		FOR BHF USE					

LL1

2025
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2025)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0057844

Facility Name: Warren Barr Oak Lawn

Address: 9401 S Kostner Ave (Number) | Oak Lawn (City) | 60453 (Zip Code)

County: Cook

Telephone Number: (708) 423-7882 **Fax #** (708) 423-7947

HFS ID Number:

Date of Initial License for Current Owners: 1/1/2023

Type of Ownership:

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

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

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

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

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

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

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

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	122	Skilled (SNF)	122	44,530	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	122	TOTALS	122	44,530	7

B. Census-For the entire report period.

	1 Level of Care	2 Medicaid Fee for Service	3 Medicaid MLTSS	4 MMAI Medicaid Primary	5 MMAI Medicare Primary	6 Private Pay	7 Medicare Part A Only	8 Other	9 Total	
		Patient Days by Level of Care and Primary Source of Payment								
8	SNF				704		7,397	12,630	20,731	8
9	SNF/PED									9
10	ICF	4,959	8,152	983		2,405			16,499	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	4,959	8,152	983	704	2,405	7,397	12,630	37,230	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 83.61%

D. How many bed reserve days during this year were paid by the Department?
None (Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

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

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

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter certified beds.
number of certified beds 122

Medicare Intermediary Novitas Solutions

IV. ACCOUNTING BASIS

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

Is your fiscal year identical to your tax year? YES [X] 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 Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	461,572	43,719		505,291		505,291	184	505,475			1
2	Food Purchase		338,820		338,820		338,820	(3,508)	335,312			2
3	Housekeeping	141,433	33,571		175,004		175,004	416	175,420			3
4	Laundry	208,374	19,428		227,802		227,802		227,802			4
5	Heat and Other Utilities			196,744	196,744		196,744	(25,804)	170,940			5
6	Maintenance	150,470	(534)	137,330	287,266		287,266	8,321	295,587			6
7	Other (specify):*							670	670			7
8	**TOTAL General Services**	961,849	435,004	334,074	1,730,927		1,730,927	(19,721)	1,711,206			8
	B. Health Care and Programs											
9	Medical Director			22,800	22,800		22,800	4,121	26,921			9
10	Nursing and Medical Records	4,277,445	77,103	971,094	5,325,642		5,325,642	68,329	5,393,971			10
10a	Therapy	1,441,748		67,306	1,509,054		1,509,054	1,870	1,510,924			10a
11	Activities	130,605	6,598	2,516	139,719		139,719	78	139,797			11
12	Social Services	239,382		4,624	244,006		244,006	1,527	245,533			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							11,694	11,694			15
16	**TOTAL Health Care and Programs**	6,089,180	83,701	1,068,340	7,241,221		7,241,221	87,619	7,328,840			16
	C. General Administration											
17	Administrative	240,056			240,056		240,056	34,941	274,997			17
18	Directors Fees											18
19	Professional Services			227,146	227,146	(2,500)	224,646	6,747	231,393			19
20	Dues, Fees, Subscriptions & Promotion			88,134	88,134		88,134	(43,077)	45,057			20
21	Clerical & General Office Expenses	425,284	3,717	1,105,341	1,534,342		1,534,342	(660,504)	873,838			21
22	Employee Benefits & Payroll Taxes			1,037,658	1,037,658		1,037,658		1,037,658			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,345	1,345		1,345	619	1,964			24
25	Other Admin. Staff Transportation							2,349	2,349			25
26	Insurance-Prop.Liab.Malpractice			423,183	423,183		423,183	5,279	428,462			26
27	Other (specify):*							21,429	21,429			27
28	**TOTAL General Administration**	665,340	3,717	2,882,807	3,551,864	(2,500)	3,549,364	(632,217)	2,917,147			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	7,716,369	522,422	4,285,221	12,524,012	(2,500)	12,521,512	(564,319)	11,957,193			29

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

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

Facility Name & ID Number Warren Barr Oak Lawn #0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			115,354	115,354		115,354	(9,430)	105,924			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			77,164	77,164		77,164	(10,930)	66,234			32
33	Real Estate Taxes			733,289	733,289	2,500	735,789	1,092	736,881			33
34	Rent-Facility & Grounds			1,404,314	1,404,314		1,404,314	11,663	1,415,977			34
35	Rent-Equipment & Vehicles							1,096	1,096			35
36	Other (specify):*											36
37	TOTAL Ownership			2,330,121	2,330,121	2,500	2,332,621	(6,509)	2,326,112			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		909,138	235,140	1,144,278		1,144,278		1,144,278			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee											42
43	Other (specify):*			920,626	920,626		920,626	(920,626)				43
44	TOTAL Special Cost Centers		909,138	1,155,766	2,064,904		2,064,904	(920,626)	1,144,278			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	7,716,369	1,431,560	7,771,108	16,919,037		16,919,037	(1,491,454)	15,427,583			45

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 **Report Period Beginning:** 01/01/2025 **Ending:** 12/31/2025

Cost Report Reclassifications

Schedule V Line #	Category	Increase / (Decrease)
19	Professional Fees	(2,500)
33	Real Estate Taxes	2,500

To reclass cost of appealing real estate taxes

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 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	(26,569)	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	(10,897)	30		9
10	Interest and Other Investment Income	(9,999)	32		10
11	Discounts, Allowances, Rebates & Refunds	1,725	02		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(5,233)	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	(10,432)	21		18
19	Entertainment	(1,539)	21		19
20	Contributions	(25,000)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(652,348)	21		24
25	Fund Raising, Advertising and Promotiona	(8,691)	20		25
26	Income Taxes and Illinois Persona Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See page 5a	(1,158,197)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	$ (1,907,180)		$	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)	407,869		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	$ 407,869		36
37	TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))	$ (1,499,311)		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

