

		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: 0024356

Facility Name: Lee Manor

Address: 1301 Lee Street Des Plaines 60018

County: Cook

Telephone Number: (847) 635-4000 Fax # (847) 827-5796

HFS ID Number:

Date of Initial License for Current Owners: 6/29/1979

Type of Ownership:

VOLUNTARY,NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

x

PROPRIETARY

Individual

Partnership

Corporation

x

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

Other

In the event there are further questions about this report, please contact:

Name: Amanda Springborn Telephone Number: (314) 925-3838

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)

(Type or Print Name)

(Title)

Paid Preparer

(Signed)

(Print Name and Title)

(Firm Name & Address)

(Telephone)

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
2200 Churchill Rd.
Springfield, IL 62702-3406

(Date)

(Date)

Fax # (847)517-7067

Phone # (217) 782-1630

Facility Name & ID Number

Lee Manor

#

0024356

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	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	262	Skilled (SNF)	262	71,905	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	262	TOTALS	262	71,905	7

B. Census-For the entire report period.

	1	2	3	4	5	6	7	8	9	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment								
		Medicaid Fee for Service	Medicaid MLTSS	MMAI		Private Pay	Medicare Part A Only	Other	Total	
				Medicaid Primary	Medicare Primary					
8	SNF	15,759		9,845	408	11,182	3,982	33,791	74,967	8
9	SNF/PED									9
10	ICF									10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	15,759		9,845	408	11,182	3,982	33,791	74,967	14

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

104.26%

D. How many bed reserve days during this year were paid by the Department?

0

(Do not include bed reserve days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)

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

X

NO

Note : Non-allowable costs have been eliminated in Schedule V, Column 7.

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

6/29/1979

J. Was the facility purchased or leased after January 1, 1978?

YES

X

Date

6/29/1979

NO

K. Was the facility certified for Medicare during the reporting year?

YES

X

NO

If YES, enter certified beds.

number of certified beds

262

Medicare Intermediary

Wisconsin Physicians Service

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.

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	737,228	97,007	14,480	848,715		848,715		848,715			1
2	Food Purchase		568,399		568,399		568,399		568,399			2
3	Housekeeping	774,052	75,195		849,247		849,247	8,999	858,246			3
4	Laundry	98,793	53,753		152,546		152,546		152,546			4
5	Heat and Other Utilities			305,264	305,264		305,264	2,911	308,175			5
6	Maintenance	213,235	26,580	444,457	684,272		684,272	48,313	732,585			6
7	Other (specify):* Allocated Benefits							7,963	7,963			7
8	TOTAL General Services	1,823,308	820,934	764,201	3,408,443		3,408,443	68,186	3,476,629			8
	B. Health Care and Programs											
9	Medical Director			93,000	93,000		93,000		93,000			9
10	Nursing and Medical Records	8,067,413	484,852	41,205	8,593,470		8,593,470	117,417	8,710,887			10
10a	Therapy							969,694	969,694			10a
11	Activities	517,561	1,284	33,373	552,218		552,218		552,218			11
12	Social Services	297,722		6,020	303,742		303,742		303,742			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Allocated Benefits							(1,940)	(1,940)			15
16	TOTAL Health Care and Programs	8,882,696	486,136	173,598	9,542,430		9,542,430	1,085,171	10,627,601			16
	C. General Administration											
17	Administrative	240,447		1,151,052	1,391,499		1,391,499	(1,151,052)	240,447			17
18	Directors Fees											18
19	Professional Services			598,407	598,407		598,407	(23,902)	574,505			19
20	Dues, Fees, Subscriptions & Promotions			144,639	144,639		144,639	(7,609)	137,030			20
21	Clerical & General Office Expenses	256,861	26,836	75,956	359,653		359,653	636,057	995,710			21
22	Employee Benefits & Payroll Taxes			1,739,835	1,739,835		1,739,835		1,739,835			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,706	2,706		2,706	8,857	11,563			24
25	Other Admin. Staff Transportation			36,445	36,445		36,445	15,438	51,883			25
26	Insurance-Prop.Liab.Malpractice			1,090,913	1,090,913		1,090,913	119,209	1,210,122			26
27	Other (specify):* Allocated Benefits							240,410	240,410			27
28	TOTAL General Administration	497,308	26,836	4,839,953	5,364,097		5,364,097	(162,592)	5,201,505			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	11,203,312	1,333,906	5,777,752	18,314,970		18,314,970	990,765	19,305,735			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			180,000	180,000		180,000	285,687	465,687			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			27,807	27,807		27,807	344,371	372,178			32
33	Real Estate Taxes							1,123,059	1,123,059			33
34	Rent-Facility & Grounds			2,128,500	2,128,500		2,128,500	(2,124,404)	4,096			34
35	Rent-Equipment & Vehicles			255,524	255,524		255,524	3,041	258,565			35
36	Other (specify):*											36
37	TOTAL Ownership			2,591,831	2,591,831		2,591,831	(368,246)	2,223,585			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			21,278	21,278		21,278		21,278			38
39	Ancillary Service Centers		381,369	1,322,869	1,704,238		1,704,238	(1,293,386)	410,852			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			532,876	532,876		532,876		532,876			42
43	Other (specify):* Non-Allowable Cos	101,318		705,226	806,544		806,544	(806,544)				43
44	TOTAL Special Cost Centers	101,318	381,369	2,582,249	3,064,936		3,064,936	(2,099,930)	965,006			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	11,304,630	1,715,275	10,951,832	23,971,737		23,971,737	(1,477,411)	22,494,326			45

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

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(25,439)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	36,964	30		9
10	Interest and Other Investment Income	(6,335)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,043)	43		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	(15,073)	43		18
19	Entertainment				19
20	Contributions	(9,066)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(14,695)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(575,559)	43		24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(152,439)	Var.		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (762,685)		\$	30

BHF USE ONLY							
48		49		50		51	

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)	(714,726)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (714,726)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (1,477,411)		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

STATE OF ILLINOIS			Page 5A	
Lee Manor				
ID#		0024356		
Report Period Beginning:		01/01/2025		
Ending:		12/31/2025		
NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (20,928)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Labs - Part A	(23,636)	43	3
4	X-Ray - Part A	(13,445)	43	4
5	X-Ray Managed Care	(3,255)	43	5
6	X-Ray Medicaid	(1,375)	43	6
7	Resident personal Items	(782)	43	7
8	Marketing Wages	(101,318)	43	8
9	Marketing Expense	(36,553)	43	9
10	Misc. Income	(24,412)	21	10
11	Rental Expense	72,103	34	11
12	Real Estate Taxes	1,162	33	12
13				13
14				14
15				15
16				16
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42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(152,439)		49

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 -1		See PG6 Supplemental		See PG6 Supplemental		

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

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	Professional Fees	\$	Seneca Building Limited Partnership		\$ 61,611	\$ 61,611	1
2	V	43	State Replacement Tax		Seneca Building Limited Partnership				2
3	V	26	Insurance- Prof & Liab		Seneca Building Limited Partnership		104,810	104,810	3
4	V	30	Depreciation		Seneca Building Limited Partnership		244,200	244,200	4
5	V	32	Interest	18	Seneca Building Limited Partnership		284,062	284,044	5
6	V	32	Loan Amortization Mortgage		Seneca Building Limited Partnership		6,690	6,690	6
7	V	33	Real Estate Taxes		Seneca Building Limited Partnership		1,121,616	1,121,616	7
8	V	34	Rent Income	2,200,603	Seneca Building Limited Partnership			(2,200,603)	8
9	V	20	Dues & Subscription		Seneca Building Limited Partnership		100	100	9
10	V	21	Bank Charges		Seneca Building Limited Partnership		598	598	10
11	V								11
12	V								12
13	V								13
14	Total			\$ 2,200,621			\$ 1,823,687	\$ * (376,934)	14

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

VII. RELATED PARTIES (continued)

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

☒

YES

☐

NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10	Nursing & Medical Records	\$	Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	\$ 13,724	\$ 13,724	15
16	V	10A	Therapy		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	969,694	969,694	16
17	V	19	Professional Services-Legal		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%			17
18	V	19	Professional Services-Other		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	12,793	12,793	18
19	V	20	Dues, Fees, Subscriptions & Promotions		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	329	329	19
20	V	21	Clerical & General Office Expenses		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	56,523	56,523	20
21	V	24	Travel & Seminar		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	738	738	21
22	V	26	Insurance-Prop, Liab & Malpractice		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	6,634	6,634	22
23	V	27	Other		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	108,478	108,478	23
24	V	30	Depreciation		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	648	648	24
25	V	32	Interest		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	36,528	36,528	25
26	V	34	Rent - Facility & Grounds		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	4,096	4,096	26
27	V	39	Ancillary Services-Other	1,293,386	Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%		(1,293,386)	27
28	V	6	Maintenance		Ability Therapy / Accommodate, Restore & Collaborate LLC	100.00%	43	43	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			\$ 1,293,386			\$ 1,210,228	\$ * (83,158)	39

