

VII. RELATED PARTIES (continued)

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

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

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

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

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

Facility Name & ID Number Whitehall of Deerfield # 0057471 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1						\$	\$			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	Whitehall of Deerfield
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0057471

Report Period Beginning:

01/01/2025

Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Legacy Healthcare Financial Services

Street Address

3450 Oakton Street

City / State / Zip Code

Skokie, IL 60076

Phone Number

((847) 679-9797

Fax Number

((847) 683-2900

	1 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		\$ 238	1
2	3	Housekeeping	Census Days / Direct Allocation		121	39,313			538	2
3	5	Heat and other Utilities	Census Days / Direct Allocation		121	40,732			557	3
4	6	Maintenece	Census Days / Direct Allocation		121	1,086,339			10,208	4
5	7	Other (specify):*Employee Benefi	Census Days / Direct Allocation		121	115,823			865	5
6	9	Medical Director	Census Days / Direct Allocation		121	389,400	1,007,031		5,324	6
7	10	Nursing and Medical Records	Census Days / Direct Allocation		121	7,945,861	12,523,114		91,979	7
8	10A	Therapy	Census Days / Direct Allocation		121	176,684	152,483		2,416	8
9	11	Activities	Census Days / Direct Allocation		121	7,371			101	9
10	12	Social Services	Census Days / Direct Allocation		121	144,309	144,309		1,973	10
11	15	Other (specify):*Employee Benefi	Census Days / Direct Allocation		121	1,241,625			15,108	11
12	17	Administrative	Census Days / Direct Allocation		121	5,453,317			45,141	12
13	19	Professional Services	Census Days / Direct Allocation		121	4,691,102	5,453,317		64,139	13
14	20	Dues, Fees, Subscriptions & Prom	Census Days / Direct Allocation		121	116,052			1,587	14
15	21	Clerical & General Office Expens	Census Days / Direct Allocation		121	20,639,396	19,821,678		241,232	15
16	24	Travel and Seminar	Census Days / Direct Allocation		121	58,495			800	16
17	25	Other Admin. Staff Transportatio	Census Days / Direct Allocation		121	221,955			3,035	17
18	26	Insurance-Prop.Liab.Malpractice	Census Days / Direct Allocation		121	489,395			6,691	18
19	27	Other (specify):* Employee Benef	Census Days / Direct Allocation		121	2,646,369			27,684	19
20	32	Interest	Census Days / Direct Allocation		121	(175,042)			(2,393)	20
21	34	Rent-Facility & Grounds	Census Days / Direct Allocation		121	1,102,008			15,067	21
22	35	Equipment Rental	Census Days / Direct Allocation		121	12,712			174	22
23	35	Auto Rental	Census Days / Direct Allocation		121	90,802			1,241	23
24										24
25	TOTALS					\$ 46,551,435	\$ 39,290,792		\$ 533,705	25

Facility Name & ID Number Whitehall of Deerfield # 0057471 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	5	Utilities	Census Days	3,517,851	121	\$ 31,540	\$	48,098	\$ 431	1
2	6	Repairs and Maintenance	Census Days	3,517,851	121	39,680		48,098	543	2
3	19	Real Estate Appraisal Fee	Census Days	3,517,851	121	3,155		48,098	43	3
4	20	Professional Fees	Census Days	3,517,851	121			48,098		4
5	21	Office Expense	Census Days	3,517,851	121	2,733		48,098	37	5
6	26	Insurance	Census Days	3,517,851	121	9,443		48,098	129	6
7	30	Depreciation	Census Days	3,517,851	121	138,584		48,098	1,895	7
8	32	Interest Expense	Census Days	3,517,851	121	87,057		48,098	1,190	8
9	33	Real Estate Taxes	Census Days	3,517,851	121	103,201		48,098	1,411	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	\$		\$ 5,679	25

Facility Name & ID Number Whitehall of Deerfield # 0057471 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 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		\$	\$		\$(82)	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				\$	\$		\$(82)	25

Facility Name & ID Number Whitehall of Deerfield # 0057471 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1	10	Medical Supplies	Direct		\$	\$		\$ 34,878	1
	2									2
	3									3
	4									4
	5									5
	6									6
	7									7
	8									8
	9									9
	10									10
	11									11
	12									12
	13									13
	14									14
	15									15
	16									16
	17									17
	18									18
	19									19
	20									20
	21									21
	22									22
	23									23
	24									24
	25	TOTALS				\$	\$		\$ 34,878	25

Facility Name & ID Number Whitehall of Deerfield # 0057471 Report Period Beginning: 01/01/2025 Ending: 2/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
	1	19	Payroll Services	Direct		\$	\$		\$ 39,575	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				\$	\$		\$ 39,575	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