Warren Barr Oak Lawn

ID# 0057844

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Political Action Committee Payments	$ (10,614)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Non-Allowable Expense	(920,626)	43	3
4	Bank Charges	(4,122)	21	4
5	Patient Personal Items	(1,168)	10	5
6	Sequestration Expense	(178,816)	21	6
7	Non-Allowable Legal	(42,851)	19	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(1,158,197)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 **Report Period Beginning:** 01/01/2025 **Ending:** 12/31/2025

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

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	184	0	0	0	0	0	0	0	0	184	1
2	Food Purchase	(3,508)	0	0	0	0	0	0	0	0	0	0	(3,508)	2
3	Housekeeping	0	0	416	0	0	0	0	0	0	0	0	416	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(26,569)	0	431	334	0	0	0	0	0	0	0	(25,804)	5
6	Maintenance	0	0	7,901	420	0	0	0	0	0	0	0	8,321	6
7	Other (specify):*	0	0	670	0	0	0	0	0	0	0	0	670	7
8	**TOTAL General Services**	(30,077)	0	9,602	754	0	0	0	0	0	0	0	(19,721)	8
	B. Health Care and Programs													
9	Medical Director	0	0	4,121	0	0	0	0	0	0	0	0	4,121	9
10	Nursing and Medical Records	(1,168)	0	71,196	0	0	(1,699)	0	0	0	0	0	68,329	10
10a	Therapy	0	0	1,870	0	0	0	0	0	0	0	0	1,870	10a
11	Activities	0	0	78	0	0	0	0	0	0	0	0	78	11
12	Social Services	0	0	1,527	0	0	0	0	0	0	0	0	1,527	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	11,694	0	0	0	0	0	0	0	0	11,694	15
16	**TOTAL Health Care and Programs**	(1,168)	0	90,486	0	0	(1,699)	0	0	0	0	0	87,619	16
	C. General Administration													
17	Administrative	0	0	34,941	0	0	0	0	0	0	0	0	34,941	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(42,851)	0	49,647	33	(82)	0	0	0	0	0	0	6,747	19
20	Fees, Subscriptions & Promotions	(44,305)	0	1,228	0	0	0	0	0	0	0	0	(43,077)	20
21	Clerical & General Office Expenses	(847,257)	0	186,724	29	0	0	0	0	0	0	0	(660,504)	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	619	0	0	0	0	0	0	0	0	619	24
25	Other Admin. Staff Transportation	0	0	2,349	0	0	0	0	0	0	0	0	2,349	25
26	Insurance-Prop.Liab.Malpractice	0	0	5,179	100	0	0	0	0	0	0	0	5,279	26
27	Other (specify):*	0	0	21,429	0	0	0	0	0	0	0	0	21,429	27
28	**TOTAL General Administration**	(934,413)	0	302,116	162	(82)	0	0	0	0	0	0	(632,217)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(965,658)	0	402,204	916	(82)	(1,699)	0	0	0	0	0	(564,319)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 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 D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	(10,897)	0	0	1,467	0	0	0	0	0	0	0	(9,430)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(9,999)	0	(1,852)	921	0	0	0	0	0	0	0	(10,930)	32
33	Real Estate Taxes	0	0	0	1,092	0	0	0	0	0	0	0	1,092	33
34	Rent-Facility & Grounds	0	0	11,663	0	0	0	0	0	0	0	0	11,663	34
35	Rent-Equipment & Vehicles	0	0	1,096	0	0	0	0	0	0	0	0	1,096	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(20,896)	0	10,907	3,480	0	0	0	0	0	0	0	(6,509)	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):*	(920,626)	0	0	0	0	0	0	0	0	0	0	(920,626)	43
44	**TOTAL Special Cost Centers**	(920,626)	0	0	0	0	0	0	0	0	0	0	(920,626)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,907,180)	0	413,111	4,396	(82)	(1,699)	0	0	0	0	0	(1,491,454)	45

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES

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

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

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

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

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

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES

A. (Continued) **Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.**

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES

A. (Continued) **Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.**

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES

A. (Continued) **Enter below the names of ALL related nursing homes and related organizations (parties) as defined in the instructions.**

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	Elmbrook SNF	Elmhurst, IL						1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Legacy Healthcare Financial Services		$ 184	$ 184	15
16	V	3	Housekeeping		Legacy Healthcare Financial Services		416	416	16
17	V	5	Heat and other Utililities		Legacy Healthcare Financial Services		431	431	17
18	V	6	Maintenece		Legacy Healthcare Financial Services		7,901	7,901	18
19	V	7	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		670	670	19
20	V	9	Medical Director		Legacy Healthcare Financial Services		4,121	4,121	20
21	V	10	Nursing and Medical Records		Legacy Healthcare Financial Services		71,196	71,196	21
22	V	10A	Therapy		Legacy Healthcare Financial Services		1,870	1,870	22
23	V	11	Activities		Legacy Healthcare Financial Services		78	78	23
24	V	12	Social Services		Legacy Healthcare Financial Services		1,527	1,527	24
25	V	15	Other (specify):*Employee Benefits		Legacy Healthcare Financial Services		11,694	11,694	25
26	V	17	Administrative		Legacy Healthcare Financial Services		34,941	34,941	26
27	V	19	Professional Services		Legacy Healthcare Financial Services		49,647	49,647	27
28	V	20	Dues, Fees, Subscriptions & Promotions		Legacy Healthcare Financial Services		1,228	1,228	28
29	V	21	Clerical & General Office Expenses		Legacy Healthcare Financial Services		186,724	186,724	29
30	V	24	Travel and Seminar		Legacy Healthcare Financial Services		619	619	30
31	V	25	Other Admin. Staff Transportation		Legacy Healthcare Financial Services		2,349	2,349	31
32	V	26	Insurance-Prop.Liab.Malpractice		Legacy Healthcare Financial Services		5,179	5,179	32
33	V	27	Other (specify):* Employee Benefits		Legacy Healthcare Financial Services		21,429	21,429	33
34	V	32	Interest		Legacy Healthcare Financial Services		(1,852)	(1,852)	34
35	V	34	Rent-Facility & Grounds		Legacy Healthcare Financial Services		11,663	11,663	35
36	V	35	Equipment Rental		Legacy Healthcare Financial Services		135	135	36
37	V	35	Auto Rental		Legacy Healthcare Financial Services		961	961	37
38	V								38
39	Total			$			$ 413,111	$ * 413,111	39