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

VII. RELATED PARTIES (continued)

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

☒

YES

☐

NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	\$	Butterfield Health Care Group, Inc.		\$	\$	15
16	V	2	Food		Butterfield Health Care Group, Inc.				16
17	V	3	Housekeeping		Butterfield Health Care Group, Inc.		8,999	8,999	17
18	V	5	Utilities		Butterfield Health Care Group, Inc.		2,911	2,911	18
19	V	6	Maintenance		Butterfield Health Care Group, Inc.		48,270	48,270	19
20	V	7	Other		Butterfield Health Care Group, Inc.		7,963	7,963	20
21	V	9	Medical Director		Butterfield Health Care Group, Inc.				21
22	V	10	Nursing & Medical Records		Butterfield Health Care Group, Inc.		(8,452)	(8,452)	22
23	V	11	Activities		Butterfield Health Care Group, Inc.				23
24	V	13	Social Services		Butterfield Health Care Group, Inc.				24
25	V	15	Other		Butterfield Health Care Group, Inc.		(1,940)	(1,940)	25
26	V	17	Administrative	1,151,052	Butterfield Health Care Group, Inc.			(1,151,052)	26
27	V	19	Professional Services-Legal		Butterfield Health Care Group, Inc.		67	67	27
28	V	19	Professional Services-other		Butterfield Health Care Group, Inc.		28,467	28,467	28
29	V	20	Dues, Fees, Subscriptions & Promotions		Butterfield Health Care Group, Inc.		12,890	12,890	29
30	V	21	Clerical & General Office Expenses		Butterfield Health Care Group, Inc.		603,348	603,348	30
31	V	24	Travel & Seminar		Butterfield Health Care Group, Inc.		8,119	8,119	31
32	V	25	Other Admin. Staff Transportation		Butterfield Health Care Group, Inc.		15,438	15,438	32
33	V	26	Insurance-Prop, Liab & Malpractice		Butterfield Health Care Group, Inc.		7,765	7,765	33
34	V	27	Other		Butterfield Health Care Group, Inc.		131,932	131,932	34
35	V	30	Depreciation		Butterfield Health Care Group, Inc.		3,875	3,875	35
36	V	32	Interest		Butterfield Health Care Group, Inc.		23,444	23,444	36
37	V	33	Real Estate Taxes		Butterfield Health Care Group, Inc.		281	281	37
38	V	34	Real Equipment and Vehicles		Butterfield Health Care Group, Inc.		3,041	3,041	38
39	Total			\$ 1,151,052			\$ 896,418	\$ * (254,634)	39

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

Ownership Listing-1

ID# 0024356

-Names of trust beneficiaries must be listed.

Operator/Licensee

Ownership

Co. /Home Office

Ownership

	First Name	M.I.	Last Name	City	State	Percentage	Percentage	Percentage
1	Dorothy		Vangel	Oak Brook	IL	67.50		1
2	Christopher		Vangel	Oak Brook	IL	16.25		2
3	Katherine		Hocuk	Bloomington	IL	16.25		3
4								4
5								5
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58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70								70
71								71
72								72
73								73
74								74
75								75

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			Butterfield Health Care II, Inc. - Meadowbrook	Naperville	Seneca Building			1
2			Butterfield Health Care, Inc. - Meadowbrook M	Bolingbrook	Limited Partnership	Des Plaines	Lessor	2
3			Butterfield Health Care of LaGrange, Inc.	LaGrange				3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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	Katherine Hocuk	Empl Benefits Admin	Administrative	16.25	0	8	0.20	Salary	\$ 103,500	L10,21, C3,7	1
2	Robert Jafari	Operating Supvsr.	Administrative	67.50	0			NA		NA	2
3	Nicholas Vangel	Operating Supvsr.	Administrative	67.50	0	8	0.20	Salary	96,000	L10,21, C3,7	3
4	Christopher Vangel	Operating Supvsr.	Administrative	16.25	0	8	0.20	Salary	156,000	L10,21, C3,7	4
5	Dorothy Vangel	Operating Supvsr.	Administrative		0	8	0.20	Salary	96,000	L10,21, C3,7	5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 451,500		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

Ending: 2/31/2025

((949) 482-9365

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line		(i.e.,Days, Direct Cost,		Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference	Item	Square Feet)	Total Units	Allocated Among	Allocated	in Column 6			
1	10	Nursing & Medical Records	Therapy Revenue	6,293,202	12	\$ 66,776	\$	1,293,391	\$ 13,724	1
2	10A	Therapy	Therapy Revenue	6,293,202	12	4,718,202	4,718,202	1,293,391	969,694	2
3	19	Professional Services-Legal	Therapy Revenue	6,293,202	12			1,293,391	0	3
4	19	Professional Services-Other	Therapy Revenue	6,293,202	12	62,248		1,293,391	12,793	4
5	20	Dues, Fees, Subscriptions & Prom	Therapy Revenue	6,293,202	12	1,602		1,293,391	329	5
6	21	Clerical & General Office Expense	Therapy Revenue	6,293,202	12	275,024		1,293,391	56,523	6
7	24	Travel & Seminar	Therapy Revenue	6,293,202	12	3,592		1,293,391	738	7
8	26	Insurance-Prop, Liab & Malpract	Therapy Revenue	6,293,202	12	32,280		1,293,391	6,634	8
9	27	Other - Mgmt Allocation of Benefi	Therapy Revenue	6,293,202	12	527,817		1,293,391	108,478	9
10	30	Depreciation	Therapy Revenue	6,293,202	12	3,155		1,293,391	648	10
11	32	Interest	Therapy Revenue	6,293,202	12	177,733		1,293,391	36,528	11
12	34	Rent - Facility & Grounds	Therapy Revenue	6,293,202	12	19,931		1,293,391	4,096	12
13	6	Maintenance	Therapy Revenue	6,293,302	12	211		1,293,391	43	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					\$ 5,888,571	\$ 4,718,202		\$ 1,210,228	25