	1	2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Forbright Bank		X	Mortgage Payable			\$	18,913,182			\$	1,416,076	1
2													2
3													3
4													4
5													5
	Working Capital												
6	Wintrust		X	Revolving Line of Credit				2,298,337				191,101	6
7	IPFS Policy		X	Prepaid Insurance - Interest Only								143	7
8													8
9	TOTAL Facility Related						\$	21,211,519			\$	1,607,320	9
	B. Non-Facility Related*												
10	Interest Income		X									(112)	10
11	CapEx Loan Offset		X									(35,614)	11
12													12
13	Allocated from CF St. Louis	X										1,190	13
14	TOTAL Non-Facility Related						\$				\$	(34,536)	14
15	TOTALS (line 9+line14)						\$	21,211,519			\$	1,572,784	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2024 report.			\$	59,327	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.)			\$	234,326	2
3. Under or (over) accrual (line 2 minus line 1).			\$	174,999	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	29,339	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.					
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	204,338	7
Assessed Value from Real Estate Tax Bill	2024	2,522,842	8		
Real Estate Tax Bill for Calendar Year:	2020	185,870	9		
	2021	193,263	10		
	2022	204,588	11		
	2023	228,127	12		
	2024	232,915	13		
2025 Accrual = \$236,549 X 0.124 = \$29,339					
Allocated from CF St. Louis: \$1,411					

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

Whitehall of Deerfield

COUNTY

Lake

FACILITY IDPH LICENSE NUMBER

0057471

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)	(B)	(C)	(D)
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1.	16-33-301-015	Long Term Care Property	\$ 232,914.58	\$ 232,914.58
2.	10-23-406-034-0000	Home Office Allocation	\$ 733,268.49	\$ 1,411.00
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 966,183.07	\$ 234,325.58

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

70,999

B. General Construction Type:

Exterior

Concrete Block

Frame

Concrete

Number of Stories

7

C. Does the Operating Entity?

☐

(a) Own the Facility

☒

(b) Rent from a Related Organization.

☐

(c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☒

(a) Own the Equipment

☒

(b) Rent equipment from a Related Organization

☒

(c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's 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

X

NO

If YES, please indicate name of the facility

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

Whitehall North, LLC, IDPH# 0045474, present owner took over 8/22/2022.

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

☐

YES

☒

NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		2022	\$ 500,000	1
2	Allocated from CF St. Lous LLC			1,209	2
3	TOTALS			\$ 501,209	3

XI. OWNERSHIP COSTS (continued)

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

	1		2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	190		2022	1974	\$ 6,112,580	\$	39	\$ 156,733	\$ 156,733	\$ 3,742,334	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		2003		1,871		20			1,871	9
10	Various		2004		115,196		20	5,760	5,760	106,479	10
11	Various		2005		593,109		20	29,655	29,655	529,249	11
12	Various		2006		907,973		20	30,243	30,243	907,973	12
13	Various		2007		140,414		20			140,414	13
14	Various		2008		507,177		20			507,177	14
15	Various		2009		188,946		20			188,946	15
16	Various		2010		100,488		20			100,488	16
17	Various		2011		57,840		20			57,840	17
18	Various		2012		287,452		20			287,452	18
19	Various		2013		503,082		20	21,528	21,528	503,082	19
20	Various		2014		187,961		20	9,398	9,398	178,850	20
21	Various		2015		139,894		20	6,995	6,995	118,529	21
22	Various		2016		117,202		20	5,860	5,860	88,655	22
23	Various		2017		219,070		20	10,954	10,954	87,356	23
24	Various		2018		40,637		20	2,032	2,032	18,138	24
25	Various		2019		281,921		20	14,096	14,096	98,672	25
26	Various		2020		244,214		20	12,211	12,211	73,266	26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

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

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

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)

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

1 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)		\$ 10,747,027	\$		\$ 305,464	\$ 305,464	\$ 7,736,770	70