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	$	CF St. Louis LLC		$ 334	$ 334	15
16	V	6	Repairs and Maintenance		CF St. Louis LLC		420	420	16
17	V	19	Real Estate Appraisal Fee		CF St. Louis LLC		33	33	17
18	V	20	Professional Fees		CF St. Louis LLC				18
19	V	21	Office Expense		CF St. Louis LLC		29	29	19
20	V	26	Insurance		CF St. Louis LLC		100	100	20
21	V	30	Depreciation		CF St. Louis LLC		1,467	1,467	21
22	V	32	Interest Expense		CF St. Louis LLC		921	921	22
23	V	33	Real Estate Taxes		CF St. Louis LLC		1,092	1,092	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			$			$ 4,396	$ * 4,396	39

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	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.

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	10	Medical Supplies	$ 25,095	ReMED Services		$ 23,396	$ (1,699)	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			$ 25,095			$ 23,396	$ * (1,699)	39

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

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

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

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V		Payroll Services	$ 34,491	ProPay HR LLC		$ 26,634	$ (7,857)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 34,491			$ 26,634	$ * (7,857)	39

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

STATE OF ILLINOIS **Ownership Listing-1**

Warren Barr Oak Lawn

ID# **0057844**

Report Period Beginning: **01/01/2025** Legacy Healthcare FS

Ending: **12/31/2025** N/A

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

	First Name	M.I.	Last Name	Place of Residence City	State	Operator/Licensee Ownership Percentage	Building Co. Ownership Percentage	Management Co. /Home Office Ownership Percentage	
1	GPN Family Trust								1
2	Beneficiary								2
3	Rivka		Rajchenbach	Chicago	IL	14.87500			3
4	Bella		Rajchenbach	Chicago	IL	14.87500			4
5	Yitzchok		Rajchenbach	Chicago	IL	14.87500			5
6	Ziskind		Rajchenbach	Chicago	IL	14.87500			6
7									7
8	Oakway Operations LLC								8
9	Daniel		Garden	Chicago	IL	4.90000			9
10	Rebecca		Garden	Chicago	IL	2.60000			10
11	Mordechay		Ninio	Chicago	IL	4.90000			11
12	Sherie		Ninio	Chicago	IL	2.60000			12
13									13
14	Doros Generation Trust								14
15	Beneficiary								15
16	Ahuva		Shabat	Lincolnwood	IL	5.10000			16
17	Eliana		Shabat	Lincolnwood	IL	5.10000			17
18	Ayalet		Shabat	Lincolnwood	IL	5.10000			18
19	Ashira		Shabat	Lincolnwood	IL	5.10000			19
20	Leora		Shabat	Lincolnwood	IL	5.10000			20
21									21
22	Legacy Healthcare Financial Service								22
23	Chaim		Rajchenbach	Chicago	IL			50.00000	23
24	Menachem		Shabat	Lincolnwood	IL			50.00000	24
25									25
26	Note: Building Owner is Not Related Party in 2025								26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34									34
35									35
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74									74
75									75

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

VII. RELATED PARTIES (continued)

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

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

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

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Census Days / Direct Allocation		121	$ 17,417	$ 188,860		$ 184	1
2	3	Housekeeping	Census Days / Direct Allocation		121	39,313			416	2
3	5	Heat and other Utililities	Census Days / Direct Allocation		121	40,732			431	3
4	6	Maintenece	Census Days / Direct Allocation		121	1,086,339			7,901	4
5	7	Other (specify):*Employee Benefi	Census Days / Direct Allocation		121	115,823			670	5
6	9	Medical Director	Census Days / Direct Allocation		121	389,400	1,007,031		4,121	6
7	10	Nursing and Medical Records	Census Days / Direct Allocation		121	7,945,861	12,523,114		71,196	7
8	10A	Therapy	Census Days / Direct Allocation		121	176,684	152,483		1,870	8
9	11	Activities	Census Days / Direct Allocation		121	7,371			78	9
10	12	Social Services	Census Days / Direct Allocation		121	144,309	144,309		1,527	10
11	15	Other (specify):*Employee Benefi	Census Days / Direct Allocation		121	1,241,625			11,694	11
12	17	Administrative	Census Days / Direct Allocation		121	5,453,317			34,941	12
13	19	Professional Services	Census Days / Direct Allocation		121	4,691,102	5,453,317		49,647	13
14	20	Dues, Fees, Subscriptions & Prom	Census Days / Direct Allocation		121	116,052			1,228	14
15	21	Clerical & General Office Expens	Census Days / Direct Allocation		121	20,639,396	19,821,678		186,724	15
16	24	Travel and Seminar	Census Days / Direct Allocation		121	58,495			619	16
17	25	Other Admin. Staff Transportatio	Census Days / Direct Allocation		121	221,955			2,349	17
18	26	Insurance-Prop.Liab.Malpractice	Census Days / Direct Allocation		121	489,395			5,179	18
19	27	Other (specify):* Employee Benef	Census Days / Direct Allocation		121	2,646,369			21,429	19
20	32	Interest	Census Days / Direct Allocation		121	(175,042)			(1,852)	20
21	34	Rent-Facility & Grounds	Census Days / Direct Allocation		121	1,102,008			11,663	21
22	35	Equipment Rental	Census Days / Direct Allocation		121	12,712			135	22
23	35	Auto Rental	Census Days / Direct Allocation		121	90,802			961	23
24										24
25	TOTALS					$ 46,551,435	$ 39,290,792		$ 413,111	25

