153,580	1,311,063			32
33	Real Estate Taxes			1,416,100	1,416,100		1,416,100	2,462	1,418,562			33
34	Rent-Facility & Grounds			2,408,982	2,408,982		2,408,982	(2,382,691)	26,291			34
35	Rent-Equipment & Vehicles			13,521	13,521		13,521	2,470	15,991			35
36	Other (specify):*											36
37	TOTAL Ownership			4,275,216	4,275,216		4,275,216	(757,469)	3,517,747			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		801,037	1,173,140	1,974,177		1,974,177		1,974,177			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):* Non-allowable exp			1,463,741	1,463,741		1,463,741	(1,463,741)				43
44	TOTAL Special Cost Centers		801,037	2,636,881	3,437,918		3,437,918	(1,463,741)	1,974,177			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	10,365,119	1,266,065	16,359,224	27,990,408		27,990,408	(1,904,261)	26,086,147			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	(37,855)	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	(139,395)	30		9
10	Interest and Other Investment Income	(27,538)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,937)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	737	21		18
19	Entertainment	(11,148)	21		19
20	Contributions	(24,700)	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	(277,348)	21		24
25	Fund Raising, Advertising and Promotional	(9,080)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See page 5a	(1,770,659)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,298,923)		\$	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)	928,656		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 928,656		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,370,267)		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	\$ (20,875)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Non-Allowable Expense	(1,463,741)	43	3
4	Bank Charges	(5,360)	21	4
5	Misc Income	(32,836)	21	5
6	Patient Personal Items	(3,142)	10	6
7	Sequestration Expense	(99,664)	21	7
8	Non-Allowable Legal	18,796	19	8
9	Building Co. - Closing Costs	0	21	9
10	Building Co. - Professional Fees	(2,783)	19	10
11	Building Co. - Asset Management Fees	(86,000)	06	11
12	Building Co. - Amortization	(68,088)	36	12
13	Building Co. -Environmental Fee	(6,966)	21	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
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38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,770,659)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Warren Barr Lieberman # 0057141 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	416	0	0	0	0	0	0	0	0	416	1
2	Food Purchase	(1,937)	0	0	0	0	0	0	0	0	0	0	(1,937)	2
3	Housekeeping	0	0	938	0	0	0	0	0	0	0	0	938	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(37,855)	0	972	752	0	0	0	0	0	0	0	(36,131)	5
6	Maintenance	(86,000)	86,000	17,812	947	(82)	0	0	0	0	0	0	18,677	6
7	Other (specify):*	0	0	1,509	0	0	0	0	0	0	0	0	1,509	7
8	TOTAL General Services	(125,792)	86,000	21,647	1,699	(82)	0	0	0	0	0	0	(16,528)	8
	B. Health Care and Programs													
9	Medical Director	0	0	9,290	0	0	0	0	0	0	0	0	9,290	9
10	Nursing and Medical Records	(3,142)	0	160,497	0	0	(3,523)	0	0	0	0	0	153,832	10
10a	Therapy	0	0	4,215	0	0	0	0	0	0	0	0	4,215	10a
11	Activities	0	0	176	0	0	0	0	0	0	0	0	176	11
12	Social Services	0	0	3,443	0	0	0	0	0	0	0	0	3,443	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	26,362	0	0	0	0	0	0	0	0	26,362	15
16	TOTAL Health Care and Programs	(3,142)	0	203,983	0	0	(3,523)	0	0	0	0	0	197,318	16
	C. General Administration													
17	Administrative	0	0	78,769	0	0	0	0	0	0	0	0	78,769	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	16,013	2,784	111,919	75	0	0	(8,928)	0	0	0	0	121,863	19
20	Fees, Subscriptions & Promotions	(54,655)	0	2,769	0	0	0	0	0	0	0	0	(51,886)	20
21	Clerical & General Office Expenses	(432,585)	33,021	420,934	65	0	0	0	0	0	0	0	21,435	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	1,396	0	0	0	0	0	0	0	0	1,396	24
25	Other Admin. Staff Transportation	0	0	5,295	0	0	0	0	0	0	0	0	5,295	25
26	Insurance-Prop.Liab.Malpractice	0	(100,921)	11,676	225	0	0	0	0	0	0	0	(89,020)	26
27	Other (specify):*	0	0	48,307	0	0	0	0	0	0	0	0	48,307	27
28	TOTAL General Administration	(471,227)	(65,116)	681,065	365	0	0	(8,928)	0	0	0	0	136,159	28
	TOTAL Operating Expense													
29	(sum of lines 8,16 & 28)	(600,161)	20,884	906,695	2,064	(82)	(3,523)	(8,928)	0	0	0	0	316,949	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Warren Barr Lieberman # 0057141 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	(139,395)	602,799	0	3,306	0	0	0	0	0	0	0	466,710	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(27,538)	1,183,217	(4,176)	2,077	0	0	0	0	0	0	0	1,153,580	32
33	Real Estate Taxes	0	0	0	2,462	0	0	0	0	0	0	0	2,462	33
34	Rent-Facility & Grounds	0	(2,408,982)	26,291	0	0	0	0	0	0	0	0	(2,382,691)	34
35	Rent-Equipment & Vehicles	0	0	2,470	0	0	0	0	0	0	0	0	2,470	35
36	Other (specify):*	(68,088)	68,088	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(235,021)	(554,878)	24,585	7,845	0	0	0	0	0	0	0	(757,469)	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):*	(1,463,741)	0	0	0	0	0	0	0	0	0	0	(1,463,741)	43
44	TOTAL Special Cost Centers	(1,463,741)	0	0	0	0	0	0	0	0	0	0	(1,463,741)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(2,298,923)	(533,994)	931,280	9,909	(82)	(3,523)	(8,928)	0	0	0	0	(1,904,261)	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	\$ 2,408,982	Gross Point Property Holdings		\$	(2,408,982)	1
2	V	33	Real Estate Tax	1,416,100	Gross Point Property Holdings		1,416,100		2
3	V	26	Property Insurance	100,921	Gross Point Property Holdings			(100,921)	3
4	V	21	Filing Fees		Gross Point Property Holdings		26,055	26,055	4
5	V	19	Professional Fees		Gross Point Property Holdings		2,784	2,784	5
6	V	06	Asset Management Fees		Gross Point Property Holdings		86,000	86,000	6
7	V	32	Interest	157,483	Gross Point Property Holdings		1,340,700	1,183,217	7
8	V	30	Depreciation		Gross Point Property Holdings		602,799	602,799	8
9	V	36	Amortization		Gross Point Property Holdings		68,088	68,088	9
10	V	21	Closing Costs		Gross Point Property Holdings		0		10
11	V	21	Environmental Expense		Gross Point Property Holdings		6,966	6,966	11
12	V								12
13	V								13
14	Total			\$ 4,083,486			\$ 3,549,492	\$ * (533,994)	14