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

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		\$ 10,747,027	\$		\$ 305,464	\$ 305,464	\$ 7,736,770	1
2	Bathroom Remodeling	2021	170,950		20	8,548	8,548	42,740	2
3	Room Restoration	2021	19,600		20	980	980	4,900	3
4	Careworx - Licensing And Server	2021	19,835		20	992	992	4,960	4
5	Sealcoat And Paving Of Parking Lot	2021	8,070		20	404	404	2,020	5
6	Tuckpointing/Patching/Painting - Front Elevation	2021	6,400		20	320	320	1,600	6
7	Wall Repairs	2021	19,750		20	988	988	4,940	7
8	Replace Water Heater	2021	20,250		20	1,013	1,013	5,063	8
9	Kitchen Piping - Install Clean-Out	2021	26,550		20	1,328	1,328	6,640	9
10	Install New Kitchen Pipe	2021	6,270		20	314	314	1,570	10
11	Repair 100' Of Wall Flashing - North End	2021	4,545		20	227	227	1,135	11
12	Elevator Repair - Replace Gasket In Pit	2021	7,917		20	396	396	1,980	12
13	Repair Elevator Door Operator	2021	2,786		20	139	139	695	13
14	Well Assembly For Steam Line	2021	2,757		20	138	138	690	14
15	Rebuilt Heat Circulation Pump - 1St Flr Boiler Rm	2021	3,609		20	180	180	900	15
16	Rebuilt Cirulation Pump - South Boiler Room	2021	4,843		20	242	242	1,210	16
17	Roof Leak Repair	2021	2,585		20	129	129	645	17
18	Parking Lot Pothole Repairs	2021	4,550		20	228	228	1,140	18
19	Von Duprin Door Exit Device	2021	4,934		20	247	247	1,235	19
20	Repair Water Leaks/Faucet On 3 Sinks	2021	4,343		20	217	217	1,085	20
21	Install 2 Video Intercom, Install Keypad On Side Entrance Door	2022	5,012		20	251	251	1,004	21
22	Fire Alar?n System,Batteries, Lcd Annunciators (35,854)	2022	34,882		20	1,744	1,744	6,976	22
23	New Compressor For Walk In Cooler (5,582)	2022	5,430		20	272	272	1,088	23
24	Patch Roof Leak On Sw End Of Hallway (5,850)	2022	5,691		20	285	285	1,140	24
25	Rebuilt North Boiler Rm Backflow On Fire System (3,050)	2022	2,967		20	148	148	592	25
26	Rsdnt Rins - Repair DrywallWallpaper/Paint/Ceiling Lights	2022	62,290		20	3,115	3,115	12,460	26
27	Repaired Roof On North End - 100' Of Wall Flashing	2022	9,090		20	455	455	1,820	27
28	Repair Galvanized Pipes In Mechanical Room	2022	6,950		20	348	348	1,392	28
29	Replace 4" Rpz In N. Mech Room, Replace Storage Tank	2022	12,793		20	640	640	2,560	29
30	Replace Condensing Unit For Walk In Cooler	2022	7,698		20	385	385	1,925	30
31	Installed Wiring For Bath Stations - Unit 157	2022	2,732		20	137	137	548	31
32	Repaired Pressure Switch On Chiller	2022	4,559		20	228	228	912	32
33	Fill And Roll Potholes Throughout Parking Lot (2,800)	2023	2,709		20	135	135	406	33
34	TOTAL (lines 1 thru 33)		\$ 11,250,374	\$		\$ 330,637	\$ 330,637	\$ 7,854,741	34

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

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		\$ 11,250,374	\$		\$ 330,637	\$ 330,637	\$ 7,854,741	1
2	Roof Work & Piping - Cut Out Two Reinstatements For Connectin	2023	29,923		20	1,496	1,496	4,488	2
3	Install New Condensing Coil,Pipes,Fittings For Existing Condensin	2023	15,237		20	762	762	2,286	3
4	Rewire Shorted Electrical Outlets In Utility Rm, Repair 5 Roof Toj	2023	2,452		20	123	123	368	4
5	Install New Fire Rate Door In Physical Therapy Room (6,950)	2023	6,723		20	336	336	1,008	5
6	Generator-Replace Fuel Pressure Gauge, Fuel Hoses And Filters (4	2023	4,484		20	224	224	672	6
7	Generator Repair - Retrofit Mechanical Governor With Electronic	2023	6,845		20	342	342	1,027	7
8	Room 102 Electrical Work - Re-Punched Conductors At Bath Stati	2023	2,704		20	135	135	405	8
9	Replace Hydraulic Valve On Elevator (11,948)	2023	11,558		20	578	578	1,734	9
10	Replace Os&Y Valve And Install 2 New Tamper Switches On Fire	2023	3,246		20	162	162	487	10
11	Installed New 3D Door Scan On Elevator #4 (3,726	2023	3,605		20	180	180	360	11
12	New Fire Alar?n System (18,766)	2023	18,154		20	908	908	2,723	12
13	Repair 20 Feet Of Wall Flashing Causing Roof Leaks (16,570)	2023	16,030		20	802	802	2,405	13
14	Sewer Repair - New Inverter Sewer Lid, New Precast Sewer Comp	2023	4,063		20	203	203	609	14
15	Install New Electrical Panel For Line On Control Panel (3,269)	2023	3,162		20	158	158	474	15
16	Valve Replacement On Car #4 Of Elevator (13,560)	2023	13,118		20	656	656	1,968	16
17	New Compressor For Walk In Cooler (5,582)	2023	5,400		20	270	270	810	17
18	Facility Exterior Improvements (685,458)	2023	663,112		20	33,156	33,156	99,467	18
19	Boiler Repair - Replace Burner Controls (5,440)	2023	5,263		20	263	263	789	19
20	Replace Blower Motor In Room 106 Unit (2,753)	2023	2,663		20	133	133	399	20
21	RC0013280S-Completed Authorized Repairs of Roof.	2024	10,600		20	530	530	795	21
22	Completed the cylinder gland packing replacement as per quote.	2024	3,900		20	195	195	293	22
23	Assembled blower assembly Installed replacement	2024	3,385		20	169	169	254	23
24	Repairing of major pipe rupture in nursing station. Plumbing pipe	2024	27,224		20	1,361	1,361	2,042	24
25	fixed by others.	2024			20				25
26	Basement water repair-Blue meeting room, big office room, small	2024	41,998		20	2,100	2,100	3,150	26
27	office room, gift shop room, supply room, sinall office end of hally	2024			20				27
28	Prime floor,Pour self leveling compound on floor in edges, Paint o	2024			20				28
29	based paint, - Paint all door frames with matching existing paint,	2024			20				29
30	Install chair railing around entire room Install drywall on ceiling,	2024			20				30
31	White Dove paint.	2024			20				31
32	Fill & Roll Potholes up to 2 tons	2024	2,800		20	140	140	210	32
33					20				33
34	TOTAL (lines 1 thru 33)		\$ 12,158,023	\$		\$ 376,020	\$ 376,020	\$ 7,983,964	34