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Census Days	3,517,851	121	$ 31,540	$	37,230	$ 334	1
2	6	Repairs and Maintenance	Census Days	3,517,851	121	39,680		37,230	420	2
3	19	Real Estate Appraisal Fee	Census Days	3,517,851	121	3,155		37,230	33	3
4	20	Professional Fees	Census Days	3,517,851	121			37,230		4
5	21	Office Expense	Census Days	3,517,851	121	2,733		37,230	29	5
6	26	Insurance	Census Days	3,517,851	121	9,443		37,230	100	6
7	30	Depreciation	Census Days	3,517,851	121	138,584		37,230	1,467	7
8	32	Interest Expense	Census Days	3,517,851	121	87,057		37,230	921	8
9	33	Real Estate Taxes	Census Days	3,517,851	121	103,201		37,230	1,092	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	$		$ 4,396	25

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: ML Group Design and Development
Street Address: 3424 Oakton St
City / State / Zip Code: Skokie, IL 60076
Phone Number: (842) 676-5300
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	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 Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10	Medical Supplies	Direct			$	$		$ 23,396	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					$	$		$ 23,396	25

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10	Payroll Services	Direct			$	$		$ 26,634	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$ 26,634	25

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related Long-Term											
1							$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6	Forbright		X	Revolving Line of Credit - Interest Only							76,431	6
7	IPFS Corporation		X	Prepaid Insurance - Interest Only							733	7
8												8
9	TOTAL Facility Related						$	$			$ 77,164	9
	B. Non-Facility Related*											
10	Interest Income		X								(9,999)	10
11												11
12												12
13	Allocated from CF St. Louis	X									921	13
14	TOTAL Non-Facility Related						$	$			$ (9,078)	14
15	TOTALS (line 9+line14)						$	$			$ 68,086	15

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

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

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2024 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	734,381	2
3. Under or (over) accrual (line 2 minus line 1).	$	734,381	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)	$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ 386,232 For ### Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$	2,500	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru	$	736,881	7

Assessed Value from Real Estate Tax Bill	2024	2,308,874	8
Real Estate Tax Bill for Calendar Year:	2020	740,193	9
	2021	636,570	10
	2022	699,887	11
	2023	632,607	12
	2024	733,289	13

Allocated from CF St. Louis: $1,092

FOR BHF USE ONLY

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

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity**
   This denial must be no more than four years old at the time the cost report is filed.

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Warren Barr Oak Lawn COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0057844

CONTACT PERSON REGARDING THIS REPORT John Epperson

TELEPHONE (312) 344-2883 FAX #: ( )

A. **Summary of Real Estate Tax Cost**

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

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	24-03-400-032-0000	Long Term Care Property	$ 733,289.00	$ 733,289.00
2.	10-23-406-034-0000	Home Office Allocation	$ 758,834.00	$ 1,092.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 1,492,123.00	$ 734,381.00

B. **Real Estate Tax Cost Allocations**

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

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

C. **Tax Bills**

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

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

Facility Name & ID Numb Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 38,616 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 2

C. Does the Operating Entity? [ ] (a) Own the Facility [ ] (b) Rent from a Related Organization. [X] (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization [X] (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's groun (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc. List entity name, type of business, square footage, and number of beds/units available (where applicable)

None.

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

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

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

If YES, give effective date of lease N/A

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

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

YES NO X If YES, please indicate name of the facility

IDPH license number of this related party and the date the present owners took ove:

N/A

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

If so, please complete the following:

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

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Allocated from CF St. Louis LLC			$ 936	1
2					2
3	TOTALS			$ 936	3