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

Facility Name & ID Number

Warren Barr Lieberman

0057141

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	Gross Point Property I	Skokie	Building Company	1
2	Avantara Arrowhead	Rapid City, SD	Bella Terra Wheeling	Wheeling, IL	Legacy HC & Financial	Lincolnwood	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	Lincolnwood	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

Warren Barr Lieberman

0057141

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 Apar	Elma, IA				13
14	Willow Dale Wellness Village	Battle Creek, IA	Southfield Wellness Community Independent &	Webster City, IA				14
15	Rehab Center Of Belmond	Belmond, IA	Emerald Oaks Independent & Assisted Living A	Emmetsburg, IA				15
16	Bloomfield Care Center	Bloomfield, IA	Eagle Ridge Assisted Living Apartments	Guttenberg, IA				16
17	Westview Care Center	Britt, IA	Cherry Ridge Independent & Assisted Living A	Mount Vernon, IA				17
18	Oakwood Care Center	Clear Lake, IA	Mills Harbor Assisted Living Lake	Lake Mills, IA				18
19	Colonial Manor Of Elma	Elma, IA	Deer View Manor Independent & Assisted Livin	Sigourney, IA				19
20	Emmetsburg Care Center	Emmetsburg, IA	Maple Manor Village Independent & Assisted L	Aplington, IA				20
21	Concord Care Center	Garner, IA	Summit Heights	Nora Springs, IA				21
22	Guttenberg Care Center	Guttenberg, IA	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 Apar	Sac City, IA				24
25	Westview Of Indianola	Indianola, IA	Elm Springs	Arkansas, IA				25
26	Rehab Center Of Lisbon	Lisbon, IA	Belle Haven Independent & Assisted Living Apa	Blemond, IA				26
27	Lake Mills Care Center	Lake Mills, IA	Leahy Grove Independent & Assisted Living	Hampton, IA				27
28	Heritage Health & Rehab Center	Cedar Rapids, IA	Indian Creek Independent & Assisted Living Ap	Nevada , IA				28
29	Hallmark Care Center	Mt Vernon, IA	Spring Creek Independent & Assisted Living Ap	Armstrong, IA				29
30	Rolling Green Village	Nevada, IA	Clark SNF	Clark St, IL				30

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		\$ 416	\$ 416	15
16	V	3	Housekeeping		Legacy Healthcare Financial Services		938	938	16
17	V	5	Heat and other Utilities		Legacy Healthcare Financial Services		972	972	17
18	V	6	Maintenece		Legacy Healthcare Financial Services		17,812	17,812	18
19	V	7	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		1,509	1,509	19
20	V	9	Medical Director		Legacy Healthcare Financial Services		9,290	9,290	20
21	V	10	Nursing and Medical Records		Legacy Healthcare Financial Services		160,497	160,497	21
22	V	10A	Therapy		Legacy Healthcare Financial Services		4,215	4,215	22
23	V	11	Activities		Legacy Healthcare Financial Services		176	176	23
24	V	12	Social Services		Legacy Healthcare Financial Services		3,443	3,443	24
25	V	15	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		26,362	26,362	25
26	V	17	Administrative		Legacy Healthcare Financial Services		78,769	78,769	26
27	V	19	Professional Services		Legacy Healthcare Financial Services		111,919	111,919	27
28	V	20	Dues, Fees, Subscriptions & Promotions		Legacy Healthcare Financial Services		2,769	2,769	28
29	V	21	Clerical & General Office Expenses		Legacy Healthcare Financial Services		420,934	420,934	29
30	V	24	Travel and Seminar		Legacy Healthcare Financial Services		1,396	1,396	30
31	V	25	Other Admin. Staff Transportation		Legacy Healthcare Financial Services		5,295	5,295	31
32	V	26	Insurance-Prop.Liab.Malpractice		Legacy Healthcare Financial Services		11,676	11,676	32
33	V	27	Other (specify):* Employee Benefits		Legacy Healthcare Financial Services		48,307	48,307	33
34	V	32	Interest		Legacy Healthcare Financial Services		(4,176)	(4,176)	34
35	V	34	Rent-Facility & Grounds		Legacy Healthcare Financial Services		26,291	26,291	35
36	V	35	Equipment Rental		Legacy Healthcare Financial Services		303	303	36
37	V	35	Auto Rental		Legacy Healthcare Financial Services		2,167	2,167	37
38	V								38
39	Total			\$			\$ 931,280	\$ * 931,280	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		\$ 752	\$ 752	15
16	V	6	Repairs and Maintenance		CF St. Louis LLC		947	947	16
17	V	19	Real Estate Appraisal Fee		CF St. Louis LLC		75	75	17
18	V	20	Professional Fees		CF St. Louis LLC		0		18
19	V	21	Office Expense		CF St. Louis LLC		65	65	19
20	V	26	Insurance		CF St. Louis LLC		225	225	20
21	V	30	Depreciation		CF St. Louis LLC		3,306	3,306	21
22	V	32	Interest Expense		CF St. Louis LLC		2,077	2,077	22
23	V	33	Real Estate Taxes		CF St. Louis LLC		2,462	2,462	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			\$			\$ 9,909	\$ * 9,909	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Maintenance	\$ 6,000	ML Group Design and Development		\$ 5,918	\$ (82)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 6,000			\$ 5,918	\$ * (82)	39

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10	Medical Supplies	\$ 52,035	ReMED Services		\$ 48,512	\$ (3,523)	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			\$ 52,035			\$ 48,512	\$ * (3,523)	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	\$ 39,191	ProPay HR LLC		\$ 30,263	\$ (8,928)	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			\$ 39,191			\$ 30,263	\$ * (8,928)	39