Ending: 2/31/2025

((331) 472-4510

	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	Resident Days	289,833	4	\$	\$	74,967	\$	1
2	2	Food	Resident Days	289,833	4			74,967		2
3	3	Housekeeping-Salary	Resident Days	289,833	4	31,005	31,005	74,967	8,020	3
4	3	Housekeeping	Resident Days	289,833	4	3,784		74,967	979	4
5	5	Utilities	Resident Days	289,833	4	11,255		74,967	2,911	5
6	6	Maintenance - Salary	Resident Days	289,833	4	103,104	103,104	74,967	26,668	6
7	6	Maintenance	Resident Days	289,833	4	83,518		74,967	21,602	7
8	7	Other - Mgmt Allocation of Benefit	Resident Days	289,833	4	30,785		74,967	7,963	8
9	9	Medical Director	Resident Days	289,833	4			74,967		9
10	10	Nursing & Medical Records - Salary	Resident Days	289,833	4	(32,676)	(32,676)	74,967	(8,452)	10
11	15	Other - Mgmt Allocation of Benefit	Resident Days	289,833	4	(7,501)		74,967	(1,940)	11
12	19	Professional Services-Legal	Resident Days	289,833	4	260		74,967	67	12
13	19	Professional Services-Other	Resident Days	289,833	4	110,056		74,967	28,467	13
14	20	Dues, Fees, Subscriptions & Promotional	Resident Days	289,833	4	49,835		74,967	12,890	14
15	21	Clerical & General Office Expense	Resident Days	289,833	4	2,222,007	2,222,007	74,967	574,735	15
16	21	Clerical & General Office Expense	Resident Days	289,833	4	110,622		74,967	28,613	16
17	24	Travel & Seminar	Resident Days	289,833	4	31,389		74,967	8,119	17
18	25	Other Admin. Staff Transportation	Resident Days	289,833	4	59,686		74,967	15,438	18
19	26	Insurance-Prop, Liab & Malpractice	Resident Days	289,833	4	30,021		74,967	7,765	19
20	27	Other - Mgmt Allocation of Benefit	Resident Days	289,833	4	510,069		74,967	131,932	20
21	30	Depreciation	Resident Days	289,833	4	14,981		74,967	3,875	21
22	32	Interest	Resident Days	289,833	4	90,638		74,967	23,444	22
23	33	Real Estate Taxes	Resident Days	289,833	4	1,086		74,967	281	23
24	35	Rent - Equipment & Vehicles	Resident Days	289,833	4	11,756		74,967	3,041	24
25	TOTALS					\$ 3,465,680	\$ 2,323,440		\$ 896,418	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	First Merit- First Bank		X	Mortgage	\$70,810.00	6/15/2009	\$ 10,800,000	\$ 8,890,578	6/15/2039	0.61	\$ 284,044	1	
2	First Merit - First Bank			Amortization of mortgage costs							6,690	2	
3												3	
4												4	
5												5	
	Working Capital												
6	First Merit - First Bank		X	Line of Credit	Interest Only	05/15/04	2,000,000		5/30/2024	0	9,515	6	
7	HFS	X		Advance Payment	\$55,555.56	1/9/24	2,000,000	833,333	1/9/2027			7	
8												8	
9	TOTAL Facility Related				\$126,365.56		\$ 14,800,000	\$ 9,723,911			\$ 300,249	9	
	B. Non-Facility Related*												
10												10	
11								Other Interest			18,292	11	
12								Interest Income Offset			(6,335)	12	
13								Allocated from Mgmt. Co.			59,972	13	
14	TOTAL Non-Facility Related						\$	\$			\$ 71,929	14	
15	TOTALS (line 9+line14)						\$ 14,800,000	\$ 9,723,911			\$ 372,178	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.			\$	1,022,000	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.)		2024	\$	1,045,778	2
3. Under or (over) accrual (line 2 minus line 1).			\$	23,778	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	1,099,000	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
		Alloc. Fr. Mgmt. Co.		281	
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.					
TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	1,123,059	7
Assessed Value from Real Estate Tax Bill: 2024 11,774,844 8					
Real Estate Tax Bill for Calendar Year: 2020 1,029,314 9					
2021 1,047,001 10					
2022 876,450 11					
2023 972,407 12					
2024 1,045,778 13					
		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.

FACILITY NAME	Lee Manor	COUNTY	Cook
---------------	-----------	--------	------

CONTACT PERSON REGARDING THIS REPORT Liz Koshy

A. Summary of Real Estate Tax Cost

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	

B. Real Estate Tax Cost Allocations

C. Tax Bills

Page 10A

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 106,300 **B. General Construction Type:** Exterior Brick/Drywall Frame Fire-proof brick Number of Stories 5

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

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

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

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

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

N/A

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

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

H. Are you presently operating under a sale and leaseback arrangement? N
If YES, give effective date of lease. N/A

I. Are you presently operating under a sublease agreement? N

J. Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?
YES NO N If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over.

K. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred:	N/A	2. Number of Years Over Which it is Being Amortized:	N/A
3. Current Period Amortization:	N/A	4. Dates Incurred:	N/A

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	110,000	1979	\$ 273,400
2				
3	TOTALS	110,000		\$ 273,400

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	252		1979	1979	\$ 4,087,968	\$	40	\$	\$	\$ 4,087,968	4
5			1979	1978	337,653		40			337,653	5
6	10		1985	1985	226,649		40			226,649	6
7											7
8											8
	Improvement Type**										
9	Improvements		1979		6,000						9
10	Audit Adjustment		1979		2,779		40			2,779	10
11	Audit Adjustment		1981		90,599		40	2,265	2,265	62,532	11
12	Improvements		1988		8,536		31.5			8,536	12
13	Improvements		1989		7,785		31.5			7,785	13
14	Improvements		1989		9,621		15			9,621	14
15	Improvements		1991		18,843		15			18,843	15
16	Improvements		1992		61,618		20			61,618	16
17	Improvements Adjusted to equal Capoitai Rate Audi		1993		4,500		20			4,500	17
18	Improvements		1993		36,719		40	917	917	29,344	18
19	Improvements		1994		16,738		40	418	418	13,167	19
20	Improvements Adjusted to equal Capoitai Rate Audi		1994		7,133		40			7,133	20
21	Improvements Adjusted to equal Capoitai Rate Audi		1995		6,055		40			6,055	21
22	Improvements		1995		87,711		40	2,156	2,156	65,776	22
23	Brick work		1996		3,040		20			3,040	23
24	Roof Replacement		1996		1,465		20			1,465	24
25	FACIA, Overhang Renovation		1996		75,200		39	1,902	1,902	66,122	25
26	Hot Water heater		1996		16,084		39	417	417	12,299	26
27	Insulation		1997		38,770		39	994	994	28,329	27
28	Roofing		1997		5,875		39	150	150	4,275	28
29	Refurbishing of hallways and patient rooms		1997		59,595		20			59,595	29
30	Tile		1997		20,696		20			20,696	30
31	Electrical improvements		1997		4,112		20			4,112	31
32	Plumbing Improvements		1997		3,773		20			3,773	32
33	Basement remodeling		1998		13,578		20			13,578	33
34	smoke dampers		1998		2,235		20			2,235	34
35	Circulating pump		1998		2,630		20			2,630	35
36	Fire alarm system		1998		4,715		20			4,715	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 Lee Manor

0024356

Report Period Beginning:

01/01/2025

Ending:

12/31/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Compressor	1998	\$ 7,653	\$	20	\$	\$	\$ 7,653	37
38	Boiler Valve	1998	3,233		20			3,233	38
39	Window Glazing	1998	2,566		20			2,566	39
40	Landscaping	1998	977		20			977	40
41	Patio Brick	1998	2,590		20			2,590	41
42	Ceiling Tiles	1998	2,233		20			2,233	42
43	Window Treatments	1998	2,470		20			2,470	43
44	Sliding Doors	1999	854		20			854	44
45	Air Conditioning improvements	1999	685		20			685	45
46	Code Alert Wandering System	1999	511		20			511	46
47	Elevator upgrade	1999	50,000		20			50,000	47
48	Roof Improvements	1999	3,567		20			3,567	48
49	Hallway renovation-ceiling tile,wiring,painting , doors & tile	2000	40,411		39	1,036	1,036	26,537	49
50	Elevators	2000	20,000		39	513	513	13,232	50
51	hallway renovation-Labor	2000	9,048		39	232	232	5,945	51
52	Hallway Renovation- materials. Painting and labor	2000	7,303		39	187	187	4,778	52
53	Painting- labor	2000	2,859		39	73	73	1,865	53
54	windows	2000	91,557		39	2,348	2,348	58,994	54
55	Automatic Doors	2000	1,985		39	51	51	1,315	55
56	Painting - Labor	2000	11,630		39	298	298	7,562	56
57	Furnace Room Improvements	2001	3,259		39	84	84	2,082	57
58	Third floor remodeling	2001	72,480		39	1,858	1,858	45,052	58
59	fourth floor remodeling	2001	64,481		39	1,653	1,653	39,740	59
60	remodeling	2001	5,768		39	148	148	3,645	60
61	Window Systems	2001	8,059		39	207	207	5,166	61
62	Renovation Floor 2 & 5, balance of floor 3&4	2002	340,426		39	8,729	8,729	196,979	62
63	Renovation floor 1, residual of floor 2 & 5	2002	181,976		39	4,666	4,666	107,513	63
64	Building Signs	2002	1,449		39	37	37	862	64
65	Beauty Parlor	2002	681		39	17	17	393	65
66	Alarm	2002	893		39	23	23	541	66
67	Door Enunciator	2002	1,944		39	50	50	1,177	67
68	2nd Floor Renovation	2003	87,417		39	2,241	2,241	49,493	68
69	Exterior Rehab - Drvvit	2003	23,197		39	595	595	13,141	69
70	TOTAL (lines 4 thru 69)		\$ 6,322,837	\$		\$ 34,265	\$ 34,265	\$ 5,840,174	70