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

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		\$ 12,158,023	\$		\$ 376,020	\$ 376,020	\$ 7,983,964	1
2	Install 5 inches of 4,000 PSI ready mix concrete. Barricade area unt	2024	4,200		20	210	210	315	2
3	the concrete is fully cured.								3
4	Clean lots in preparation of sealer, Fill & Roll. Potholes	2024	12,600		20	630	630	945	4
5	Supply And Install New Backflow Devices.	2024	7,217		20	361	361	541	5
6	Replaced leaking HW piping in hallway outside of laundry room.	2024	5,965		20	298	298	447	6
7	Installed the new motor in the fan coil.	2024	2,653		20	133	133	199	7
8	Replace wall fixture above bed, Cooper Lighting LED panels and T	2024	2,683		20	134	134	202	8
9	lamps.								9
10	Replaced Broken 6" Storm Piping. Replaced Elevator Sump Pump.	2024	3,621		20	181	181	272	10
11	Cut out and replaced rotted sewer line above south boiler room								11
12	water heaters.	2024	2,835		20	142	142	213	12
13	Install and and hall stations, and new phone station.	2025	53,793		20	2,690	2,690	2,690	13
14	Sewage Ejector System	2025	9,450		20	473	473	473	14
15	Commercial Window Film	2025	10,500		20	525	525	525	15
16	Facility maintenance including plumbing, electrical, HVAC, sanitat	2025	2,790		20	140	140	140	16
17	Architectural Design (Phase 1A) and Design Visioning (Phase 1B)	2025	10,000		20	500	500	500	17
18	Design Development (Phase 1C)	2025	23,960		20	1,198	1,198	1,198	18
19	Design Specifications (Page 1D)	2025	19,000		20	950	950	950	19
20	Scaffolding to bridge over the glass roof.	2025	8,800		20	440	440	440	20
21	Flooring for kitchen tile	2025	4,496		20	225	225	225	21
22	Roof repair service	2025	5,215		20	261	261	261	22
23	Chiller coil replacement (1/2)	2025	9,235		20	462	462	462	23
24	Removal and installation of Remote Terminal Unit (1/2)	2025	9,290		20	465	465	465	24
25	Removal and installation of Remote Terminal Unit (2/2)	2025	9,290		20	465	465	465	25
26	Chiller coil replacement (2/2)	2025	9,235		20	462	462	462	26
27	Commercial paving with asphalt patching and new ring for sewer	2025	8,550		20	428	428	428	27
28	Repair of sewer	2025	3,200		20	160	160	160	28
29	Emergency repairs were completed to fix multiple leaks.	2025	44,551		20	2,228	2,228	2,228	29
30	Parking pole lights	2025	8,370		20	419	419	419	30
31									31
32	Reconcile book depreciation			102,494			(102,494)		32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,449,522	\$ 102,494		\$ 390,595	\$ 288,101	\$ 7,999,584	34