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

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 Warren Barr Lieberman # 0057141 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 Warren Barr Lieberman # 0057141 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	121	\$ 17,417	\$ 188,860		\$ 416	1
2	3	Housekeeping	Census Days / Direct Allocation	121	121	39,313			938	2
3	5	Heat and other Utilities	Census Days / Direct Allocation	121	121	40,732			972	3
4	6	Maintenece	Census Days / Direct Allocation	121	121	1,086,339			17,812	4
5	7	Other (specify):*Employee Benefit	Census Days / Direct Allocation	121	121	115,823			1,509	5
6	9	Medical Director	Census Days / Direct Allocation	121	121	389,400	1,007,031		9,290	6
7	10	Nursing and Medical Records	Census Days / Direct Allocation	121	121	7,945,861	12,523,114		160,497	7
8	10A	Therapy	Census Days / Direct Allocation	121	121	176,684	152,483		4,215	8
9	11	Activities	Census Days / Direct Allocation	121	121	7,371			176	9
10	12	Social Services	Census Days / Direct Allocation	121	121	144,309	144,309		3,443	10
11	15	Other (specify):*Employee Benefit	Census Days / Direct Allocation	121	121	1,241,625			26,362	11
12	17	Administrative	Census Days / Direct Allocation	121	121	5,453,317			78,769	12
13	19	Professional Services	Census Days / Direct Allocation	121	121	4,691,102	5,453,317		111,919	13
14	20	Dues, Fees, Subscriptions & Prom	Census Days / Direct Allocation	121	121	116,052			2,769	14
15	21	Clerical & General Office Expense	Census Days / Direct Allocation	121	121	20,639,396	19,821,678		420,934	15
16	24	Travel and Seminar	Census Days / Direct Allocation	121	121	58,495			1,396	16
17	25	Other Admin. Staff Transportatio	Census Days / Direct Allocation	121	121	221,955			5,295	17
18	26	Insurance-Prop.Liab.Malpractice	Census Days / Direct Allocation	121	121	489,395			11,676	18
19	27	Other (specify):* Employee Benefi	Census Days / Direct Allocation	121	121	2,646,369			48,307	19
20	32	Interest	Census Days / Direct Allocation	121	121	(175,042)			(4,176)	20
21	34	Rent-Facility & Grounds	Census Days / Direct Allocation	121	121	1,102,008			26,291	21
22	35	Equipment Rental	Census Days / Direct Allocation	121	121	12,712			303	22
23	35	Auto Rental	Census Days / Direct Allocation	121	121	90,802			2,167	23
24										24
25	TOTALS					\$ 46,551,435	\$ 39,290,792		\$ 931,280	25

Facility Name & ID Number Warren Barr Lieberman # 0057141 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	\$	83,928	\$ 752	1
2	6	Repairs and Maintenance	Census Days	3,517,851	121	39,680		83,928	947	2
3	19	Real Estate Appraisal Fee	Census Days	3,517,851	121	3,155		83,928	75	3
4	20	Professional Fees	Census Days	3,517,851	121			83,928		4
5	21	Office Expense	Census Days	3,517,851	121	2,733		83,928	65	5
6	26	Insurance	Census Days	3,517,851	121	9,443		83,928	225	6
7	30	Depreciation	Census Days	3,517,851	121	138,584		83,928	3,306	7
8	32	Interest Expense	Census Days	3,517,851	121	87,057		83,928	2,077	8
9	33	Real Estate Taxes	Census Days	3,517,851	121	103,201		83,928	2,462	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	\$		\$ 9,909	25

Facility Name & ID Number Warren Barr Lieberman # 0057141 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 (847) 676-5348

	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 Warren Barr Lieberman # 0057141 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			\$	\$		\$ 48,512	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					\$	\$		\$ 48,512	25

Facility Name & ID Number Warren Barr Lieberman # 0057141 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			\$	\$		\$ 30,263	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					\$	\$		\$ 30,263	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related													
	Long-Term													
1							\$					\$	1	
2	Forbright		X	Mortgage					18,262,359				1,340,700	2
3														3
4														4
5														5
	Working Capital													
6	Forbright		X	Line of Credit					755,015				155,399	6
7	IPFS Corporation / McLennan Agency	X		Prepaid Insurance - Interest Only									2,084	7
8														8
9	TOTAL Facility Related						\$		\$ 19,017,374			\$ 1,498,183	9	
	B. Non-Facility Related*													
10	Interest Income		X										(27,538)	10
11	Allocated from CF St. Louis	X											2,077	11
12														12
13														13
14	TOTAL Non-Facility Related						\$		\$			\$ (25,461)	14	
15	TOTALS (line 9+line14)						\$		\$ 19,017,374			\$ 1,472,722	15	

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

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

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

B. Real Estate Taxes

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 Warren Barr Lieberman COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0057141

CONTACT PERSON REGARDING THIS REPORT John Epperson

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

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

(A)	(B)	(C)	(D) <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>10-10-301-017-0000</u>	<u>Long Term Care Property</u>	\$ <u>1,346,898.16</u>	\$ <u>1,346,898.16</u>
2. <u>10-23-406-034-0000</u>	<u>Home Office Allocation</u>	\$ <u>758,833.99</u>	\$ <u>2,462.00</u>
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u><u>2,105,732.15</u></u>	\$ <u><u>1,349,360.16</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? X YES NO

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

C. Tax Bills

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

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

A. Square Feet: 216,500

B. General Construction Type: Exterior BrickFrame Concrete, Metal

Number of Stories 7

C. Does the Operating Entity? [X] (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? [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).

None

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

G. Have you properly capitalized all major repairs and equipment purchases? Yes

H. Are you presently operating under a sale and leaseback arrangement? No

If YES, give effective date of lease. N/A

I. Are you presently operating under a sublease agreement? No

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

YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A

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

If so, please complete the following:

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

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility			\$ 392,709	1
2	Allocated from CF St. Louis LLC			2,109	2
3	TOTALS			\$ 394,818	3

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	240		2021	1981	\$ 15,404,633	\$ 602,799	40	\$ 385,116	\$ (217,683)	\$ 1,925,579	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10	Various		2021		189,647		20	9,482	9,482	47,412	10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 15,594,280	\$ 602,799		\$ 394,598	\$ (208,201)	\$ 1,972,991	70

