

		FOR BHF USE					

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

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

I. IDPH License ID Number: 0054437

Facility Name: Luther Oaks

Address: 601 Lutz Road Bloomington 61704
Number City Zip Code

County: McLean

Telephone Number: (309) 557-8000 Fax # (309) 664-5999

HFS ID Number:

Date of Initial License for Current Owners: 3/8/2017

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Joshua S. Banach, CPA Telephone Number: 847-628-8784
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 7/1/2024 to 6/30/2025 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider	(Signed)		(Date)
	(Type or Print Name)	Daniel Noonan	
	(Title)	CFO	
Paid Preparer	(Signed)	Patrick McCormick	12/1/2025
			(Date)
	(Print Name and Title)	Patrick McCormick Partner	
	(Firm Name & Address)	Plante & Moran, PLLC 1111 Superior Ave Suite 1250 Cleveland, OH 44114	
	(Telephone)	(216) 274-6524 Fax # (248) 233-7349	

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

Facility Name & ID Number

Luther Oaks

0054437

Report Period Beginning: 7/1/2024

Ending: 6/30/2025

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	19	Skilled (SNF)	19	6,935	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	19	TOTALS	19	6,935	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	866				2,619	823	2,044	6,352	8
9	SNF/PED									9
10	ICF									10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	866				2,619	823	2,044	6,352	14

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

91.59%

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

None (Do not include bed reserve days in Section B.)

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

None

F. Does the facility maintain a daily midnight census?

Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?

YES X NO

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES X NO

I. On what date did you start providing long term care at this location?

Date started 11/9/2016

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

YES X Date 3/8/2017 NO

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

YES X NO If YES, enter certified beds. number of certified beds 19

Medicare Intermediary

National Government Services

IV. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year?

YES X NO

Tax Year: 45838 Fiscal Year: 6/30/25

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number

Luther Oaks

STATE OF ILLINOIS

0054437

Report Period Beginning:

7/1/2024

Ending:

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6/30/2025

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
	A. General Services	Salary/Wage	Supplies	Other	Total						
		1	2	3	4	5	6	7	8	9	10
1	Dietary	152,985	12,997	13,378	179,360		179,360	5,806	185,166		1
2	Food Purchase		92,119		92,119		92,119	(8,141)	83,978		2
3	Housekeeping	25,078	3,130	38	28,246		28,246	-	28,246		3
4	Laundry	801	1,332	1	2,134	-	2,134	-	2,134		4
5	Heat and Other Utilities			38,936	38,936		38,936	(5,384)	33,552		5
6	Maintenance	20,446	1,902	24,125	46,473		46,473	1,827	48,300		6
7	Other (specify):*	-	-	-	-		-	461	461		7
8	TOTAL General Services	199,310	111,480	76,478	387,268	-	387,268	(5,431)	381,837		8
	B. Health Care and Programs										
9	Medical Director	-	-	12,000	12,000		12,000	-	12,000		9
10	Nursing and Medical Records	1,126,800	14,928	44,285	1,186,013		1,186,013	5,795	1,191,808		10
10a	Therapy	-	-	-	-		-	-	-		10a
11	Activities	14,188	854	2,505	17,547		17,547	-	17,547		11
12	Social Services	19,088	121	879	20,088		20,088	-	20,088		12
13	CNA Training	-	-	-	-		-	-	-		13
14	Program Transportation	-	-	-	-		-	-	-		14
15	Other (specify):*	-	-	-	-		-	458	458		15
16	TOTAL Health Care and Programs	1,160,076	15,903	59,669	1,235,648	-	1,235,648	6,253	1,241,901		16
	C. General Administration										
17	Administrative	14,603	-	154,189	168,792		168,792	(101,256)	67,536		17
18	Directors Fees			-	-		-	-	-		18
19	Professional Services			13,587	13,587		13,587	88,539	102,126		19
20	Dues, Fees, Subscriptions & Promotions			14,568	14,568		14,568	6,017	20,585		20
21	Clerical & General Office Expenses	33,667	6,692	458,228	498,587		498,587	(387,498)	111,089		21
22	Employee Benefits & Payroll Taxes			725,311	725,311		725,311	-	725,311		22
23	Inservice Training & Education			-	-		-	-	-		23
24	Travel and Seminar			2,495	2,495		2,495	1,954	4,449		24
25	Other Admin. Staff Transportation		-	6,576	6,576		6,576	3,160	9,736		25
26	Insurance-Prop.Liab.Malpractice			41,021	41,021		41,021	1,886	42,907		26
27	Other (specify):*	-	-	-	-		-	6,254	6,254		27
28	TOTAL General Administration	48,270	6,692	1,415,975	1,470,937	-	1,470,937	(380,944)	1,089,993		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,407,656	134,075	1,552,122	3,093,853	-	3,093,853	(380,122)	2,713,731		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.