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

XL OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 12,449,522	\$ 102,494		\$ 390,595	\$ 288,101	\$ 7,999,584	1
2	Buildings:								2
3	Allocated from CF St. Louis, LLC	2016	6,508	129	35	186	57	1,859	3
4									4
5	Leasehold Improvements:								5
6	Allocated from CF St. Louis, LLC	2016	90,208	620	20	4,510	3,890	45,104	6
7	Allocated from CF St. Louis, LLC	2017	2,094	54	20	105	51	942	7
8	Allocated from CF St. Louis, LLC	2019	18,977	487	20	949	462	6,642	8
9	Allocated from CF St. Louis, LLC	2020	998	26	20	50	24	299	9
10	Allocated from CF St. Louis, LLC	2021	3,544	91	20	177	86	886	10
11	Allocated from CF St. Louis, LLC	2022	5,858	150	20	293	143	1,172	11
12	Allocated from CF St. Louis, LLC	2023	816	21	20	41	20	122	12
13									13
14	Allocated from Legacy HC	2018	108		20	5	5	43	14
15	Allocated from Legacy HC	2020	81		20	4	4	24	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,578,714	\$ 104,072		\$ 396,915	\$ 292,843	\$ 8,056,677	34

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

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	\$ 302,709	\$ 59,094	\$ 30,271	\$ (28,823)		\$ 133,682	71
72	Current Year Purchases	145,841	14,712	14,584	(128)		14,584	72
73	Fully Depreciated Assets	3,624					3,624	73
74								74
75	TOTALS	\$ 452,174	\$ 73,806	\$ 44,855	\$ (28,951)		\$ 151,890	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	2	
	Reference	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)	\$ 13,532,097	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 177,878	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 441,770	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 263,892	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 8,208,567	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.

Whitehall of Deerfield
0057471
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					
Whitehall of Deerfield	296,751	58,790	29,675	(29,115)	130,087
Allocated from Legacy HC	45	-	5	5	14
Allocated from CF St. Louis, LLC	5,913	304	591	287	3,581
Total	302,709	59,094	30,271	(28,823)	133,682
Line 29: Current Year					
Whitehall of Deerfield	145,841	14,712	14,584	(128)	14,584
WH North Property, LLC	-	-	-	-	
Allocated from Legacy HC	-	-	-	-	-
Allocated from CF St. Louis, LLC	-	-	-	-	-
Total	145,841	14,712	14,584	(128)	14,584
Line 30: Fully Depreciated					
Whitehall of Deerfield	-	-	-	-	-
Allocated from Legacy HC	3,624	-	-	-	3,624
Allocated from CF St. Louis, LLC	-	-	-	-	
Total	3,624	-	-	-	3,624
Total (Should tie to page 13)					
Whitehall of Deerfield	442,592	73,502	44,259	(29,243)	144,671
Allocated from Legacy HC	3,669	-	5	5	3,638
Allocated from CF St. Louis, LLC	5,913	304	591	287	3,581
Total	452,174	73,806	44,855	(28,951)	151,890

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Offsite Storage/Storage/Parking Rent Expense				27,244			5
6	Allocated from Legacy HC				15,067			6
7	TOTAL				\$ 42,311			7

**

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

9. Option to Buy:
- ☐ YES
- ☐ NO
- Terms:
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 32,745
- Description: See Supplemental Schedule Attached
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Allocated from Legacy HC		\$	\$ 1,241	17
18					18
19					19
20					20
21	TOTAL		\$	\$ 1,241	21

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:
- Fiscal Year Ending
- Annual Rent
12. /2026 \$
13. /2027 \$
14. /2028 \$

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

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

Supplemental Schedule of Equipment Rental		12/31/2025
	Description	Amount
16A	Copiers	32,571
16B	Air Fresheners	-
16C	Allocation from Legacy HC	174
16D		
16E		
16F		
16G		
16 H		
16I		
16J		
		32,745

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

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

		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)	\$			

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	10A-1	hrs	\$ 444,411		\$ 0			\$ 444,411	1
2	Licensed Speech and Language Development Therapist	10A-1	hrs	96,311		366			96,677	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A-1	hrs	805,186		0			805,186	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 prescripts				1,026,375		1,026,375	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Thearapy Conciage	10A-1		49,721					49,721	12
13	Other (specify):	See Attached		91,859		205,802	325,812		623,473	13
14	TOTAL			\$ 1,487,488		\$ 206,168	\$ 1,352,187		\$ 3,045,843	14