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

Facility Name & ID Number Warren Barr Lieberman

0057141

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 15,594,280	\$ 602,799		\$ 394,598	\$ (208,201)	\$ 1,972,991	1
2	Walk In Freezer - Flooring	2022	2,500		20	125	125	500	2
3	Arrow Fire Rate Panic Bars, Lock Passage	2022	5,439		20	272	272	1,088	3
4	Remove Defective 400A Transfer Switch And Replace	2022	18,000		20	900	900	3,600	4
5	Install 3 Sargent Digital Mortise Locksets	2022	3,991		20	200	200	798	5
6	Install Warren Barr Lieberman Wall & Monument Signs	2022	35,315		20	1,766	1,766	7,063	6
7	Water Treatment - Feed & Control Panel Install, Filter Install	2022	5,235		20	262	262	1,047	7
8	Install 30 Ft Of 2" Hot Supply Line In Kitchen	2022	4,616		20	231	231	923	8
9	Chiller Repairs - New Controller, Fan Motor,Solenoid Coil	2022	6,878		20	344	344	1,376	9
10	Elevator - Adjuster For Wander Guard System	2022	3,036		20	152	152	607	10
11	Install 4 Sargent Digital Martise Locks	2022	6,328		20	316	316	1,266	11
12	Electric Work - Replace Fuses & Breaker With 150A	2022	3,549		20	177	177	710	12
13	Fire Sprinkler System Repair - Replace Os&Y Valve	2022	4,730		20	237	237	946	13
14	Replace Hot Water Galvanized Pipe In East Hallway 2Nd Fl	2022	2,919		20	146	146	584	14
15	Replace Cooling Tower Water Feed	2022	4,085		20	204	204	817	15
16	Chiller Repairs - Install New Oil Filters Con Compressor	2022	9,565		20	478	478	1,913	16
17	B&G Pump - Furnish & Install 1 New Motor & 1 New Coupler	2022	6,915		20	346	346	1,383	17
18	Integrate Chiller Into Current Bas System - Ccn Translator	2022	10,895		20	545	545	2,179	18
19	Replace 2 Exhaust Fans On Roof,Replace 18 Thermostats In Hally	2022	10,221		20	511	511	2,044	19
20	Install New Parking Lights - New Led Fixtures	2022	4,912		20	246	246	982	20
21	Replace Shunt Trip Breaker Feeding Generator Elevator	2022	2,600		20	130	130	520	21
22	Kitchen & Office Area Flooring & Painting	2022	7,500		20	375	375	1,500	22
23	Installation Of Condor Sliding Door Conversion Kit	2022	4,005		20	200	200	801	23
24	Boiler #2 Repairs - New Pilot Assembly,Autoflame Scanner	2022	17,601		20	880	880	3,520	24
25	Installation Of Camera System	2022	59,920		20	2,996	2,996	11,984	25
26	Replace Air Actuator On Boiler 1	2022	6,166		20	308	308	1,233	26
27	Protection System,19-11/16Inh 3	2022	3,077		20	154	154	615	27
28	Leak In Crawl Space Area - Replace Pvc Piping W/Cast Iron No H	2022	4,128		20	206	206	826	28
29	2Nd Floor Leak - Replace Sections Of Deteriorated Water Pipe	2022	5,027		20	251	251	1,005	29
30	Leak Repairs-Replace 2" Gasket In Basement,2Nd Flr - New Valv	2022	7,057		20	353	353	1,411	30
31	Replacement Of 3" Hot Water Copper Piping In Mechanical Roor	2022	5,832		20	292	292	1,166	31
32	Kitchen Rtu - Replace Faulty Main Control Board	2022	3,414		20	171	171	683	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,869,736	\$ 602,799		\$ 408,371	\$ (194,428)	\$ 2,028,082	34

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

Facility Name & ID Number Warren Barr Lieberman

0057141

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 15,869,736	\$ 602,799		\$ 408,371	\$ (194,428)	\$ 2,028,082	1
2	Rtu # 8 Repairs - New Blower Motor & Gas Valve Solenoids	2022	2,853		20	143	143	571	2
3	Chiller Repairs - Install New Condensor Fan Motor & Blade	2022	4,348		20	217	217	870	3
4	Replace Hot Water Circulating Pump In Boiler Room	2022	2,468		20	123	123	494	4
5	Elevator Room Hvac - Replace Filter Dryers	2022	2,501		20	125	125	500	5
6	Shower - Install New 2" Mixing Valve,Piping,Fittings & Controls	2022	6,713		20	336	336	1,343	6
7	Boiler #1-Replace Refractory On Burner Head (	2022	6,715		20	336	336	1,343	7
8	Change Wander Guard On 5Th Floor, Reinstall Front Door Wand	2023	3,168		20	158	158	475	8
9	Install 2 Mag Locks - One On 1St Floor Door & One At Therapy I	2023	8,196		20	410	410	1,229	9
10	Replace Leaking Pump In Mechanical Room	2023	5,255		20	263	263	788	10
11	Install Water Meter On Hot Water Make Up Line, New Copper P	2023	4,645		20	232	232	697	11
12	Repipe And Change 4 2" Water Meters	2023	19,348		20	967	967	2,902	12
13	Fire Sprinkler System Repair - Replace 5 Test & Drain Valves	2023	4,210		20	211	211	632	13
14	Install New Motor And Blade For Carrier Condenser For Mammo	2023	3,652		20	183	183	548	14
15	Apply Patches To 43 Holes,Cuts,Punctures Found On Facility Roo	2023	5,232		20	262	262	785	15
16	Insulate Piping And Plumbing Throughout Facility	2023	4,740		20	237	237	711	16
17	Install New Sinks,Faucets,Supply Lines,P-Traps In 3Rd,4Th,6Th	2023	5,127		20	256	256	769	17
18	Repair Boiler In Penthouse - 2 New Ignitors,1 Flame Rod,1 Contro	2023	2,721		20	136	136	408	18
19	Repair Dripping Valve On 2Nd Floor Nursing Wing	2023	4,043		20	202	202	606	19
20	Parking Lights - Replace Single Head Lights Along Parking Lot &	2023	5,505		20	275	275	826	20
21	Replace 70 Feet Of Rusty Pipe, Replace 2" Leaking Galvanized Pi	2023	5,620		20	281	281	843	21
22	Furnish And Install New Booster Pump #1 For Cold Water	2023	8,332		20	417	417	1,250	22
23	Walk In Freezer Repair - Replace Condensing Unit (\$5,200	2023	5,030		20	252	252	755	23
24	Kitchen Storage Area - Install New 3 Ton Mini Split Ac And Heat	2023	9,674		20	484	484	1,451	24
25	Walk-In Vegetable Freezer - Replace Motor And Condenser Unit	2023	6,119		20	306	306	918	25
26	Rtu Repair - New 3 Ton Mini Split Ac Unit For Elevator A/C	2023	11,609		20	580	580	1,741	26
27	Domestic Hot Water Boiler Repair - New Motor And Bearing Ass	2023	4,202		20	210	210	630	27
28	Replace Oil Level Switch On Hvac Unit (\$10,736)	2023	10,386		20	519	519	1,558	28
29	Removal Of Concrete Footing & Installation Of Monument Sign (3	2023	3,458		20	173	173	519	29
30	Cut Down Of Several Trees Around Facility,Ground Out Stumps	2023	8,513		20	426	426	1,277	30
31	Dining Room,Pt Gym,Corridors,Patient Rooms,Nurse Stations, Lo	2023	2,094,074		20	104,704	104,704	314,111	31
32	Emergency Roof Repairs At Areas Of Water Penetration Into Buil	2023	6,167		20	308	308	925	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,144,360	\$ 602,799		\$ 522,102	\$ (80,697)	\$ 2,370,556	34