Date	General Ledger Accounts	Description of Expense	Item	Employee Function	Location of Travel	Net Cost	ALIL Portion- Not Included in Schedule V, Line 25	Final Expense	
8/23/2024	7760	BI - Thomas Cusine	1520000	Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois- Near Bloo	937.14	(944.43)	937.14
8/29/2024	7760	BI - Thomas Cusine	1520000	Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois- Near Bloo	7,584.70	(6,942.83)	7,584.70
9/15/2024	7760	BI - Thomas Cusine	1520000	Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois- Near Bloo	731.40	(660.88)	731.40
11/1/2024	7760	BI - Thomas Cusine		Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois- Near Bloo	154.50	138.10	(15.40)
12/27/2024	7760	BI - Thomas Cusine	1520000	Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois- Near Bloo	264.63	(264.63)	-
12/31/2024	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois- Near Bloo	174.45	(159.73)	17.72
1/31/2025	7760	BI - Thomas Cusine	1520000	Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois- Near Bloo	54.60	(484.60)	54.60
6/30/2025	7760	Acc'd 2025 Thomas Cusine	151	Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois- Near Bloo	104.47	(104.47)	(20.45)
7/26/2024	7760	BI - KEVIN J WOOD	202412	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	175.00	(151.70)	23.30
7/31/2024	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	344.40	(313.64)	30.76
8/28/2024	7760	BI - WINSTON DUNBAR	2413	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	60.00	(40.00)	20.00
8/29/2024	7760	BI - TIFFANY McDONALD	58	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	41.00	(40.50)	0.50
8/31/2024	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	195.27	(175.74)	19.53
9/12/2024	7760	BI - MATTHEW BARBER	203	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	115.00	(115.00)	-
9/12/2024	7760	BI - JUMBA WITH JESSICA	0	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	130.00	(117.00)	13.00
9/14/2024	7760	BI - MAGGIE BLAKE LLO	16	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	125.00	(112.50)	12.50
9/14/2024	7760	BI - WINSTON DUNBAR	2410	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	60.00	(54.00)	6.00
9/14/2024	7760	BI - WINSTON DUNBAR	2413	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	75.00	(67.50)	7.50
9/14/2024	7760	BI - JUMBA WITH JESSICA	0	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	130.00	(117.00)	13.00
9/14/2024	7760	BI - HAWKINS WILLIAMS	382	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	260.00	(234.00)	26.00
9/14/2024	7760	BI - JUMBA WITH JESSICA	0	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	130.00	(117.00)	13.00
9/17/2024	7760	BI - Inside Out Accessible Art		(Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	160.00	(144.00)	16.00
9/17/2024	7760	BI - Inside Out Accessible Art		(Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	160.00	(144.00)	16.00
9/18/2024	7760	BI - OSF ST JOSEPH MEDICA		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	400.00	(360.00)	40.00
9/18/2024	7760	BI - DAVE CARPENTER	EXP	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	29.00	(26.91)	2.09
9/24/2024	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	404.45	(364.03)	40.42
9/24/2024	7760	BI - TIFFANY McDONALD	58	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	41.00	(40.50)	0.50
9/24/2024	7760	BI - JUMBA WITH JESSICA	0	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
9/30/2024	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	404.45	(364.03)	40.42
10/1/2024	7760	BI - KRISTY WALDEN	101	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	40.00	(38.00)	2.00
10/2/2024	7760	BI - KRISTY WALDEN	10022	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	60.00	(54.00)	6.00
10/7/2024	7760	BI - KRISTY WALDEN	100720	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	10.00	(9.00)	1.00
10/10/2024	7760	BI - TRENTON PERRY	002	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	200.00	(180.00)	20.00
10/10/2024	7760	BI - TRENTON PERRY	005	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	200.00	(180.00)	20.00
10/10/2024	7760	BI - JUMBA WITH JESSICA	0	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	175.00	(151.70)	23.30
10/10/2024	7760	BI - JUMBA WITH JESSICA	0	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
10/10/2024	7760	BI - JUMBA WITH JESSICA	1	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