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

SPECIAL SERVICES - SUPPLEMENTAL SCHEDULE

	Special Services - Supplies (Column 6 - Other)		Amount		Special Services - Salary (Column 3 - Staff)	Amount
13A	Supplies - Medical	39-2	310,550	13U	Respiratory Thearapist - Regular	91,859
13B	Supplies - G-Tube	39-2	10,713	13V		
13C	Oxygen	39-2	4,549	13W		
13D				13X		
13E				13Y		
13F				13Z		
13G						91,859.00
13 H						
13I						
13J			325,812			
	Special Services - Outside (Column 5 - Other)					
13K	Durable Medical Equipment	39-3	71,638			
13L	Oxygen Equipment Rental	39-3	3,689			
13M	Radiology	39-3	46,626			
13N	Laboratory	39-3	83,849			
13O						
13P						
13Q						
13R						
13S						
13T			#####			

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 791,332	\$ 948,810	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable Patients (less allowance)	3,360,329	3,360,329	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	108,326	108,326	6
7	Other Prepaid Expenses	1,792	1,792	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See attached	1,057,240	2,441,253	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 5,319,019	\$ 6,860,510	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	5,600	505,600	13
14	Buildings, at Historical Cost		8,063,976	14
15	Leasehold Improvements, at Historical Cost	1,156,299	1,156,299	15
16	Equipment, at Historical Cost	436,991	1,332,271	16
17	Accumulated Depreciation (book methods)	(330,688)	(5,143,072)	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	16,519,388	21,740,468	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 17,787,590	\$ 27,655,542	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 23,106,609	\$ 34,516,052	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,640,942	\$ 1,640,942	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	2,298,337	2,298,337	29
30	Accrued Salaries Payable	1,156,202	1,156,202	30
31	Accrued Taxes Payable (excluding real estate taxes)	31,495	31,495	31
32	Accrued Real Estate Taxes(Sch.IX-B)		29,339	32
33	Accrued Interest Payable		116,003	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See attached	442,483	502,364	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 5,569,459	\$ 5,774,682	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		913,182	39
40	Mortgage Payable		18,000,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See attached	19,178,106	19,178,106	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 19,178,106	\$ 38,091,288	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 24,747,565	\$ 43,865,970	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,640,956)	\$ (9,349,918)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 23,106,609	\$ 34,516,052	48

*(See instructions.)

	Other Current Assets	Amount	Amount		Other Current Liabilities	Amount	Amount
09A	Refund	540,666	540,666	36A	Payroll Exchange	(50,000)	(50,000)
09B	Insurance Refund Exchange	(55,230)	(55,230)	36B	Payroll Clearing	(604)	(604)
09C	Accounts Receivable - Quality Incentive	527,881	527,881	36C	Accrued Accounting Fees	1,430	1,430
09D	C.N.A. Tenure Program	43,923	43,923	36D	Accrued Monthly Assessment Fee	71,576	71,576
09E	Deferred Rent Receivable	-	-	36E	Union Dues Payable	2,927	2,927
09F	CapEx Line to Operator		913,182	36F	Due to BCBS - UPP	347,790	347,790
09G	Bank Escrows:Replacement Reserve		259,667	36G	Due to Others	-	-
09H	Bank Escrows:Real Estate Tax Reserve		161,086	36H	Due to Third Parties	-	-
09I	Bank Escrows:Insurance Reserve		48,618	36I	Accrued R/E Tax Reimb	-	-
09J	Eagle Bank-Interest Reserve		1,460	36J	Prepaid Legal	63,611	63,611
				36K	Due To Medicare	5,753	5,753
				36L	See next page	-	59,881
		1,057,240	2,441,253			442,483	502,364
	Other Non-Current Assets:	Amount	Amount		Other Non-Current Liabilities	Amount	Amount
23A	Escrow - R&R	228,000	228,000	43A	Right Of Use Lease Liability	19,178,106	19,178,106
23B	Right Of Use Asset	20,976,036	20,976,036	43B			
23C	Right Of Use Asset Accumulated Amortization	(3,092,378)	(3,092,378)	43C			
23D	Rent Security Deposit	(144,788)	(144,788)	43D			
23E	Due To/From White Hall & Mgmt Company	(27,513)	(27,513)	43E			
23F	Due To/From Propco	(1,066,093)	(1,066,093)	43F			
23G	Due To/From Others	(417,661)	(417,661)	43G			
23H	Due To/From Old OpCo	1,789,465	1,789,465	43H			
23I	Accrued Management Fees Entities	(1,715,646)	(1,715,646)	43I			
23J	See next page	(10,034)	5,211,046	43J			
		16,519,388	21,740,468			19,178,106	19,178,106