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

Facility Name & ID Number Warren Barr Lieberman

0057141

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 18,144,360	\$ 602,799		\$ 522,102	\$ (80,697)	\$ 2,370,556	1
2					20				2
3	Repair Domestic Water House Pump Leak - New Seal Kit & Pump	2023	4,379		20	219	219	657	3
4	Replace 58 Damaged Fusible Links On Fire Dampers Throughout	2023	7,304		20	365	365	1,096	4
5	Replace Mau Controller Of The Boiler & Ahu Pumps On Roof Le	2023	4,029		20	201	201	604	5
6	Rebuild Door Frame On 3 Stairway Fire Doors,Repair 2 Large Ro	2023	2,699		20	135	135	405	6
7	Repair Carrier Condenser For Mammoth Unit Cooling (\$7,023)	2023	6,794		20	340	340	1,019	7
8	Carrier Chiller - Find And Repairs All Leaks (\$5,292)	2023	5,119		20	256	256	768	8
9	Wandergaurd System Repairs - New Wander Tags, Rauland Resp	2023	4,080		20	204	204	612	9
10	Install Thermostat In Generator Room, Exhaust Fans For Crawls	2023	2,774		20	139	139	416	10
11	Replace Chiller Room Damper Motors And Brackets, New Fan Bl	2023	2,895		20	145	145	434	11
12	New Controller For Air Handler Unit 2 (\$2,898)	2023	2,804		20	140	140	421	12
13	Fire Pump Repair - Bearing Replacement (\$3,400)	2023	3,289		20	164	164	493	13
14	Install New Maglock On Entrance Door (\$3,540)	2023	3,424		20	171	171	514	14
15	Piping Work - Installation Of Backflow Assembly (\$5,545)	2023	5,364		20	268	268	805	15
16	Install Ignitor And New Gaskets On Boilers 1 & 2 (\$4,919)	2023	4,759		20	238	238	714	16
17	Replace Leaking Section Of Hot Water Line (\$3,750)	2023	3,628		20	181	181	544	17
18	Raise pitch and stabilize slabs for common walks, access platform	2024	4,768		20	238	238	477	18
19	Water main repair and pumping	2024	43,462		20	2,173	2,173	4,346	19
20	7 LED Flood lights and installation	2024	5,380		20	269	269	538	20
21	Furnish and install 2 new OA Dampers	2024	8,632		20	432	432	863	21
22	Replace sanner on boiler 2, replace vents	2024	6,987		20	349	349	699	22
23	Utility rooms 3, 4 and 7th floor piping pergola and fence work	2024	4,900		20	245	245	490	23
24	LED lights and installation, exit signs, breaker panels and electrica	2024	7,458		20	373	373	746	24
25	Installation of new piping servicing chemical station	2024	4,597		20	230	230	460	25
26	Installation and door protection	2024	4,628		20	231	231	463	26
27	Basement lift station upgrade and installation of pumps and alarm	2024	18,467		20	923	923	1,847	27
28	Upper pump motor installation	2024	3,028		20	151	151	303	28
29	Supply and install flexible foam insulation for piping on rooftop	2024	4,389		20	219	219	439	29
30	Air curtain and front entrance installation of new unit	2024	15,183		20	759	759	1,518	30
31	Insulation for piping - foam	2024	7,100		20	355	355	710	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,346,680	\$ 602,799		\$ 532,218	\$ (70,581)	\$ 2,393,955	34

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

Facility Name & ID Number Warren Barr Lieberman

0057141

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 18,346,680	\$ 602,799		\$ 532,218	\$ (70,581)	\$ 2,393,955	1
2	Lobby glass, sealant replacment and grab bars - app 2	2024	2,200		20	110	110	220	2
3	Lobby glass, sealant replacment and grab bars - app 1	2024	21,603		20	1,080	1,080	2,160	3
4	Commercial sink drain repair and drain lever	2024	3,450		20	173	173	345	4
5	Conference room painting, light changes, switch and outlet replace	2024	10,500		20	525	525	1,050	5
6	Install support system for leaking flue piping	2024	3,760		20	188	188	376	6
7	Exhause fan for laundry room	2024	3,500		20	175	175	350	7
8	Delay egress maglock, raceway, wire mold box, cable, push button	2025	2,631		20	132	132	132	8
9	Carpet install and materials, ML group fee, general conditions	2025	31,115		20	1,556	1,556	1,556	9
10	Demo and replace concrete, fix cracks and railings, fill the cap bet	2025	12,600		20	630	630	630	10
11	Rewired stair lights, timer; replaced paddle lights, isntalled enclos	2025	7,295		20	365	365	365	11
12	Replaced ball valves, pump, and piping for left hand domestic hot	2025	4,500		20	225	225	225	12
13	Install door protection system/elevator 2 - front opening only	2025	8,046		20	402	402	402	13
14	Roof inspection, prepared roof surface and repair, removed organ	2025	7,500		20	375	375	375	14
15	Replace coupler, direct-drive rooftop, perform full service, install	2025	2,958		20	148	148	148	15
16	Open wall and install support for new toilet, kohler modflex, toilet	2025	3,641		20	182	182	182	16
17	Replace seal on demoestic water pump	2025	2,528		20	126	126	126	17
18	Replace 6" Butterfly Valve, opicked up needed parts and ran dari	2025	16,907		20	845	845	845	18
19	Replace defective valves or piping serving laundry shaft	2025	3,462		20	173	173	173	19
20	Supply and replace wallmount type heaters, circuits, led outdoors	2025	4,871		20	244	244	244	20
21	Miscellaneous Work - General Conditions, carpet install & materi	2025	16,897		20	845	845	845	21
22	Check boiler and adjusted the mechanical tsttat, inspect operation	2025	4,735		20	237	237	237	22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32	Current year depreciation			144,447			(144,447)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,521,380	\$ 747,246		\$ 540,953	\$ (206,293)	\$ 2,404,940	34