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

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

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

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

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$	$		$	$	$	1
2									2
3	Install Owner Supplied Base in 20 resident rooms ($3,200)	2023	3,096		20	155	155	464	3
4	Replace damaged fusible links on fire & smoke dampers ($5,250)	2023	5,079		20	254	254	762	4
5	Install new exterior laundry door, paint south side door ($8,700)	2023	8,416		20	421	421	1,262	5
6	Replace hot water circulation pump on boiler ($5,090)	2023	4,924		20	246	246	739	6
7	Warren Barr Oak Lawn monument face replacement	2023	8,918		20	446	446	1,338	7
8	Boiler Repair - new high limit switch, cold water feed pump	2023	3,657		20	183	183	549	8
9	Install new tile in shower room and aluminum panel in kitchen	2023	3,096		20	155	155	464	9
10	Drywall water damage replacement and pain	2024	3,650		20	183	183	365	10
11	Electrical and Lighting - hospital grade outlets and supply	2024	6,000		20	300	300	600	11
12	Repair storage tank leak	2024	5,246		20	262	262	525	12
13	Electrical & lighting - replace laundry room fixtures	2024	2,650		20	133	133	265	13
14	Electrical & lighting - install new outlet and remove old bracket - 48	2024	21,600		20	1,080	1,080	2,160	14
15	Water pipe replacement	2024	4,964		20	248	248	496	15
16	Glass installation - exterior entrance, interior door and 2nd floor	2024	4,765		20	238	238	477	16
17	Installation inner hallway automatic door	2024	3,736		20	187	187	374	17
18	Dining room PTAC units from Emergency Generator Panel EA	2025	2,984		10	298	298	298	18
19	Installation of new conduit and wiring on Rooms 141 and 143	2025	2,598		20	130	130	130	19
20	Electric consultation - generator	2025	3,140		20	157	157	157	20
21	Removal and replacement of circulator pump on exterior wall's boi	2025	4,280		20	214	214	214	21
22	Removal and replacement of 20ft cast iron with PVC	2025	3,449		20	172	172	172	22
23	Painting of 1st and 2nd floor including door and door frame	2025	14,875		20	744	744	744	23
24	Exterior paining - west side of the building	2025	3,750		20	188	188	188	24
25	Upgrade kitchen tile	2025	4,496		20	225	225	225	25
26	Door Protection System	2025	4,860		20	243	243	243	26
27	Repair and maintenance services - door detection edge	2025	4,860		20	243	243	243	27
28	Design, Achitectural and Construction Services	2025	1,470,671		20	73,534	73,534	73,534	28
29									29
30	Current year depreciation			79,856			(79,856)		30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,609,760	$ 79,856		$ 80,637	$ 781	$ 86,986	34

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 1,609,760	$ 79,856		$ 80,637	$ 781	$ 86,986	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,609,760	$ 79,856		$ 80,637	$ 781	$ 86,986	34

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		$ 1,609,760	$ 79,856		$ 80,637	$ 781	$ 86,986	1
2									2
3									3
4	Related Party								4
5	Buildings:								5
6	Allocated from CF St. Louis, LLC	2016	5,038	100	35	144	44	1,439	6
7									7
8	Leasehold Improvements:								8
9	Allocated from CF St. Louis, LLC	2016	69,825	480	20	3,491	3,011	34,912	9
10	Allocated from CF St. Louis, LLC	2017	1,621	42	20	81	39	729	10
11	Allocated from CF St. Louis, LLC	2019	14,689	377	20	734	357	5,141	11
12	Allocated from CF St. Louis, LLC	2020	773	20	20	39	19	232	12
13	Allocated from CF St. Louis, LLC	2021	2,743	70	20	137	67	686	13
14	Allocated from CF St. Louis, LLC	2022	4,534	116	20	227	111	907	14
15	Allocated from CF St. Louis, LLC	2023	632	16	20	32	16	95	15
16									16
17	Allocated from Legacy HC	2018	83		20	4	4	33	17
18	Allocated from Legacy HC	2020	63		20	3	3	19	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)		$ 1,709,761	$ 81,077		$ 85,529	$ 4,452	$ 131,180	34

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 174,999	$ 22,520	$ 17,501	$ (5,019)	10	$ 28,121	71
72	Current Year Purchases	28,832	13,213	2,883	(10,330)	10	2,883	72
73	Fully Depreciated Assets	2,805				10	2,825	73
74								74
75	TOTALS	$ 206,636	$ 35,733	$ 20,384	$ (15,349)		$ 33,829	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)	$ 1,917,333	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 116,810	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 105,913	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (10,897)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 165,008	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 Oak Lawn
0057844
Moveable Equipment Schedule
01/01/2025
12/31/2025

Company Name	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustments	Accumulated Straight Line Depreciation
Line 28: Prior Years					
Warren Barr Oak Lawn	170,387	22,285	17,039	(5,246)	25,338
Allocated from Legacy HC	35	-	4	4	11
Allocated from CF St. Louis,	4,577	235	458	223	2,772
Total	174,999	22,520	17,501	(5,019)	28,121
Line 29: Current Year					
Warren Barr Oak Lawn	28,832	13,213	2,883	(10,330)	2,883
Allocated from Legacy HC	-	-	-	-	-
Allocated from CF St. Louis,	-	-	-	-	-
Total	28,832	13,213	2,883	(10,330)	2,883
Line 30: Fully Depreciated					
Warren Barr Oak Lawn	-	-	-	-	
Allocated from Legacy HC	2,805	-	-	-	2,825
Allocated from CF St. Louis,	-	-	-	-	-
Total	2,805	-	-	-	2,825
Total (Should tie to page 13)					
Warren Barr Oak Lawn	199,219	35,498	19,922	(15,576)	28,221
Allocated from Legacy HC	2,840	-	4	4	2,836
Allocated from CF St. Louis,	4,577	235	458	223	2,772
Total	206,636	35,733	20,384	(15,349)	33,829

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Integra WIP Tenant LLC
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. [X] 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:				$ 1,404,314			3
4	Additions							4
5	Allocated from Legacy HC				11,663			5
6								6
7	TOTAL				$ 1,415,977 **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease ____.