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

Facility Name & ID Number Lee Manor

0024356

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		\$ 6,322,837	\$		\$ 34,265	\$ 34,265	\$ 5,840,174	1
2	Exterior Rehab - Dryvit	2003	36,728		39	942	942	20,804	2
3	Fuel Tank	2003	16,616		39	426	426	9,408	3
4	Alarm System	2003	35,000		39	897	897	19,811	4
5	Kitchen Repairs	2003	2,005		39	51	51	1,352	5
6	Parking lot repairs	2003	2,155		39	55	55	1,133	6
7	Door Hardware	2003	1,354		39	35	35	784	7
8	Carpet for offices	2003	1,468		39	38	38	838	8
9	Landscaping	2003	6,386		39	164	164	3,622	9
10	Rebuild Kitchen Stairwell	2003	1,580		39	41	41	905	10
11	Grab bars	2003	1,102		39	28	28	618	11
12	Water Heater & Storage Tanks	2003	13,634		39	350	350	7,730	12
13	Landscaping	2004	11,953		15			11,953	13
14	Dialysis room	2004	3,188		27.5	116	116	2,493	14
15	Air handler	2004	8,529		27.5	310	310	6,665	15
16	Back entrance renovation	2004	4,104		27.5	149	149	3,204	16
17	Building face resurfacing	2004	47,218		27.5	1,717	1,717	36,916	17
18	Chimney inducer	2004	32,366		27.5	1,177	1,177	25,305	18
19	Dialysis room	2004	13,645		27.5	496	496	10,664	19
20	Floor renovation	2004	78,376		27.5	2,850	2,850	61,275	20
21	Tunner cleaning	2004	1,260		27.5	46	46	989	21
22	Refuse disposal	2004	5,012		27.5	182	182	3,913	22
23	Roofing	2004	14,500		27.5	527	527	11,331	23
24	Security System	2004	59,500		27.5	2,164	2,164	46,526	24
25	Water heater & storage tank	2004	20,208		27.5	735	735	15,802	25
26	Painting	2004	3,510		27.5	128	128	2,752	26
27	Pump	2004	4,922		27.5	179	179	3,848	27
28	Remodeling 2nd floor Transitional Care Unit Capital Audit	2006	74,660		27.5	2,715	2,715	52,943	28
29	Compressor	2006	13,495		27.5	490	490	9,555	29
30	Parking lot and sidewalk renovation	2006	16,730		27.5	608	608	11,856	30
31	Chiller Capital Audit reduce total by 10,900	2007	88,100		15			88,100	31
32	Paving Patched Capital Audit reduce total by \$5,500	2008	2,800		20	140	140	2,450	32
33	First floor remodel-painting,drywall,wiring,carpeting C A	2008	541,763		27.5	19,700	19,700	325,050	33
34	TOTAL (lines 1 thru 33)		\$ 7,486,704	\$		\$ 71,721	\$ 71,721	\$ 6,640,769	34

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

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 7,486,704	\$		\$ 71,721	\$ 71,721	\$ 6,640,769	1
2	Landscaping - Patio	2009	26,289		20	1,314	1,314	21,681	2
3	1st&2nd remodel -drywall, wiring, carpeting, plumbing	2009	337,622		28	12,277	12,277	202,571	3
4	Sprinkler System	2010	17,840		28	649	649	10,060	4
5	Resident Rooms Carpeting	2010	12,649		5			12,649	5
6	Nursing Home Roof	2010	164,704		28	5,989	5,989	92,830	6
7	Remodeling the Nursing Station	2010	8,802		28	320	320	4,960	7
8	Repairs to the facilities Exterior Wall	2010	61,080		28	2,221	2,221	34,425	8
9	Remodeling to the Bathrooms	2010	104,830		28	3,812	3,812	59,086	9
10	Second floor remodel-painting,drywall,wiring,carpeting	2010	107,704		28	3,917	3,917	60,713	10
11	Remodeling of the Lounge (Club Room)	2010	61,118		28	2,222	2,222	34,441	11
12	Landscaping - Patio	2010	4,062		28	148	148	2,294	12
13	Fire Place Damper and Access Doore	2010	5,550		28	202	202	3,130	13
14	Laundry&Kitchen remodel-painting,drywall,wiring,carpeting	2010	23,246		28	845	845	13,098	14
15	Remodeling of the Nursing station 3rd & 4th floor wiring	2011	23,106		28	840	840	12,600	15
16	drywall								16
17	Remodeling Patient rooms- Tile,drywall,wiring, painting , &	2011	43,325		28	1,575	1,575	23,625	17
18	Plumbing								18
19	Replacing the ceiling tiles in bulding	2011	8,053		28	293	293	4,395	19
20	Remodeling the 2nd floor hallways with new tile	2011	5,158		28	188	188	2,820	20
21	Improvements to the facility boiler system Paragon Mechanical	2011	155,802		28	5,666	5,666	84,990	21
22	Blacktop work in front of the facility	2011	16,946		28	616	616	9,240	22
23	Remmdeling the Bathrooms, & Common Showers-plumbing	2011	144,376		28	5,250	5,250	78,750	23
24	wiring,tiles, drywall								24
25	Improvements to the facility exterior wall	2011	75,491		28	2,745	2,745	41,175	25
26	Building improvemts -carpeting, wiring, doors	2011	4,364		28	159	159	2,385	26
27	The 2nd floor Addition	2012	33,736		28	1,227	1,227	16,564	27
28	Remodeling to the the Shower Areas	2012	50,390		28	1,832	1,832	24,732	28
29	the EIFS System over Elevators	2012	89,825		28	3,266	3,266	44,091	29
30	Ceiling Titles	2012	6,227		28	226	226	3,051	30
31	Second Floor Rooms Remodeling	2012	8,371		28	304	304	4,104	31
32	Improvements to the facility boiler system Paragon Mechanical	2012	19,596		28	713	713	9,622	32
33	First Floor Dining Room Carpet	2012	14,459		28	526	526	7,101	33
34	TOTAL (lines 1 thru 33)		\$ 9,121,425	\$		\$ 131,063	\$ 131,063	\$ 7,561,952	34

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

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 9,121,425	\$		\$ 131,063	\$ 131,063	\$ 7,561,952	1
2	Remodeling to the Nursing Station	2012	13,625		28	495	495	6,683	2
3	Remodeling to the Nursing Station	2012	100,644		28	3,660	3,660	49,410	3
4	Signs for the Patients Rooms	2012	4,130		28	150	150	2,025	4
5	Bathroom Remodeling in the Basement	2012	3,089		28	112	112	1,512	5
6	Room Remodeling	2012	20,313		28	739	739	9,976	6
7	Install Fire Damper	2012	74,645		28	2,714	2,714	36,639	7
8	Compressor in the Kitchen	2012	7,324		28	266	266	3,591	8
9	Sealing Coating	2012	2,200		28	80	80	1,080	9
10	Replacement of Fogged Windows	2012	4,490		28	163	163	2,201	10
11	Masonry work to Building	2012	43,000		28	1,564	1,564	21,114	11
12	2nd Floor remodeling to Bookkeeping & Therapy Rooms	2012	199,483		28	7,254	7,254	90,315	12
13	Remodeling to thre 2nd floor Bathroom	2012	11,044		28	402	402	5,024	13
14	Upgrade the Sprinkler System	2013	13,935		28	507	507	6,337	14
15	Etectrical work in the Boiler Room	2013	4,559		28	166	166	2,075	15
16	Chiller Repairs	2013	125,701		28	4,571	4,571	57,137	16
17	Remodeling to the Fire Dampers	2013	42,683		28	1,552	1,552	19,400	17
18	Repairs Transformer	2013	18,519		28	673	673	8,413	18
19	First Floor Dining Room - Electrical, Tile, Paint etc	2013	182,195		28	6,625	6,625	82,813	19
20	Administrative Office Remodeling	2013	10,387		28	378	378	4,725	20
21	Parking Lot Resurface and Stripe	2013	64,000		15	4,267	4,267	53,337	21
22	Dinning Room Remodel -2nd and 5th Floor Electrical work	2013	84,428		28	3,070	3,070	35,305	22
23	Paint, Drywall, Design fees	2013							23
24	Chiller Repairs -vendor Paragon	2014	5,350		28	194	194	2,231	24
25	Flooring for rooms on 3rd and 4th Floor Century Tile,		81,129		28	2,950	2,950	33,925	25
26	Labor and Materials	2014							26
27	Resident Rooms Remodels - Built in Cabinets 4 rooms 5th FL	2014	42,970		28	1,562	1,562	17,963	27
28	Sprinkler System Labor and Supplyhouse Sprinkler		19,923		28	724	724	8,326	28
29	Remodel the DON & Therapy Office Built in Cabinets	2014	9,858		28	358	358	4,117	29
30	Dampers/Air Handler Repairs	2014	8,318		5			8,318	30
31	Gas Line Repairs	2015	10,217		15	681	681	7,151	31
32	Dining Rooms Remodel 2-5 Floors Dry Wall, electrical,	2015	90,767		28	3,301	3,301	34,660	32
33	Cabinets, Painting, Demo, Wallcovering								33
34	TOTAL (lines 1 thru 33)		\$ 10,420,351	\$		\$ 180,241	\$ 180,241	\$ 8,177,755	34