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

Facility Name & ID Number Warren Barr Lieberman

0057141

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 18,521,380	\$ 747,246		\$ 540,953	\$ (206,293)	\$ 2,404,940	1
2									2
3	Related Party								3
4	Buildings:								4
5	Allocated from CF St. Louis, LLC	2016	11,356	225	35	324	99	3,245	5
6									6
7	Leasehold Improvements:								7
8	Allocated from CF St. Louis, LLC	2016	157,407	1,082	20	7,870	6,788	78,703	8
9	Allocated from CF St. Louis, LLC	2017	3,653	94	20	183	89	1,644	9
10	Allocated from CF St. Louis, LLC	2019	33,114	850	20	1,656	806	11,590	10
11	Allocated from CF St. Louis, LLC	2020	1,742	45	20	87	42	522	11
12	Allocated from CF St. Louis, LLC	2021	6,183	159	20	309	150	1,546	12
13	Allocated from CF St. Louis, LLC	2022	10,221	262	20	511	249	2,044	13
14	Allocated from CF St. Louis, LLC	2023	1,425	37	20	71	34	214	14
15									15
16	Allocated from Legacy HC	2018	188		20	9	9	75	16
17	Allocated from Legacy HC	2020	142		20	7	7	43	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)		\$ 18,746,811	\$ 750,000		\$ 551,981	\$ (198,019)	\$ 2,504,566	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	\$1,810,536	\$119,902	\$181,054	\$61,152	10	\$526,875	71
72	Current Year Purchases	127,830	15,311	12,783	(2,528)	10	12,783	72
73	Fully Depreciated Assets	205,700				10	205,700	73
74								74
75	TOTALS	\$2,144,066	\$135,213	\$193,837	\$58,624		\$745,358	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)	\$21,285,695	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$885,213	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$745,818	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(139,395)	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$3,249,924	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.

Warren Barr Lieberman
0057141
Moveable Equipment Schedule
1/1/2025
12/31/2025

Company Name	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Accumulated Straight Line Depreciation
Line 28: Prior Years					
Warren Barr Lieberman	397,481	119,372	39,748	(79,624)	99,804
Gross Point Property Holdings	1,402,658	-	140,266	140,266	420,798
Allocated from Legacy HC	79	-	8	8	24
Allocated from CF St. Louis, LLC	10,318	530	1,032	502	6,249
Total	1,810,536	119,902	181,054	61,152	526,875

Line 29: Current Year					
Warren Barr Lieberman	127,830	15,311	12,783	(2,528)	12,783
Gross Point Property Holdings	-	-	-	-	-
Allocated from Legacy HC	-	-	-	-	-
Allocated from CF St. Louis, LLC	-	-	-	-	-
Total	127,830.00	15,311.00	12,783.00	(2,528.00)	12,783.00

Line 30: Fully Depreciated					
Warren Barr Lieberman	199,377	-	-	-	199,377
Gross Point Property Holdings	-	-	-	-	-
Allocated from Legacy HC	6,323	-	-	-	6,323
Allocated from CF St. Louis, LLC	-	-	-	-	-
Total	205,700.00	-	-	-	205,700.00

Total (Should tie to page 13)					
Warren Barr Lieberman	724,688	134,683	52,531	(82,152)	311,964
Gross Point Property Holdings	1,402,658	-	140,266	140,266	420,798
Allocated from Legacy HC	6,402	-	8	8	6,347
Allocated from CF St. Louis, LLC	10,318	530	1,032	502	6,249
Total	2,144,066	135,213	193,837	58,624	745,358

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				26,291			5
6								6
7	TOTAL				\$ 26,291			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: \$ 13,824 Description: See Supplemental Schedule Attached
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Legacy HC		\$	\$ 2,167	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 2,167	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	\$

SUPPLEMENTAL SCHEDULE OF EQUIPMNT RENTAL		12/31/2025
	Description	Amount
16A	Copiers	13,521
16B	Allocation from Legacy HC	303
16C	Air Fresheners	-
16D	Office Equipment	
16E		
16F		
16G		
16 H		
16I		
16J		
		13,824

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
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)	\$			

- (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.

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	

- (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	\$		\$ 376,922	\$		\$ 376,922	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			130,265			130,265	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			481,925			481,925	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				499,598		499,598	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					184,028	301,439		485,467	13
14	TOTAL			\$		\$ 1,173,140	\$ 801,037		\$ 1,974,177	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SPECIAL SERVICES - SUPPLEMENTAL SCHEDULE

	Special Services - Supplies (Column 6 - Other)		Amount		Special Services - Salary (Column 3 - Staff)	Amount
13A	Supplies - Medical	39-2	255,599	13U		
13B	Supplies - G-Tube	39-2	29,293	13V		
13C	Oxygen	39-2	16,547	13W		
13D				13X		
13E				13Y		
13F				13Z		
13G						
13 H						-
13I						
13J						
			301,439			
	Special Services - Outside (Column 5 - Other)					
13K	Durable Medical Equipment	39-3	108,169			
13L	Oxygen Equipment Rental	39-3	5,220			
13M	Radiology	39-3	20,765			
13N	Laboratory	39-3	49,874			
13O						
13P						
13Q						
13R						
13S						
13T						
			184,028			

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 42,927	\$ 453,483	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	3,261,878	3,261,878	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	47,764	47,764	6
7	Other Prepaid Expenses	64,827	64,827	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached	468,412	4,393,072	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 3,885,808	\$ 8,221,024	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	12,375	1,720,875	13
14	Buildings, at Historical Cost		14,180,550	14
15	Leasehold Improvements, at Historical Cost	2,923,468	2,923,468	15
16	Equipment, at Historical Cost	724,688	1,920,638	16
17	Accumulated Depreciation (book methods)	(765,451)	(3,427,796)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached	26,856,239	29,656,186	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 29,751,319	\$ 46,973,921	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 33,637,127	\$ 55,194,945	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,490,367	\$ 1,642,622	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	26,373	26,373	28
29	Short-Term Notes Payable	729,468	729,468	29
30	Accrued Salaries Payable	337,627	337,627	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,308	9,308	31
32	Accrued Real Estate Taxes(Sch.IX-B)		604,780	32
33	Accrued Interest Payable		108,080	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached	59,765	944,663	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,652,908	\$ 4,402,921	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		18,262,359	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached	35,209,562	35,209,562	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 35,209,562	\$ 53,471,921	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 37,862,470	\$ 57,874,842	46
47	TOTAL EQUITY(page 18, line 24)	\$ (4,225,343)	\$ (2,679,897)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 33,637,127	\$ 55,194,945	48

*(See instructions.)