Other Current Assets		Amount	Amount	Other Current Liabilities		Amount	Amount
09A				36A	Accrued Insurance	-	32,881
09B				36B	Due to / From Lincoln Asset Mgm	-	27,000
09C				36C		-	-
09D				36D			
09E				36E			
09F				36F			
09G				36G			
09H				36H			
09I				36I			
09J				36J			
		-	-			-	59,881
Other Non-Current Assets:		Amount	Amount	Other Non-Current Liabilities		Amount	Amount
23A	Due to/From Prior Owner	(10,034)	(10,034)	43A			
23B	Due From Opco	-	424,681	43B			
23C	Financing Fees	-	424,546	43C			
23D	A/A Financing Fee	-	(138,147)	43D			
23E	Intangible Asset		4,510,000	43E			
23F				43F			
23G				43G			
23H				43H			
23I				43I			
23J				43J			
		(10,034)	5,211,046			-	-

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (2,753,128)	1
2	Restatements (describe)		2
3	Rounding	1	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (2,753,127)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	932,171	7
8	Aquisitions of Pooled Companie:		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	180,000	11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owner:	()	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)	\$ 1,112,171	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)	\$ (1,640,956)	24 *

* This must agree with page 17, line 47

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 33,806,925	1
2	Discounts and Allowances for all Levels	(18,489,748)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 15,317,177	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	10,912,175	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 10,912,175	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	988,978	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	202,090	19
20	Radiology and X-Ray	43,861	20
21	Other Medical Services	235,963	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,470,892	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income**:	112	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 112	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Quality Incentive</u>	232,339	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 232,339	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 27,932,695	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	4,515,354	31
32	Health Care	11,001,185	32
33	General Administration	4,976,211	33
	B. Capital Expense		
34	Ownership	3,229,567	34
	C. Ancillary Expense		
35	Special Cost Centers	3,032,722	35
36	Provider Participation Fee	245,485	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 27,000,524	40
41	Income before Income Taxes (line 30 minus line 40)**	932,171	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 932,171	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 543,652.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	465,988.00	45
46	MMAI-Medicaid is the Primary Payer	824,998.00	46
47	MMAI-Medicare is the Primary Payer	1,560.00	47
48	Private Pay	5,614,773.00	48
49	Medicare Part A	6,620,045.00	49
50	Other-(specify)	1,246,161.00	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)	\$ 15,317,177	56

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,918	2,166	\$ 170,126	\$ 78.54	1
2	Assistant Director of Nursing	1,674	1,994	103,722	52.02	2
3	Registered Nurses	47,940	58,989	2,326,464	39.44	3
4	Licensed Practical Nurses	26,556	32,209	1,324,080	41.11	4
5	CNAs & Orderlies	90,225	103,983	2,643,354	25.42	5
6	CNA Trainees					6
7	Licensed Therapist	40,976	44,886	1,824,419	40.65	7
8	Rehab/Therapy Aides	12,286	13,897	559,645	40.27	8
9	Activity Director	1,827	2,080	72,706	34.95	9
10	Activity Assistants	5,349	5,958	113,046	18.97	10
11	Social Service Workers	6,628	7,202	209,042	29.03	11
12	Dietician	19,535	21,170	464,229	21.93	12
13	Food Service Supervisor					13
14	Head Cook	4,398	4,717	112,246	23.80	14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	9,317	11,147	315,324	28.29	17
18	Housekeepers	37,951	42,442	876,260	20.65	18
19	Laundry					19
20	Administrator	1,960	2,232	219,405	98.30	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	3,864	4,210	134,660	31.99	23
24	Clerical	35,391	39,875	1,099,251	27.57	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	1,880	2,080	88,498	42.55	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	349,675	401,237	\$ 12,656,477 *	\$ 31.54	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 9,005	01-02	35
36	Medical Director	Monthly	90,000	09-03	36
37	Medical Records Consultant				37
38	Nurse Consultant	Monthly	12,476	10-03	38
39	Pharmacist Consultant	Monthly	28,478	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	2,263	11-03	44
45	Social Service Consultant	Monthly	594	12-03	45
46	Other(specify) <u>Rehab Consultant</u>	Monthly	48,000	10a-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 190,816		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	22,336	\$ 883,032	10-03	50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides	25,251	428,571	10-03	52
53	TOTAL (lines 50 - 52)	47,587	\$ 1,311,603		53