9. Option to Buy: [ ] YES [ ] NO Terms: ____ *

10. Effective dates of current rental agreement:
    Beginning ____
    Ending ____

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

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

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO
16. Rental Amount for movable equipment: $ 135 Description: Allocated from Legacy HC
    (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		$	$ 961	17
18					18
19					19
20					20
21	TOTAL		$	$ 961	21

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

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

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

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

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

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

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

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A-1	hrs	$ 451,910		$	$		$ 451,910	1
2	Licensed Speech and Language Development Therapist	10A-1	hrs	169,348					169,348	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-1	hrs	519,575					519,575	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				731,593		731,593	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			111,457		235,140	177,545		524,142	13
14	TOTAL			$ 1,252,290		$ 235,140	$ 909,138		$ 2,396,568	14

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

Facility Name & ID Number Warren Barr Oak Lawn **#** 0057844 **Report Period Beginning:** 01/01/2025 **Ending:** 12/31/2025

SPECIAL SERVICES - SUPPLEMENTAL SCHEDULE

	Special Services - Supplies (Column 6 - Other)		Amount
13A	Supplies - Medical	39-2	145,702
13B	Supplies - G-Tube	39-2	21,124
13C	Oxygen	39-2	10,719
13D			
13E			
13F			
13G			
13 H			
13I			
13J			
			177,545
	Special Services - Outside (Column 5 - Other)		
13K	Durable Medical Equipment	39-3	31,061
13L	Radiology	39-3	39,777
13M	Laboratory	39-3	162,130
13N	Oxygen Equipment Rental	39-3	2,172
13O			
13P			
13Q			
13R			
13S			
13T			
			235,140

	Special Services - Salary (Column 3 - Staff)		Amount
13U	Therapy Manager - Regular and Non-productive	10A-1	85,986
13V	Therapy Concierge - Regular and Non-productive	10A-1	25,471
13W			
13X			
13Y			
13Z			
			111,457

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 106,386	$	1
2	Cash-Patient Deposits	750		2
3	Accounts & Short-Term Notes Receivable Patients (less allowance)	3,125,330		3
4	Supply Inventory (priced a)			4
5	Short-Term Investments			5
6	Prepaid Insurance	10,258		6
7	Other Prepaid Expenses	138,842		7
8	Accounts Receivable (owners or related parties			8
9	Other(specify): See Attached	12,415		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,393,981	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cos	874,567		15
16	Equipment, at Historical Cost	199,219		16
17	Accumulated Depreciation (book methods	(150,519)		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	13,484,752		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 14,408,019	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 17,802,000	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 328,163	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	595,783		30
31	Accrued Taxes Payable (excluding real estate taxes)	24,904		31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached	222,131		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,170,981	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached	15,937,802		43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 15,937,802	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 17,108,783	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 693,217	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 17,802,000	$	48

***(See instructions.)**

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 **Report Period Beginning:** 1/1/2025 **Ending:** 12/31/2025

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

	Other Current Assets	Amount	Amount
09A	Refund	23,182	
09B	Exchange	69,776	
09C	Insurance Refund Exchange	(10,934)	
09D	Accounts Receivable - Quality Incentive	(209,971)	
09E	C.N.A. Tenure Program	278,214	
09F	Employee Loans	(2,553)	
09G	Accrued Rent	(172,635)	
09H	Due to/from Medicare	37,336	
09I			
09J			
		12,415	-

	Other Current Liabilities	Amount	Amount
36A	Accrued Accounting Fees	12,458	
36B	Accrued Monthly Assessment Fee	199,388	
36C	Due to BCBS - UPP	10,285	
36D			
36E			
36FE			
36G			
36H			
36I			
36J			
		222,131	-

	Other Non-Current Assets:	Amount	Amount
23A	Finance Right Of Use Asset	(45,243)	
23B	Right Of Use Asset	#########	
23C	Finance Right Of Use Asset	77,560	
23D	Right Of Use Asset Acc Amortization	(1,004,378)	
23E	Security Deposit	4,905	
23F	Option/Rent Deposit	790,349	
23G	Due to Related Party Transactions	(31,216)	
23H	Due To/From Prior Owner	109,561	
23I	Accrued Management Fees Entities	(1,723)	
23J	Note Payable - 10 Pack Forbright	1,744,110	
		#########	-

	Other Non-Current Liabilities	Amount	Amount
43A	Due To/From - Peterson Park & Promedica	-	
43B	Due To/From - 10 Pack Forbright Interco	3,890,675	
43C	Right Of Use Lease Liability	#########	
43D	Finance Lease Liability	34,350	
43E			
43F			
43G			
43H			
43I			
43J			
		#########	-

Facility Name & ID Numbe: Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (220,843)	1
2	Restatements (describe)		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (220,843)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43	1,106,200	7
8	Aquisitions of Pooled Companie:		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purpose:		12
13	Dividends Paid or Other Distributions to Owner:	(192,140)	13
14	Donated Property, Plant, and Equipmen		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 914,060	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)**	$ 693,217	24 *

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

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 24,871,478	1
2	Discounts and Allowances for all Levels	(13,979,026)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 10,892,452	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	6,558,372	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 6,558,372	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	681,436	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	123,319	19
20	Radiology and X-Ray	37,990	20
21	Other Medical Services	118,946	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 961,691	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income**	9,999	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 9,999	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	See Supplement Schedule	225,942	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 225,942	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 18,648,456	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,730,927	31
32	Health Care	7,241,221	32
33	General Administration	3,551,864	33
	B. Capital Expense		
34	Ownership	2,330,121	34
	C. Ancillary Expense		
35	Special Cost Centers	2,064,904	35
36	Provider Participation Fee	623,219	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 17,542,256	40
41	**Income before Income Taxes (line 30 minus line 40)****	1,106,200	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 1,106,200	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	$ 1,386,278.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS	2,278,875.00	45
46	MMAI-Medicaid is the Primary Paye	274,796.00	46
47	MMAI-Medicare is the Primary Paye	274,747.00	47
48	Private Pay	654,461.00	48
49	Medicare Part A	2,886,794.00	49
50	Other-(specify) Insurance	3,136,501.00	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	$ 10,892,452	56