10/11/2024	7760	BI - MAGGIE BLAKE LLO	16	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	125.00	(112.50)	12.50
10/11/2024	7760	BI - TERRANCE H BREIDENB		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	275.00	(262.40)	12.60
10/14/2024	7760	BI - JOLLE PATTERSON	20	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	153.00	(137.40)	15.60
10/31/2024	7760	BI - WINSTON DUNBAR	2412	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	60.00	(54.00)	6.00
10/31/2024	7760	BI - WINSTON DUNBAR	2416	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	75.00	(67.50)	7.50
10/31/2024	7760	BI - JUMBA WITH JESSICA	1	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
10/31/2024	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	299.00	(270.91)	28.09
11/11/2024	7760	BI - TOM WYATT	1072024	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	110.00	(99.00)	11.00
11/13/2024	7760	BI - WINSTON DUNBAR	2418	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	75.00	(67.50)	7.50
11/13/2024	7760	BI - KRISTY WALDEN	10020	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	60.00	(54.00)	6.00
11/13/2024	7760	BI - JUMBA WITH JESSICA	1	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
11/13/2024	7760	BI - DAVE CARPENTER	DAV	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	29.00	(26.91)	2.09
11/20/2024	7760	BI - OSF ST JOSEPH MEDICA		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	500.00	(460.00)	50.00
11/20/2024	7760	BI - TIFFANY McDONALD	58	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	41.00	(40.50)	0.50
11/26/2024	7760	BI - JUMBA WITH JESSICA	1	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
11/26/2024	7760	BI - JUMBA WITH JESSICA	1	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
11/30/2024	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	125.15	(112.81)	12.34
12/21/2024	7760	BI - JOLLE PATTERSON	20	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	124.88	(292.38)	34.49
12/23/2024	7760	BI - JUMBA WITH JESSICA	1	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
12/31/2024	7760	BI - OSF ST JOSEPH MEDICA		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	600.00	(540.00)	60.00
11/10/2025	7760	BI - JUMBA WITH JESSICA	1	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
11/10/2025	7760	BI - WINSTON DUNBAR	2500	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	75.00	(67.50)	7.50
11/10/2025	7760	BI - JUMBA WITH JESSICA	1	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
11/21/2025	7760	BI - TIMOTHY TOTTEN	4122	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	250.00	(215.00)	35.00
11/31/2025	7760	BI - JOHN LYNN	201241	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	75.00	(67.50)	7.50
11/31/2025	7760	BI - JUMBA WITH JESSICA	0	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
21/1/2025	7760	BI - BILLY GALT	00231	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	120.00	(108.00)	12.00
20/20/2025	7760	BI - JUMBA WITH JESSICA	2	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
20/20/2025	7760	BI - JUMBA WITH JESSICA	3	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
22/1/2025	7760	BI - MATTHEW BARBER	203	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	115.00	(103.50)	11.50
22/8/2025	7760	BI - JUMBA WITH JESSICA	4	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
22/8/2025	7760	BI - MICHAEL W. HALL	0212	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	200.00	(180.00)	20.00
2/28/2025	7760	BI - CHIL LYNN	2033171	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	67.50	(60.75)	6.75
2/28/2025	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	14.99	(13.49)	1.50
3/13/2025	7760	BI - JUMBA WITH JESSICA	5	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
3/13/2025	7760	BI - Rita Meland	0204205	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	100.00	(90.00)	10.00
3/13/2025	7760	BI - KRISTY WALDEN	10020	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	110.00	(99.00)	11.00
3/19/2025	7760	BI - JUMBA WITH JESSICA	6	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
3/19/2025	7760	BI - WINSTON DUNBAR	2506	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	75.00	(67.50)	7.50
3/31/2025	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	41.00	(40.50)	0.50
4/7/2025	7760	BI - JUMBA WITH JESSICA	7	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