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

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 10,420,351	\$		\$ 180,241	\$ 180,241	\$ 8,177,755	1
2	Parking Lot Resurface & Stripe	2015	9,463		15	631	631	6,625	2
3	Chiller Repairs Plumbing and Motor	2015	18,241		15	1,216	1,216	12,768	3
4	Residents Rooms upgrade- Built in Cabinets	2015	45,550		28	1,656	1,656	17,388	4
5	Fire Alarm Systems - 2nd, 3rd, 4th &5th floor Dampers,	2015	120,463		28	4,380	4,380	45,990	5
6	Engineering of System dry wall repair, Fire Alarm Panel								6
7	Laundry Room Project - Blueprints, Permits, Labor, Material	2015	9,537		28	347	347	3,643	7
8	Relocation of Room								8
9									9
10	Install Automattice Door Equipment	2016	24,996		28	909	909	8,635	10
11	Install Fire Alarm System	2016	12,160		28	442	442	4,199	11
12	Install Built in Cabinets on First and Five Floors	2016	106,800		28	3,884	3,884	36,898	12
13									13
14	Nursing Station Remodeling Granite Stone	2016	3,000		15	200	200	1,900	14
15	Dining Rooms Remodel 2-5 Floors Dry Wall, electrical,	2016	9,820		28	357	357	3,392	15
16	Light fixtures, Tiles, Wallcovering								16
17	Parking Lot Resurface & Stripe	2016	66,841		15	4,456	4,456	42,332	17
18	Compressor	2016	18,450		15	1,230	1,230	11,685	18
19	Fire Alarm Systems - 2nd, 3rd, 4th &5th floor Dampers,	2016	83,312		28	3,030	3,030	28,785	19
20									20
21	5th Floor Clu Room -Drawings Demolition, Wall Vinyl	2017	60,747		10	6,075	6,075	51,637	21
22	painting, electric,plumbing								22
23	Upgrades of Corridors - Tile, Carpet Electrical, Labor	2017	62,717		10	6,272	6,272	53,312	23
24	Replacement of the Chiller Compressor	2017	18,450		5			18,450	24
25	Upgrades to the facility Laundry Room - Drawings, Permits	2017	157,754		10	15,776	15,776	134,096	25
26	Fire Alarm , labor for Demolation, Painting Plumbing,								26
27	electrical, framing, Water Lines, concrete								27
28									28
29	First Floor remodel- Carpet/beauty	2018	46,506		28	1,691	1,691	12,683	29
30	Basement- install base board	2018	10,850		28	395	395	2,959	30
31	Second floor plumbing work	2018	2,640		28	96	96	720	31
32	Remove and replace drywall	2018	3,168		15	211	211	1,584	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,311,816	\$		\$ 233,494	\$ 233,494	\$ 8,677,437	34

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

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

01/01/2025

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 11,311,816	\$		\$ 233,494	\$ 233,494	\$ 8,677,437	1
2	Fence around Patio with 2" square posts	2019	6,335		10	634	634	4,121	2
3	Replacement of switches in Elevator cars	2019	10,966		28	399	399	2,593	3
4	Remove old handrails, repair wall, paint, ceiling tiles,	2019	13,368		15	891	891	5,792	4
5	ceiling frame repair-1st Fl Mtg Room								5
6	Remove old floor, install new floor, replace bathroom	2019	8,448		15	563	563	3,660	6
7	door-Room 420								7
8	2nd floor wall repair and painting of 14 rooms	2019	6,072		10	607	607	3,946	8
9	4th floor room 418- replace wallpaper	2019	6,072		15	405	405	2,632	9
10	1st floor utility room-remove tiles & replace. Wall repair	2019	6,072		15	405	405	2,632	10
11	above ceiling and paint.								11
12	Plumbing, electrical work utility room and kitchen-3	2019	6,138		28	223	223	1,450	12
13	compartment sink and replace faucet.								13
14	Basement & Beauty shop plumbing-install sink, faucet, remove	2019	4,720		28	172	172	1,118	14
15	and replace water valve & drain line								15
16	Ice cream room renovation-remove & replace floor tiles, wallpape	2019	16,500		27	600	600	3,900	16
17	plumbing install sink, faucet, drain line, drywall, sensor door								17
18	Basement office- Ceiling/flooring	2019	10,758		28	391	391	2,542	18
19	Wall repair and paint- 1st, 2nd and 10th	2019	9,768		15	651	651	4,232	19
20	Old Laundry room- ceiling and tiles	2019	6,336		15	422	422	2,743	20
21	Room 408/301/306/311- Flooring	2019	11,088		28	403	403	2,620	21
22	Kitchen Remodel-remove & replace old ceiling and frames	2019	20,229		28	736	736	4,784	22
23	relocate electric line, paint, ply panel wall, floor repairs								23
24	First floor corridor & dining room-vinyl plank floating floor	2019	18,013		28	655	655	4,258	24
25	with adhesive and permimeter glue								25
26	Flooring- rooms 408/301/306/311	2019	5,533		28	201	201	1,307	26
27	RE Fabricate Custom Built-in Cabinets - Pt. Rms.	2019	44,000		28	1,600	1,600	10,400	27
28	RE Reface 100 Doors on Hallway - Resand & Revarn	2019	17,000		28	618	618	4,017	28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,539,232	\$		\$ 244,070	\$ 244,070	\$ 8,746,181	34

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

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

01/01/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 11,539,232	\$		\$ 244,070	\$ 244,070	\$ 8,746,181	1
2	Chiller Fence & Garbage Fence. Concrete & Paver repair	2020	5,653		15	377	377	2,041	2
3	Paint & install blinds - rms 103/106/424	2020	6,072		10	607	607	3,593	3
4	First floor - Paint & install blinds. Rm 419 remove & install flooring and base boards.	2020	5,544		10	554	554	3,326	4
5									5
6	2nd floor - install new floor and cove base. Rm 417 install flooring & base board and paint	2020	6,072		10	607	607	3,593	6
7									7
8	Room 422 - Install flooring & baseboard. Repair walls & paint.	2020	5,808		10	581	581	3,436	8
9	Beauty shop - install wall paper & baseboard								9
10	Room 426 - Install flooring & baseboard. Repair walls & paint.	2020	5,808		10	581	581	3,388	10
11	Ice Cream room - install wall paper & baseboard								11
12	3rd & 4th floors - Remove & replace bathroom doors.	2020	3,168		28	115	115	662	12
13	Kitchen - remove & install damper and electric line for exhaust fan								13
14	Roof Top - remove & replace 17 exhaust fans & exhaust dampers	2020	5,280		28	192	192	1,104	14
15	First floor ice maker area - demolish & install new dry walls, paint and relocate drain lines	2020	5,280		10	528	528	2,992	15
16									16
17	Remove & install 2 new sump pumps	2020	5,280		28	192	192	1,072	17
18	Replace rooftop exhaust fan	2020	3,962		10	396	396	2,179	18
19	Roof/parapet wall/roof top drivet - repair/paint	2020	16,445		10	1,645	1,645	8,771	19
20	3rd floor 110V/20A Power line for medicine room from generator	2020	5,280		28	192	192	1,024	20
21									21
22	RE Remove & replace dampers - emergency heat repairs	2020	17,046		28	620	620	3,667	22
23	RE MAU Coil & three way valve replacement - emergency heat repair	2020	31,102		28	1,131	1,131	6,692	23
24	RE Chiller Installation	2020	113,078		28	4,112	4,112	22,959	24
25									25
26	RE Boiler installation	2021	31,053		28	1,129	1,129	5,363	26
27	RE Boiler and Heat exchanger installation	2021	71,906		28	2,615	2,615	11,985	27
28	RE Fabricate cabinet and granite counter tops	2021	44,400		28	1,614	1,614	7,667	28
29	RE Install carpet & vinyl floors	2021	13,497		28	491	491	2,087	29
30	RE Cabinetry & stone counter topss	2021	18,800		28	684	684	2,793	30
31	RE Vinyl floors	2021	8,642		28	315	315	1,312	31
32	RE VMVM basement - wall repair, paint, power line	2021	3,696		28	135	135	663	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,972,104	\$		\$ 263,483	\$ 263,483	\$ 8,848,550	34