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

** See instructions.

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			
Name	Function	Ownership %	Amount
Cindy Cohen	Administrator	0	\$ 219,405
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			\$ 219,405
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	\$	2,431
Propay HR LLC	Payroll Processing		51,250
Legacy Healthcare Financial Services	Accounting		84,000
Onyx Procurement Solutions	Procurement Services		6,120
HCCI	Data Analytics		15,957
Applloi Corp	Labor Management Consultant		9,665
People Powered Nursing	Labor Management Consultant		10,693
Legacy Healthcare Financial Services	Consulting Services		5,319
Personnel Planners	Unemployment Consultant		2,250
AR Proactive Workflows	Billing Consultant		5,364
Compliagent	Compliance		2,654
See Supplemental Schedule			1,997
TOTAL (agree to Schedule V, line 19, column 3)			
(For legal fee disclosure, see page 39 of instructions)			\$ 197,699
D. Employee Benefits and Payroll Taxes			
Description			Amount
Workers' Compensation Insurance		\$	92,557
Unemployment Compensation Insurance			38,603
FICA Taxes			971,286
Employee Health Insurance			310,161
Employee Meals			
Illinois Municipal Retirement Fund (IMRF)*			
401K Expense			78,373
Union Pension			54,876
Employee Benefits			95,518
Voluntary Benefit Contribution			36,894
Employee Physical Exams			4,823
Employee Tuition & Exam fees			
Other Employee Benefits			
TOTAL (agree to Schedule V, line 22, col.8)		\$	1,683,091
E. Schedule of Non-Cash Compensation Paid to Owners or Employees			
Description	Line #		Amount
		\$	
TOTAL		\$	
F. Dues, Fees, Subscriptions and Promotions			
Description			Amount
IDPH License Fee		\$	1,990
Advertising: Employee Recruitment			
Health Care Worker Background Check (Indicate # of checks performed 36)			357
Patient Background Checks		1378	13,777
Association Dues (total from pg 22, #4)			20,706
Other Dues & Subscriptions			25,754
Licenses & Permits			1,045
Allocation from Legacy Healthcare Financial			1,587
Less: Public Relations Expense		(	
PAC and Lobbying payments			(10,353)
All non-allowable advertising		(	
TOTAL (agree to Sch. V, line 20, col. 8)		\$	54,863
G. Schedule of Travel and Seminar**			
Description			Amount
Out-of-State Travel		\$	
In-State Travel			
Seminar Expense			48
Allocation from Legacy Healthcare Financial			800
Entertainment Expense		(	
(agree to Sch. V, line 24, col. 8)			
TOTAL		\$	848

*** Attach copy of IMRF notifications**

****See instructions.**

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description		Amount	Description	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)			\$	TOTAL (agree to Schedule V, line 22, col.8)		\$		\$
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
C. Professional Services				Description	Line #	Amount	Description	Amount
Vendor/Payee	Type	Amount						
Claimex LLC	Collection Services	576				\$		\$
Optum	Claims Management	517						
Huron Consulting Group	Strategy Consultant	504						
Language Line Services	Translation Services	84						
TAP Innovations, LLC	Data Analytics	66						
IIT/Sourcetech	Hospitality Solutions	250						
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(For legal fee disclosure, see page 39 of instructions)			\$ 1,997				TOTAL	\$

* Attach copy of IMRF notifications

**See instructions.

Whitehall of Deerfield
0057471
Legal Schedule
01/01/2025 - 12/31/2025

Date	G/L Account No.	Payee/Vendor	Type of Service Provided	Amount	Adjustment	Adjusted Amount
1/3/2025	580063	Corporation Service Company	Matter Management	198	-	197.64
1/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	158	158	-
2/8/2025	580063	Corporation Service Company	Statutory Representation	104	-	103.62
4/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	75	75	-
5/31/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	75	75	-
6/30/2025	580063	Stone Pogrund & Korey LLC	Collections and Guardianships	30	30	-
6/30/2025	580063	Wintrust Financial Corporation	RLOC retainage - net	350	350	-
8/25/2025	580063	Law Hesselbaum	Regulatory Compliance	85	-	85.10
9/4/2025	580063	Forbright	Revolver Financing Costs	907	907	-
11/21/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	38	-	37.50
12/2/2025	580063	Forbright	Revolver Financing Costs	323	323	-
12/17/2025	580063	Neal, Gerber, & Eisenberg LLP	General Counsel	90	-	89.82
						-
						-
						-
						-
Total				2,431	1,917	514

XX. GENERAL INFORMATION:

- (1)

Are nursing employees (RN,LPN,NA) represented by a union

Yes
- (2)

Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below
Use the drop down list to identify the associatio

Association Name	Amount
HEALTH CARE COUNCIL OF IL (HCCI)	10,353
	10,353

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)	10,353
	10,353

Total
- (4)

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

HEALTH CARE COUNCIL OF IL (HCCI)	20,706
	20,706

Total
- (5)

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

63,639

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 Departme
during this cost report period.

245,485

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 allocation

- (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

\$

N/A
- (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

Firm Name:

N/A
- (14)

Have all costs which do not relate to the provision of long term care been adjusted or
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