Supplemental Schedule Of Other Assets And Liabilities

As of 12/31/2025

Other Current Assets		Amount	Amount	Other Current Liabilities		Amount	Amount
09A	Refund	34,531	34,531	36A	Prepaid - Legal Fees	76,000	76,000
09B	Exchange	2,062	2,062	36B	Accrued Accounting Fees	21,656	21,656
09C	Insurance Refund Exchange	(739)	(739)	36C	Accrued Monthly Assessment Fee	117,222	117,222
09D	Accounts Receivable - Quality Incentive	(444,371)	(444,371)	36D	Union Dues Payable	2,549	2,549
09E	C.N.A. Tenure Program	857,105	857,105	36E	Due To/From Medicare	(202,893)	(202,893)
09F	Accrued Rent	19,325	19,325	36F	Replacement Reserve Escrow		118,998
09G	Bad Debt Part A - MMAI	-	-	36G	Accrued R/E Tax Reimb		608,505
09H	Officer Loan	499	499	36H	Accrued Rent	45,231	45,231
09I	Replacement Reserve Escrow - Lender		223,999	36I	Accrued Distribution		150,000
09J	See next page		3,700,661	36J	Due To/From Cascade Capital Group, LLC		230
				36K	Accrued Asset Management Fees		7,165
		468,412	4,393,072			59,765	944,663
Other Non-Current Assets:		Amount	Amount	Other Non-Current Liabilities		Amount	Amount
23A	Right Of Use Asset	26,873,702	26,873,702	43A	Due To/From - Warren Barr Lieberman & Manage	396,571	396,571
23B	Accrued Management Fees Entities	(17,463)	(17,463)	43B	Due To/From - Clark & Warren Barr Lieberman	600,000	600,000
23C	Due to/From		(39,274)	43C	Due To/From - Bella Terra Streamwood & Warren	965,000	965,000
23D	Due to/from Legacy		99,518	43D	Due To/From - Carlton & Warren Barr Lieberman	1,440,000	1,440,000
23E	Due to/from OpCo		2,422,672	43E	Due To/From Cje	-	-
23F	Due To/From Aurora		169,960	43F	Due To/From Propco	2,422,597	2,422,597
23G	Financing Fees		204,254	43G	Due To/From Prior Owner	67,523	67,523
23H	Interest Rate Cap		39,274	43H	Due To/From Others	167,886	167,886
23I	A/A Financing Fee		(96,457)	43I	Due To/From 3 Pack Forbright Interco	178,718	178,718
23J		26,856,239	29,656,186	43J	Right Of Use Lease Liability	#####	#####
						#####	#####

Other Current Assets		Amount	Amount	Other Current Liabilities		Amount	Amount
09A	Tax Escrow - Lender		1,298,091	36A			
09B	Insurance Escrow - Lender		179,455	36B			
09C	Escrow Other - Lender		125,000	36C			
09D	Repair Reserves Escrow		550	36D			
09E	Deferred Rent Receivable		2,097,565	36E			
09F				36F			
09G				36G			
09H				36H			
09I				36I			
09J				36J			
		-	3,700,661			-	-
Other Non-Current Assets:		Amount	Amount	Other Non-Current Liabilities		Amount	Amount
23A				43A			
23B				43B			
23C				43C			
23D				43D			
23E				43E			
23F				43F			
23G				43G			
23H				43H			
23I				43I			
23J				43J			
		-	-			-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (5,355,055)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (5,355,055)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	1,129,712	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)	\$ 1,129,712	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)	\$ (4,225,343)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Warren Barr Lieberman

0057141

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	\$ 33,794,864	1
2	Discounts and Allowances for all Levels	(8,928,406)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 24,866,458	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,798,523	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 3,798,523	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	409,846	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	43,985	19
20	Radiology and X-Ray	16,000	20
21	Other Medical Services	251,582	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 721,413	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	27,538	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 27,538	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplement Schedule	413,600	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 413,600	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 29,827,532	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	5,701,731	31
32	Health Care	11,007,282	32
33	General Administration	3,568,261	33
	B. Capital Expense		
34	Ownership	4,275,216	34
	C. Ancillary Expense		
35	Special Cost Centers	3,437,918	35
36	Provider Participation Fee	707,412	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 28,697,820	40
41	Income before Income Taxes (line 30 minus line 40)**	1,129,712	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 1,129,712	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 8,693,411.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	10,033,316.00	45
46	MMAI-Medicaid is the Primary Payer	2,855,893.00	46
47	MMAI-Medicare is the Primary Payer	71,186.00	47
48	Private Pay	1,200,161.00	48
49	Medicare Part A	1,549,598.00	49
50	Other-(specify) Insurance	462,893.00	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)	\$ 24,866,458	56

SUPPLEMENTAL SCHEDULE OF REVENUE			12/31/2025
	Description		Amount
28A	Rebates	(Adj on PG 5)	-
28B	Misc. Income	(Adj on PG 5)	32,836
28C	Quality Incentive		66,063
28D			
28E			
28F			
28G			
28 H			
28I			
28J			
			98,899

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	1,968	2,190	\$ 224,488	\$ 102.51	1
2	Assistant Director of Nursing	1,984	2,132	142,385	66.78	2
3	Registered Nurses	40,134	49,493	2,166,870	43.78	3
4	Licensed Practical Nurses	42,128	50,759	2,128,591	41.94	4
5	CNAs & Orderlies	77,941	92,537	2,244,950	24.26	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	12,521	13,889	519,997	37.44	8
9	Activity Director	1,823	1,911	53,165	27.82	9
10	Activity Assistants	16,434	18,003	328,519	18.25	10
11	Social Service Workers	9,838	10,862	320,423	29.50	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	4,304	5,134	109,611	21.35	14
15	Cook Helpers/Assistants	33,706	39,632	785,782	19.83	15
16	Dishwashers					16
17	Maintenance Workers	10,191	11,053	365,152	33.04	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,576	2,780	275,112	98.96	20
21	Assistant Administrator	1,850	2,080	82,241	39.54	21
22	Other Administrative					22
23	Office Manager	1,928	2,080	77,254	37.14	23
24	Clerical	14,180	16,330	465,348	28.50	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	1,896	2,024	56,352	27.84	31
32	Other Health Care(specify)	820	865	18,879	21.83	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	276,222	323,754	\$ 10,365,119 *	\$ 32.02	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 1,786,109	01-03	35
36	Medical Director	Monthly	48,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	965	10-03	38
39	Pharmacist Consultant	Monthly	35,903	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	3,230	11-03	44
45	Social Service Consultant	Monthly	8,276	12-03	45
46	Other(specify)				46
47	Consultant - Psychiatric	Monthly	600	12-03	47
48	Consultant - Clergy	Per Visit	2,000	12-03	48
49	TOTAL (lines 35 - 48)		\$ 1,885,083		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	10,026	\$ 549,197	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	83,035	1,821,171	10-03	52
53	TOTAL (lines 50 - 52)	93,061	\$ 2,370,368		53