Facility Name & ID Number **Warren Barr Oak Lawn** **#** **0057844** **Report Period Beginning:** **1/1/2025** **Ending:** **12/31/2025**

SUPPLEMENTAL SCHEDULE OF REVENUES

	Description		Amount
28A	COVID - 19 Stimulus		-
28B	Discounts Earned	(Adj on pg 5)	2,577
28C	Quality Incentive		102,279
28D	Rebates		4,302
28E			
28F			
28G			
28H			
28I			
28J			
			109,158

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

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

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,898	2,057	$ 162,335	$ 78.92	1
2	Assistant Director of Nursing	1,548	1,715	102,681	59.87	2
3	Registered Nurses	23,126	26,345	1,326,036	50.33	3
4	Licensed Practical Nurses	26,216	29,992	1,319,001	43.98	4
5	CNAs & Orderlies	47,275	53,931	1,310,545	24.30	5
6	CNA Trainees					6
7	Licensed Therapist	27,014	30,239	1,282,683	42.42	7
8	Rehab/Therapy Aides	4,719	5,235	159,065	30.38	8
9	Activity Director	1,528	1,718	39,377	22.92	9
10	Activity Assistants	4,379	4,856	91,228	18.79	10
11	Social Service Workers	5,766	6,357	239,382	37.66	11
12	Dietician	1,949	2,082	97,817	46.98	12
13	Food Service Supervisor	1,968	2,120	62,020	29.25	13
14	Head Cook	4,654	5,387	117,549	21.82	14
15	Cook Helpers/Assistants	8,370	9,143	184,186	20.15	15
16	Dishwashers					16
17	Maintenance Workers	3,675	4,142	150,470	36.33	17
18	Housekeepers	6,676	7,378	141,433	19.17	18
19	Laundry	9,816	10,781	208,374	19.33	19
20	Administrator	1,920	2,184	240,056	109.92	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,148	2,357	79,964	33.93	23
24	Clerical	11,408	12,719	345,320	27.15	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	1,864	2,128	56,847	26.71	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	197,917	222,866	$ 7,716,369 *	$ 34.62	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	22,800	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	6,438	10-03	38
39	Pharmacist Consultant	Monthly	25,492	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	2,516	11-03	44
45	Social Service Consultant	Monthly	4,624	12-03	45
46	Other(specify)				46
47	Rehab Consultant	Monthly	48,000	10a-03	47
48					48
49	TOTAL (lines 35 - 48)		$ 109,870		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	7,681	$ 422,928	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	20,501	499,884	10-03	52
53	TOTAL (lines 50 - 52)	28,182	$ 922,812		53

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Jennifer Benco	Administrator	0	$ 240,056
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 240,056

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	$ 64,047
Legacy Healthcare Financial Services	Accounting	31,600
ProPay HR LLC	Payroll Processing	34,491
Onyx Procurement Solutions	Procurement	6,120
People Powered Nursing	Labor Management Consultant	34,653
HCCI	Data Analytics	15,957
Achieve Accreditation LLC	Accreditation Services	12,600
Apploi Corp	Labor Management Consultant	8,183
AR Proactive Workflows	Billing Consultant	5,364
Legacy Healthcare Financial Services	Accounting	5,319
Compliagent	Compliance	2,772
See Supplemental Schedule		6,040
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 227,146

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 81,475
Unemployment Compensation Insurance	99,829
FICA Taxes	559,840
Employee Health Insurance	170,075
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Employee Benefits	25,525
Employee Physical Exams	22,799
Voluntary Benefit Contribution	23,976
401K Expense	26,980
Union Pension	27,159
TOTAL (agree to Schedule V, line 22, col.8)	$ 1,037,658

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

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

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 10)	1,037
Patient Background Checks 180	18,000
Association Dues (total from pg 22, #4)	21,228
Other Dues & Subscriptions	10,635
Licenses & Permits	1,553
Allocation from Legacy Healthcare Financial	1,228
Less: Public Relations Expense	( )
PAC and Lobbying payments	(10,614)
All non-allowable advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 45,057

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,345
Allocation from Legacy HC	619
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,964

**See instructions.

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$

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

B. Administrative - Other

Description	Amount
	$

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

C. Professional Services

Vendor/Payee	Type	Amount
CertiSurv, LLC	Survey Services	$ 325
Huron Consulting Group, LLC	Strategy Consultant	504
Optum	Claims Management	517
IIT/Sourcetech	Hospitality Solutions Software	600
Sogolytics, LLC	Data Analytics	670
Collaborative Healthcare Urgency G	Restore Services	314
Aida Healthcare	Placement Solution	496
Language Line Services, Inc.	Interpretation and Translation	700
Personnel Planners	Unemployment Consultant	1,850
TAP Innovations, LLC	Data Analytics	66

TOTAL (agree to Schedule V, line 19, column 3) $ 6,040
(For legal fee disclosure, see page 39 of instructions)