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

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

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

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 11,972,104	\$		\$ 263,483	\$ 263,483	\$ 8,848,550	1
2	RE VMVM power line from electric rm to return pu	2021	3,960		28	144	144	708	2
3	RE VMVM - Floor tiles - First flr south wing	2021	5,016		28	182	182	880	3
4	RE First floor east wing - electric line	2021	5,440		28	198	198	907	4
5	RE VMVM - power line for plate warmer	2021	4,880		28	177	177	797	5
6	RE VMVM - power line & tv cable, flooring & wall	2021	5,440		28	198	198	907	6
7	RE VMVM - remove flooring & baseboard	2021	5,440		28	198	198	891	7
8	RE first floor dining room renovations	2021	5,200		28	189	189	866	8
9	RE VMVM - remove laundry chute	2021	5,500		28	200	200	917	9
10	RE VMVM - remove & replace drain line in kitchen	2021	5,440		28	198	198	990	10
11	RE VMVM-Remove & replace doors - kitchen	2021	5,548		28	201	201	838	11
12	RE VMVM - front building tower power line repair	2021	3,000		28	109	109	445	12
13	RE VMVM - Power line from life safety panel	2021	3,400		28	123	123	513	13
14	RE VMVM South side power line repair	2021	4,080		28	149	149	608	14
15	RE Carpet - first floor corridor & office	2021	11,711		15	781	781	3,644	15
16	RE Carpet - first floor dining & offices	2021	10,630		15	709	709	3,190	16
17	RE Kitchen - inner & outer doors with locks	2021	7,848		28	286	286	1,310	17
18	RE Wood flooring - 2nd flr, rms 334-339	2021	5,820		28	212	212	971	18
19	RE Concrete Curbwork	2021	11,500		15	767	767	3,387	19
20	RE Remove & replace asphalt, sewer repairs	2021	19,700		15	1,314	1,314	5,803	20
21									21
22	RE Hydronic System Component	2022	5,407		28	196	196	768	22
23	RE Remove & install vinly tiles - nurses station	2022	3,240		28	118	118	452	23
24	RE Custom Cabinets - work not done	2022	(44,400)		28	(1,615)	(1,615)	(6,460)	24
25	RE Mirrors for Beauty Salon and Stone tops	2022	1,810		28	65	65	263	25
26	RE Basement - remove & replace sump pump & ceili	2022	6,120		28	223	223	854	26
27	RE Electrical wiring - all floors/install hangin	2022	5,720		28	208	208	780	27
28	RE Remove and relocate power line for exit light	2022	6,680		28	243	243	931	28
29	RE 3 windows for first floor	2022	5,046		28	183	183	687	29
30	RE All nurses stations - laminate panels, 1st fl	2022	13,000		28	473	473	1,695	30
31	RE Replace a section of 4" standpipe	2022	5,548		28	202	202	707	31
32	RE Replace 10 leaking valves for sprinkler sys	2022	15,124		28	550	550	2,017	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 12,124,952	\$		\$ 270,664	\$ 270,664	\$ 8,879,816	34

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

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning:

01/01/2025

Ending:

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 12,124,952	\$		\$ 270,664	\$ 270,664	\$ 8,879,816	1
2	RE Install curtain tracks & repair ceiling 4th f	2022	4,080		28	148	148	491	2
3	RE 5th floor - install curtain tracks, divider r	2022	10,200		28	371	371	1,237	3
4	RE Replace Boiler piping, motor, and pump seal	2022	17,497		28	636	636	2,067	4
5	RE Doube pane insulated glass door	2022	5,100		28	185	185	679	5
6	RE Condensor and Evaporator replacement	2022	9,150		28	333	333	1,027	6
7	RE Butterfly Valves - Chiller Isolation work	2023	5,692		28	207	207	517	7
8	RE Boiler- Chemical Flush	2023	14,221		28	517	517	1,293	8
9	RE Boiler - Repair Boiler line for domestic Hot Wat	2023	4,421		28	161	161	402	9
10	RE Hunter Douglas Faux Wood Blinds & Valances fo	2023	18,328		28	666	666	1,666	10
11	RE Replace 1house pump motor & grounding rings	2023	6,650		28	242	242	605	11
12	RE Replace dry pendants in coolers	2023	6,780		28	247	247	616	12
13	RE Purchase & install low temp boiler	2023	33,838		28	1,230	1,230	3,076	13
14	Integrity Sign Company	2023	12,000		28	436	436	1,091	14
15	Murphy construction-remove & replace pavement	2023	19,900		28	724	724	1,809	15
16	Remove & Replace Curbs	2023	3,000		28	109	109	273	16
17	R&M-Baseboards,paint, curtain tracks-14 rooms E 3rd Floor	2023	47,943		10	4,794	4,794	11,986	17
18	R&M-Paint all resident rooms-E 4th Fl	2023	24,749		10	2,475	2,475	6,187	18
19	R&M-Rear patio install, remove tree, grind stump, repair & paint	2023	9,710		10	971	971	2,428	19
20	R&M-Install new apex siding at trash enclosure & paint	2023	6,966		10	697	697	1,741	20
21	R&M-Rear building remodel, paint storage rooms, lighting, shelvi	2023	17,692		10	1,769	1,769	4,424	21
22	Wiring/installation of controls	2024	45,385		28	1,621	1,621	2,446	22
23	Boiler - mixing valves/gate valves	2024	42,792		28	1,556	1,556	2,334	23
24	Remove & replace boiler hot water	2024	21,650		28	787	787	1,181	24
25	Back entrance exterior sliding door	2024	4,650		28	169	169	254	25
26	Installation & training -SIP phone	2024	5,200		28	189	189	284	26
27	R&M-Repairs to leaking Copper in boiler room and Generator ro	2024	2,961		28	108	108	162	27
28	Install middle walk in freezer	2025	18,788		28	342	342	342	28
29	Tiles for bathrooms and shower floors	2025	13,994		28	254	254	254	29
30	Stanley sliding swing door	2025	2,925		28	53	53	53	30
31	Sprinkler heads, inspector test in east and south stairwell	2025	63,940		28	1,163	1,163	1,163	31
32	Install training bath	2025	12,865		28	234	234	234	32
33	Kitchen ceiling replace 3 copper pipes	2025	4,364		28	79	79	79	33
34	TOTAL (lines 1 thru 33)		\$ 12,642,383	\$		\$ 294,138	\$ 294,138	\$ 8,932,216	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$551,379	\$99,108	\$107,904	\$8,796	3-15 Yrs	\$663,710	71
72	Current Year Purchases	154,229		7,711	7,711	10	7,711	72
73	Fully Depreciated Assets	872,958				5-15 Yrs	872,958	73
74	See Sch 13A	282,111	45,072	19,389	(25,683)		152,276	74
75	TOTALS	\$1,860,677	\$144,180	\$135,004	\$(9,176)		\$1,696,655	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	Bus	2000 Ford Bus	2007	\$24,501	\$	\$	\$	4 yrs.	\$24,501	76
77	Van	E-150 Ford Wheelchair Van	2012	36,923				4 yrs.	36,923	77
78	Bus	2007 Ford Bus	2014	39,010				5 yrs.	39,010	78
79	See Sch 13A			466,607	35,820	36,545	725		198,632	79
80	TOTALS			\$567,041	\$35,820	\$36,545	\$725		\$299,066	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)	\$15,343,501	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$180,000	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$465,687	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$285,687	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$10,927,937	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	N/A	\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	\$	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.