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

** See instructions.

SUPPLEMENTAL SCHEDULE OF STAFFING AND SALARY COSTS

		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
33A	Transportation Coordinator	820	865	18,879	21.83
33B					
33C					
33D					
33E					
33F					
33G					
33 H					
33I					
33J					
		820	865	18,879	22

STATE OF ILLINOIS

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Facility Name & ID NumberWarren Barr Lieberman# 0057141Report Period Beginning:01/01/2025Ending:12/31/2025

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Shilpi Panopio	Administrator	0	\$ 13,349
Yaakov Karesh	Administrator	0	85,180
Megaly Teran	Assistant Admin	0	258,824
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 357,353

B. Administrative - Other

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

C. Professional Services

Vendor/Payee	Type	Amount
See Attached	Legal	\$ 32,055
Propay HR LLC	Payroll Processing	39,191
Legacy Healthcare Financial Services	Accounting	12,000
Onyx Procurement Solutions	Procurement Services	6,120
People Powered Nursing	Labor Management Consultant	104,125
Integra Scripts LLC	Cost Containment Solution	32,923
Apploi Corp	Labor Management Consultant	13,714
Achieve Accreditation LLC	Accreditation Services	9,465
AR Proactive Workflows	Billing Consultant	4,917
Compliagent	Compliance	2,654
See Supplemental Schedule		33,287
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 290,451

D. Employee Benefits and Payroll Taxes

Description	Amount	
Workers' Compensation Insurance	\$ 93,327	
Unemployment Compensation Insurance	(2,233)	
FICA Taxes	773,220	
Employee Health Insurance	132,884	
Employee Meals		
Illinois Municipal Retirement Fund (IMRF)*		
401K Expense	55,848	
Union Pension	13,263	
Other Employee Benefits	54,934	
Voluntary Benefit Contribution	34,327	
Employee Physical Exams	8,230	
TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,163,800

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

Description	Line #	Amount
		\$
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount	
IDPH License Fee	\$ 1,990	
Advertising: Employee Recruitment		
Health Care Worker Background Check (Indicate # of checks performed 44)	443	
Patient Background Checks	101	
Association Dues (total from pg 22, #4)		
Other Dues & Subscriptions	55,180	
Licenses & Permits	7,161	
Allocation from Legacy Healthcare Financial	2,769	
Less: Public Relations Expense	()	
PAC and Lobbying payments	(20,875)	
All non-allowable advertising	()	
TOTAL (agree to Sch. V, line 20, col. 8)		\$ 47,674

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Seminar Expense	4,554
Allocation from Legacy HC	1,396
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 5,950

* Attach copy of IMRF notifications

**See instructions.

WARREN BARR LIEBERMAN
0057141
Legal Schedule
01/01/2025 - 12/31/2025

	G/L					
Date	Account No.	Payee/Vendor	Type of Service Provided	Amount	Adjustment	Adjusted Amount
12/17/2024	580063	Hinshaw & Culbertson LLP	Collections and Guardianships	60	60	-
1/24/2025	580063	Skidelsky & Associates	Collections and Guardianships	400	400	-
1/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	605	605	-
2/8/2025	580063	Corporation Service Company	Matter Management	104	-	104
2/12/2025	580063	Stout	General Council	6,021	-	6,021
2/28/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,513	1,513	-
3/24/2025	580063	Meyer Magence	General Council	175	-	175
3/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	872	872	-
4/3/2025	580063	Meyer Magence	General Council	613	-	613
4/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	3,376	3,376	-
5/12/2025	580063	Skidelsky & Associates	Collections and Guardianships	2,500	2,500	-
5/28/2025	580063	Meyer Magence	General Council	1,050	-	1,050
5/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,441	1,441	-
5/31/2025	580063	Forbright - RLOC Closing	Bank Refi	343	343	-
6/4/2025	580063	Meyer Magence	General Council	525	-	525
6/6/2025	580063	Corporation Service Company	Matter Management	198	-	198
6/9/2025	580063	HeflerLichtenberg LLC	Collections and Guardianships	813	813	-
6/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,220	1,220	-
7/2/2025	580063	Chuhak & Tecson, P.C.	General Council	1,713	-	1,713
7/29/2025	580063	Meyer Magence	General Council	88	-	88
7/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,202	1,202	-
8/25/2025	580063	Law Hesselbaum	General Council	85	-	85
8/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	1,290	1,290	-
8/31/2025	580063	Forbright - RLOC Closing	Bank Refi	264	264	-
9/3/2025	580063	Meyer Magence	General Council	88	-	88
9/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	661	661	-
9/30/2025	580063	Forbright - RLOC Closing	Bank Refi	36	36	-
10/21/2025	580063	Law offices of Erich Pavel, III	General Council	1,861	-	1,861
10/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	432	432	-
11/18/2025	580063	Meyer Magence	General Council	175	-	175
11/21/2025	580063	Neal, Gerber, & Eisenberg LLP	General Council	38	-	38
11/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	472	472	-
12/17/2025	580063	Neal, Gerber, & Eisenberg LLP	General Council	90	-	90
12/17/2025	580063	Meyer Magence	General Council	438	-	438
12/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	620	620	-
2/7/2025	580063	Polsinelli Law Firm	Bank Refi	(3,598)	(3,598)	-
6/1/2025	580063	Gallant Law Office Ltd.	Estate	2,015	2,015	-
7/31/2025	580063	Cash Receipt	Reimbursment	(1,282)	(1,282)	-
8/7/2025	580063	Epstein and Epstein	Estate	3,543	3,543	-
Total				32,055	18,796	13,258

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

HEALTH CARE COUNCIL OF IL (HCCI)

Amount

20,875

20,875

Total
- (3)

List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.

The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.

HEALTH CARE COUNCIL OF IL (HCCI)

20,875

20,875

Total
- (4)

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

HEALTH CARE COUNCIL OF IL (HCCI)

41,750

41,750

Total
- (5)

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

\$ 120,256

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.

\$ 707,412

This amount is to be recorded on line 42 of Schedule V.
- (8)

Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

- (9)

Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes
- (10)

Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (11)

Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$ None

Has any meal income been offset against related costs?

N/A

Indicate the amount.

\$
- (12)

Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

\$

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

d. Have vehicle usage logs been maintained?

N/A

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

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?

Firm Name: N/A

No
- (14)

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

Yes
- (15)

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

See page 39 of the instructions for details.

Yes

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