D. Employee Benefits and Payroll Taxes

Description	Amount
	$

WARREN BARR OAK LAWN
0057844
Legal Schedule
01/01/2025 - 12/312/2025

Date	G/L Account No.	Payee/Vendor	Type of Service Provided	Amount	Adjustme	Adjusted Amount
1/27/2025	580063	Meyer Magence	General Counsel	2,975	-	2,975
1/31/2025	580063	Stone Pogrund &	Collections and Guardianships	4,231	4,231	-
2/8/2025	580063	Corporation Service Company	Statutory Representation / Annual Report	104	104	-
2/13/2025	580063	Meyer Magence	General Counsel	788	-	788
2/28/2025	580063	Stone Pogrund &	Collections and Guardianships	832	832	-
3/28/2025	580063	Meyer Magence	General Counsel	613	-	613
3/31/2025	580063	Stone Pogrund &	Collections and Guardianships	3,234	3,234	-
4/23/2025	580063	Neal Gerber Eisenberg	General Counsel	48	-	48
4/30/2025	580063	Forbright Bank	RLOC - retainage fee	50	50	-
4/30/2025	580063	Stone Pogrund &	Collections and Guardianships	2,260	2,260	-
5/20/2025	580063	Stout Risius Ross	Valuation	6,289	6,289	-
5/27/2025	580063	Meyer Magence	General Counsel	88	-	88
5/31/2025	580063	Stone Pogrund &	Collections and Guardianships	1,029	1,029	-
6/1/2025	580063	Skidelsky & Associates	Real Estate Tax Assessment	2,500	-	2,500
6/27/2025	580063	Meyer Magence	General Counsel	263	-	263
6/30/2025	580063	Stone Pogrund &	Collections and Guardianships	2,765	2,765	-
7/1/2025	580063	Neal Gerber Eisenberg	General Counsel	(122)	(122)	-
7/28/2025	580063	Meyer Magence	General Counsel	1,313	-	1,313
7/31/2025	580063	Stone Pogrund &	Collections and Guardianships	1,689	1,689	-
8/25/2025	580063	Law Hesselbaum	Regulatory Compliance	85	-	85
8/27/2025	580063	Meyer Magence	General Counsel	175	-	175
8/31/2025	580063	Stone Pogrund &	Collections and Guardianships	1,933	1,933	-
9/17/2025	580063	Meyer Magence	General Counsel	963	-	963
9/30/2025	580063	Stone Pogrund &	Collections and Guardianships	2,990	2,990	-
10/1/2025	580063	Corporation Service Company	Statutory Representation / Annual Report	198	198	-
10/22/2025	580063	Meyer Magence	General Counsel	88	-	88
10/31/2025	580063	Stone Pogrund &	Collections and Guardianships	3,722	3,722	-
11/21/2025	580063	Neal Gerber Eisenberg	General Counsel	38	-	38
11/24/2025	580063	Meyer Magence	General Counsel	88	-	88
11/30/2025	580063	Stone Pogrund &	Collections and Guardianships	2,539	2,539	-
12/9/2025	580063	Meyer Magence	General Counsel	88	-	88
12/17/2025	580063	Neal Gerber Eisenberg	General Counsel	90	-	90
12/31/2025	580063	Stone Pogrund &	Collections and Guardianships	1,608	1,608	-
3/24/2025	580063	von Briesen & Roper	General Counsel	1,314		1,314
4/29/2025	580063	von Briesen & Roper	General Counsel	183		183
5/20/2025	580063	von Briesen & Roper	General Counsel	1,205		1,205
6/20/2025	580063	Margarite Johnson	Employment lagal	2,500	2,500	-
6/20/2025	580063	Spielberger Law Group	Employment lagal	5,000	5,000	-
9/18/2025	580063	von Briesen & Roper	General Counsel	949		949
11/24/2025	580063	von Briesen & Roper	General Counsel	2,957		2,957
11/24/2025	580063	von Briesen & Roper	General Counsel	1,433		1,433
12/18/2025	580063	von Briesen & Roper	General Counsel	2,959		2,959
Total				**64,047**	**42,851**	**21,196**

Facility Name & ID Number Warren Barr Oak Lawn # 0057844 Report Period Beginning: 01/01/2025 Ending: 12/31/2025

XX. GENERAL INFORMATION:

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

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

Association Name	Amount
HEALTH CARE COUNCIL OF IL (HCCI)	10,614
	10,614 Total

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

HEALTH CARE COUNCIL OF IL (HCCI)	10,614
	10,614 Total

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

HEALTH CARE COUNCIL OF IL (HCCI)	21,228
	21,228 Total

(5) Indicate the total amount of both disposable and non-disposable incontinent expens
and the location of this expense on Sch. V. $ 58,823 Line 10

(6) Have all costs reported on this form been determined using accounting procedure
consistent with prior reports? Yes If NO, attach a complete explanation

(7) Indicate the amount of the Provider Participation Fees paid and accrued to the Departmei
during this cost report period. $ 623,219
This amount is to be recorded on line 42 of Schedule V

(8) Are there any salary costs which have been allocated to more than one line on Schedule
for an individual employee? No If YES, attach an explanation of the allocatior

(9) Have costs for all supplies and services which are of the type that can be billed t
the Department, in addition to the daily rate, been properly classifie
in the Ancillary Section of Schedule V Yes

(10) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? No For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions.

(11) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ None Has any meal income been offset agains
related costs? N/A Indicate the amount $ None

(12) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? No If YES, please indicate the amount of income earned from such
program during this reporting period. $ N/A
c. What percent of all travel expense relates to transportation of nurses and patients 100% LN1
d. Have vehicle usage logs been maintained N/A
e. Are all vehicles stored at the nursing home during the night and all othe
times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjuste
out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing sucl
transportation during this reporting period. $ N/A

(13) Has an audit been performed by an independent certified public accounting firm No
Firm Name: N/A

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

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