Facility Name: Lee Manor
IDPH License ID Number: 0024356
Fiscal Year End: 12/31/2025

Schedule 13A

Category	Year	Cost	Current Dep	S.L. Dep	Adjustments	Life	Accum Dep
Allocation from RE	2021	42,257		4,225		10	15,108
Allocation from RE	2022	110,438		11,043		10	28,871
Allocation Ability Rehab LLC	2025	17883		971			8,720
Allocation BHCG Inc.	2025	111533		3,150			99,577
Reconcile Book Dep			45,072				
Total		282,111	45,072	19,389			152,276

XI. Ownership Costs

Line 79 - Vehicle Depreciation

Use	Model, Make & Year	Year Acquired	Cost	Current Book Depreciation	Straight Line Depreciation	Adjustment	Life in Years	Accumulated Depreciation
Car	2015 Mercedes	2015	81,901	-	-			81,901
2017 Mercedes Benz Sprinter Shuttel Bus		2020	77,970	7,797	7,797		10	35,086
2021 Black 1500 RAM		2021	78,465	7,846	7,846		10	27,461
Ford Bus	Food Bus	2023	119,340	11,934	11,934		10	17,901
Voyager	Voyager	2023	82,427	8,243	8,243		10	12,364
Allocated from BHCG Inc.		2025	26504		725			23919
TOTAL			466,607	35,820	36,545	#		198,632

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Mgmt. Co.				4,096			6
7	TOTAL				\$ 4,096			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 N/A .
9. Option to Buy: YES X NO Terms: N/A *

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

15. Is Movable equipment rental included in building rental? YES NO x
16. Rental Amount for movable equipment: \$ 258,565 Description: See Schedule 14A
(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	N/A		\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning
Ending

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

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

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

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

Facility Name:

Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence

IDPH License ID Number:

0024356

Fiscal Year End:

12/31/2025

Schedule 14A

XIV. Rental Costs

Line 16 Rental Amount for Moveable Equipment

Rental Description	Amount
FP MAILING SOLUTIONS	988
GFC LEASING	14,980
HINCKLEY SPRINGS	1,154
USA TODAY	52
USA TODAY - Reversed	(52)
Nursing Rental	90,036
Nelson Automative	-
General equipment	1,182
Mattress and bed rental	143,200
Allocated from Real estate	-
Auto Lease	3,984
Allocated from Mgmt. Co.	3,041
Total - Line 16	258,565

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

It is the policy of this facility to only hire certified nurses aides.
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

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

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

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

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

	1	2	3	4	5	6	7	8			
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
1	Licensed Occupational Therapist	L10A, C7	1913	hrs	\$ 124,320		\$ 365	1,913	\$ 124,685	1	
2	Licensed Speech and Language Development Therapist	L10A, C7	6662	hrs	433,040		1,271	6,662	434,311	2	
3	Licensed Recreational Therapist			hrs						3	
4	Licensed Physical Therapist	L10A, C7	6344	hrs	412,334		1,211	6,344	413,545	4	
5	Physician Care			visits						5	
6	Dental Care			visits						6	
7	Work Related Program			hrs						7	
8	Habilitation			hrs						8	
9	Pharmacy	L39,C2		# of prescrpts			306,159		306,159	9	
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)			hrs						10	
11	Academic Education			hrs						11	
12	Other (specify): <u>Oxygen</u>	L39,C2					72,363		72,363	12	
13	Other (specify): <u>Respiratory Therapy</u>					454	29,483	454	29,483	13	
14	TOTAL				\$ 969,694	454	\$ 29,483	\$ 381,369	15,373	\$ 1,380,546	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.

XV. BALANCE SHEET - Unrestricted Operating Fund.

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 460,215	\$ 526,152	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	5,121,171	5,121,171	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	(117,392)	(95,361)	6
7	Other Prepaid Expenses	91,349	91,349	7
8	Accounts Receivable (owners or related parties)	8,377,326	8,577,326	8
9	Other(specify): See Schedule17A	(41,945)	863,245	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 13,890,724	\$ 15,083,882	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		273,400	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	2,321,838	12,642,383	15
16	Equipment, at Historical Cost	2,011,722	2,427,718	16
17	Accumulated Depreciation (book methods)	(3,546,925)	(10,927,937)	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 Schedule17A	212,720	212,720	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 999,355	\$ 4,628,284	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 14,890,079	\$ 19,712,166	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,564,116	\$ 2,664,429	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	833,333	833,333	29
30	Accrued Salaries Payable	1,085,441	1,085,441	30
31	Accrued Taxes Payable (excluding real estate taxes)	1,094,422	1,094,422	31
32	Accrued Real Estate Taxes(Sch.IX-B)		1,099,000	32
33	Accrued Interest Payable	(12,224)	369,697	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Schedule17A	8,264,918	5,614,534	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 13,830,006	\$ 12,760,856	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		8,890,578	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 8,890,578	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 13,830,006	\$ 21,651,434	46
47	TOTAL EQUITY(page 18, line 24)	\$ 1,060,073	\$ (1,939,268)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 14,890,079	\$ 19,712,166	48

*(See instructions.)

Facility Name: Lee Manor
IDPH License ID Number: 0024356
Fiscal Year End: 12/31/2025

Schedule 17A

Line 9 Current Assets Other (specify):

Account	Description	After	
		Operating	Consolidation
10026	Refund Exchange	22,949	22,949
12240	Employee Loans & Advances	(118,269)	(118,269)
15100	Real Estate Tax Escrow Deposit	-	468,039
15110	Replacement Reserves	-	167,587
15115	Hazard Insurance Escrow	-	132,000
15135	Mortgage Insurance Escrow	-	27,737
16540	Mortgage Cost	-	200,699
16550	Accum Amort-Mortgage Costs	-	(90,872)
16560	Loan Costs	64,014	64,014
16570	Amortization - Loan Costs	(5,779)	(5,779)
17300	Due To/From Naperville	(4,860)	(4,860)
15126-0	Insurance Deductible	-	-
Total - Line 9		(41,945)	863,245

Line 23 Long Term Assets (specify):

Account	Description	After	
		Operating	Consolidation
14100	Refund Exchange	152,343	152,343
16700	Employee Loans & Advances	15,000	15,000
21551	Real Estate Tax Escrow Deposit	25,156	25,156
21553	Replacement Reserves	20,221	20,221
Total - Line 23		212,720	212,720

XV. Balance Sheet

Line 36 Other Current Liabilities (specify):

	Description	After	
		Operating	Consolidation
10027	Trust Fund Transfer	(48,096)	(48,096)
12250	LM AR Exchange	-	-
12280	Medicare Settlement	-	-
17010	Due To/From Lee Manor	-	3,385,590
20030	Accrued Operating Expense	56,402	79,402
20205	Accrued 401k Matching Fund	23,357	23,357
20250	Accrued Rent	6,464,521	-
20260	Accrued Management Fees	19,311	19,311
21150	Professional Liability Claims	130,000	130,000
21510	Resident Refunds	1,577,512	1,577,512
21530	Resident Trust	41,911	41,911
21562	State of Ill-CARES Pandemic	-	-
25220	Due To Related Party	-	405,547
Total - Line 36		8,264,918	5,614,534

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,133,058	1
2	Restatements (describe):		2
3	Prior Period Adjustment	(602,604)	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,530,454	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(470,381)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (470,381)	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)	\$ 1,060,073	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Lee Manor

0024356

Report Period Beginning: 01/01/2025

Ending: 12/31/2025

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

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

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 22,523,007	1
2	Discounts and Allowances for all Levels	(1,504,530)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 21,018,477	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,972,837	6
7	Oxygen	72,685	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 2,045,522	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	(2,669)	16
17	Sale of Drugs	209,753	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	20,701	19
20	Radiology and X-Ray	13,900	20
21	Other Medical Services	25,236	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 266,921	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	6,335	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 6,335	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>Miscellaneous Income</u>	164,101	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 164,101	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 23,501,356	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,408,443	31
32	Health Care	9,542,430	32
33	General Administration	5,364,097	33
	B. Capital Expense		
34	Ownership	2,591,831	34
	C. Ancillary Expense		
35	Special Cost Centers	2,532,060	35
36	Provider Participation Fee	532,876	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 23,971,737	40
41	Income before Income Taxes (line 30 minus line 40)**	(470,381)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (470,381)	43

III. Net Inpatient Revenue detailed by Payer Source for each line			
44	Medicaid Fee for Service	\$ 4,418,346.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)		45
46	MMAI-Medicaid is the Primary Payer	2,760,240.00	46
47	MMAI-Medicare is the Primary Payer	114,391.00	47
48	Private Pay	3,135,094.00	48
49	Medicare Part A	1,116,432.00	49
50	Other-(specify) Hospice	9,473,974.00	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)	\$ 21,018,477	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	1,247	1,600	\$ 30,070	\$ 18.79	1
2	Assistant Director of Nursing					2
3	Registered Nurses	34,861	44,746	2,322,809	51.91	3
4	Licensed Practical Nurses	32,553	41,783	1,644,724	39.36	4
5	CNAs & Orderlies	110,496	141,825	3,168,935	22.34	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	21,610	27,737	517,561	18.66	10
11	Social Service Workers	6,827	8,763	297,722	33.97	11
12	Dietician					12
13	Food Service Supervisor	2,752	3,532	68,214	19.31	13
14	Head Cook	4,600	5,904	114,014	19.31	14
15	Cook Helpers/Assistants	22,391	28,739	555,000	19.31	15
16	Dishwashers					16
17	Maintenance Workers	6,264	8,040	213,235	26.52	17
18	Housekeepers	32,554	41,784	774,052	18.53	18
19	Laundry	4,903	6,576	98,793	15.02	19
20	Administrator	2,139	2,746	240,447	87.56	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	4,500	5,233	256,861	49.08	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	1,552	1,992	59,663	29.95	31
32	Other Health Care SCH20A	25,342	27,414	841,212	30.69	32
33	Other(specify) SCH20A	1,621	2,080	101,318	48.71	33
34	TOTAL (lines 1 - 33)	316,212	400,494	\$ 11,304,630 *	\$ 28.23	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	\$ 14,480	L1,C3	35
36	Medical Director	Monthly	93,000	L9(7)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	25,332	L10,C3	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	1,425	L11,C3	44
45	Social Service Consultant	Monthly	6,020	L12,C7	45
46	Other(specify)				46
47	Infectious Disease Consultant	Monthly	12,000	L10,C3	47
48					48
49	TOTAL (lines 35 - 48)		\$ 152,257		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	N/A	\$	L10,C3	50
51	Licensed Practical Nurses			L10,C3	51
52	Certified Nurse Assistants/Aides			L10,C3	52
53	TOTAL (lines 50 - 52)		\$		53

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

** See instructions.

Facility Name: Seneca Nursing Home Inc. d/b/a Lee Manor Nursing Residence
IDPH License ID Number: 0024356
Fiscal Year End: 12/31/2025

Schedule 20A

XVIII. Staffing and Salary Costs
Line 32 Other Health Care (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Central Supply Wages	1,493	1,916	48,805	\$ 25.47
Wages-Care Plan Coordinator	4,173	5,357	186,978	\$ 34.90
Wages - Nursing Clerical	777	998	34,823	\$ 34.89
Director of Purchasing Wages	14,198	13,111	333,934	\$ 25.47
Wound Care Coordinator	917	1,177	118,562	\$ 100.73
Staffing Coordinator	785	1,008	32,148	\$ 31.89
Infection Coordinator Wages	2,997	3,847	85,962	\$ 22.35
Total - Line 32 Other Health Care (specify)	25,340	27,414	841,212	

XVIII. Staffing and Salary Costs
Line 33 Other (specify):

Description	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Total Salaries	Average Hourly Wage
Admissions Wages	2,710	3,478	141,374	\$ 40.65
Wages- Marketing	1,621	2,080	101,318	\$ 48.71
Total - Line 33 Other (specify):	1,621	2,080	101,318	

Facility Name: Lee Manor
IDPH License ID Number: 0024356
Fiscal Year End: 12/31/2025

Schedule 21C

XIX. SUPPORT SCHEDULES
C. Professional Services

Vendor	Type	Amount
ALLEGRO RECORD SOLUTIONS	Profesional Services	1,102.50
ALPHA ENVIRONMENTAL INC	Profesional Services	2,200.00
DOROTHY VANGEL	Profesional Services	60,000.00
KATHERINE HOCUK	Profesional Services	52,500.00
LANGUAGE LINE SERVICES	Profesional Services	353.46
MAVEN HEALTH PARTNERS LLC	Profesional Services	700
NATIONAL PREVENTIVE SOLUTIONS	Profesional Services	600
NICHOLAS VANGEL	Profesional Services	60,000.00
CHERRY BEKAERT Advisory LLC	Accounting Services	16,905.00
RSM US LLP	Accounting Services	47,258.00
07-2025 Adj. operatin expense alloc - RSM allocation reversal	Accounting Services	28,816.75
10-2025 - Accounting Fee Accrual	Accounting Services	5,000.00
11-2025 - Accounting Fee Accrual	Accounting Services	5,000.00
12-2025 - Accounting Fee Accrual	Accounting Services	5,000.00
7-2025 - Accounting Fee Accrual July 2025	Accounting Services	5,000.00
7-2025 - Accounting Fees Allocation RSM	Accounting Services	-25,816.75
8-2025 - Accounting Fee Accrual	Accounting Services	5,000.00
9-2025 - Accounting Fee Accrual	Accounting Services	5,000.00
Accounting Fee Allocation - Accounting Fee Allocation	Accounting Services	-4,095.00
Month End April 2025 - Accounting Fee Accrual April 2025	Accounting Services	4,215.00
Month End Feb 2025 - Accounting Fee Accrual Feb 2025	Accounting Services	4,215.00
Month End June 2025 - Accounting Fee Accrual June 2025	Accounting Services	5,000.00
Month End June 2025 - Accounting Fees Allocation RSM	Accounting Services	-25,816.75
Month End Mar 2025 - Accounting Fee Accrual Mar 2025	Accounting Services	4,215.00
Month End May 2025 - Accounting Fee Accrual May 2025	Accounting Services	5,000.00
Month End May 2025 - Accounting Fees Allocation	Accounting Services	-11,550.00
RSM US LLP - Reversed	Accounting Services	-3,281.25
BEN LAZARE CONSULTING INC	Profesional Fees	2,500.00
BUTTERFIELD HEALTHCARE GROUP INC	Profesional Fees	5,000.00
EQUIFAX WORKFORCE	Profesional Fees	160.79
INNOVATIVE LTC SOLUTIONS	Profesional Fees	14,087.09
PERSONNEL PLANNERS INC	Profesional Fees	1,091.55
TERRILL CONSULTING SERVICES INC	Profesional Fees	37,162.32
EXPERIAN HEALTH	Data Processing Fees	240.00
INOVALON PROVIDER	Data Processing Fees	14,415.00
POINTCLICKCARE TECHNOLOGIES INC	Data Processing Fees	112,144.69
SMARTLINX SOLUTIONS LLC	Data Processing Fees	30,594.94
Paylocity	Payroll Processing Fees	44,844.94
CROKE FAIRCHILD MORGAN & BERES LLC	Legal Fees	399.53
FMS LAW GROUP	Legal Fees	2,502.50
FORD HARRISON	Legal Fees	1,204.82
HIPP LAW OFFICE	Legal Fees	3,755.00
KILPATRICK TOWNSEND & STOCKTON LLP	Legal Fees	910.00
MORGAN LEWIS & BOCKIUS LLP	Legal Fees	17,189.00
MORGAN LEWIS & BOCKIUS LLP - Reversed	Legal Fees	-1,532.50
PARAGON HEATING & COOLING	Legal Fees	943.16
POL SINELLI PC	Legal Fees	23,236.61
SAM JAFARI & LISA JAFARI	Legal Fees	266.00
SERPICO PETROSINO DIPIERO & OSHEA LTD	Legal Fees	20,430.00
Smartlinx allocation - inv#00057437	Data Processing Fees	1,228.69
Smartlinx Solutions Inv#IG00052692 July 2025	Data Processing Fees	3,142.01
Smartlinx Solutions Inv#IG00052694 July 2025	Data Processing Fees	1,228.69
Smartlinx Solutions Inv#IG00052692 June 2025	Data Processing Fees	3,142.01
Smartlinx Solutions Inv#IG00052694 June 2025	Data Processing Fees	1,228.69
Smartlinx Solutions Inv#IG00052692 May 2025	Data Processing Fees	3,142.01
Smartlinx Solutions Inv#IG00052694 May 2025	Data Processing Fees	1,228.69
Total (agree to Schedule V, line 19, column 3)		598,407.19
Allocated from Management Company Legal Fees		67
Allocated from Real estate Accounting Fees		50,001
Allocated from Management Company Professional fee		11,082
Allocated from Management Company Professional fee		28,467
Less: Non-Allowable Legal Fees		(14,695)
Allocated from Real estate Legal Fees		528
Reclass PointClick Care		(112,145)
Allocated from Ability		12,793
Total (agree to Schedule V, line 19, column 8)		574,505

XX. GENERAL INFORMATION:

- (1)

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

No
- (2)

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

Association Name	Amount
HEALTH CARE COUNCIL OF IL (HCCI)	20,928
	20,928 Total
- (3)

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

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

HEALTH CARE COUNCIL OF IL (HCCI)	20,928
	20,928 Total
- (4)

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

HEALTH CARE COUNCIL OF IL (HCCI)	41,855
	41,855 Total
- (5)

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

\$ 139,643 Line 10
- (6)

Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.
- (7)

Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$ 532,876

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

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

No

If YES, attach an explanation of the allocation.

- (9)

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

Yes
- (10)

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

No
- (11)

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

\$ No Has any meal income been offset against related costs? \$ No Indicate the amount.
- (12)

Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

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

N/A

d. Have vehicle usage logs been maintained?

Adequate records have been maintained

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

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (13)

Has an audit been performed by an independent certified public accounting firm?

Firm Name: N/A

No
- (14)

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

Yes
- (15)

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

See page 39 of the instructions for details.

Yes

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