4/7/2025	7760	BI - JUMBA WITH JESSICA	8	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
4/17/2025	7760	BI - OSF ST JOSEPH MEDICA		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	500.00	(460.00)	50.00
4/21/2025	7760	BI - JOLLE PATTERSON	EX	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	144.44	(130.00)	14.44
4/26/2025	7760	BI - JUMBA WITH JESSICA	8	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
4/30/2025	7760	BI - AMIE CHEESMAN	10002	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	100.00	(90.00)	10.00
4/30/2025	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.98	(59.38)	6.60
6/7/2025	7760	BI - Rita Meland	022205	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	100.00	(90.00)	10.00
6/7/2025	7760	BI - 3RD ILLINOIS VOLUME		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	500.00	(460.00)	50.00
6/18/2025	7760	BI - JOHNETTE PALUMBO	28	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	300.00	(270.00)	30.00
6/24/2025	7760	BI - KEVIN J WOOD	201540	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	200.00	(180.00)	20.00
6/24/2025	7760	BI - MCLEAN COUNTY MUSE		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	150.00	(135.00)	15.00
6/30/2025	7760	BI - AMELIE STEPHENS	1	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	300.00	(270.00)	30.00
6/30/2025	7760	BI - JUMBA WITH JESSICA	9	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	65.00	(58.50)	6.50
6/30/2025	7760	BI - TIFFANY McDONALD	58	Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois- Near Bloo	56.00	(50.50)	5.50
6/30/2025	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Transportation	Within Illinois- Near Bloo	31.60	(28.41)	3.16
8/20/2024	7760	BI - PETE WEDMAN	EXP07	Mileage/Gas & Other Travel Reimbursement	Pastoral Care	Within Illinois- Near Bloo	100.50	(90.45)	10.05
11/12/2024	7760	BI - WESLEY LINTON	WESLE	Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois- Near Bloo	601.00	(542.70)	58.30
12/13/2024	7760	BI - WESLEY LINTON	WESLE	Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois- Near Bloo	1,025.50	(909.95)	115.55
12/31/2024	7760	BI - COUG MILLER	DOUGM	Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois- Near Bloo	633.08	(571.21)	61.87
11/5/2025	7760	BI - WESLEY LINTON	WESLE	Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois- Near Bloo	1,105.50	(994.95)	110.55
12/9/2025	7760	BI - COUG MILLER	DOUGM	Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois- Near Bloo	1,809.00	(1,633.28)	175.72
2/20/2025	7760	BI - WESLEY LINTON	WESLE	Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois- Near Bloo	703.50	(633.13)	70.37
3/19/2025	7760	BI - WESLEY LINTON	WESLE	Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois- Near Bloo	864.50	(784.05)	80.45
3/27/2025	7760	BI - COUG MILLER	DOUGM	Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois- Near Bloo	1,095.00	(1,075.50)	19.50
5/1/2025	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois- Near Bloo	37.12	(33.41)	3.71
7/16/2024	7760	BI - RENEE ULSES UNDERM		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois- Near Bloo	295.92	(266.38)	29.54
9/18/2024	7760	BI - PHIL BACHMAN	EXP08	Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois- Near Bloo	100.28	(91.23)	9.05
9/26/2024	7760	BI - DAWN ST CLAIR DAVIS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois- Near Bloo	100.00	(90.00)	10.00
9/30/2024	7760	BI - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois- Near Bloo	21.00	(18.00)	

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			141,144	141,144		141,144	1,320	142,464			30
31	Amortization of Pre-Op. & Org.			-	-		-	-	-			31
32	Interest			116,835	116,835		116,835	(13,112)	103,723			32
33	Real Estate Taxes			22,045	22,045		22,045	-	22,045			33
34	Rent-Facility & Grounds			-	-		-	-	-			34
35	Rent-Equipment & Vehicles			-	-		-	26	26			35
36	Other (specify):*			-	-		-	-	-			36
37	TOTAL Ownership			280,024	280,024	-	280,024	(11,766)	268,258			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-	-		-	-	-			38
39	Ancillary Service Centers	-	56,373	383,024	439,397		439,397	-	439,397			39
40	Barber and Beauty Shops	-	-	-	-		-	-	-			40
41	Coffee and Gift Shops	-	-	-	-		-	-	-			41
42	Provider Participation Fee	-	-	58,996	58,996		58,996	-	58,996			42
43	Other (specify):*	3,230,946	648,817	6,511,253	10,391,016		10,391,016	(10,391,016)	-			43
44	TOTAL Special Cost Centers	3,230,946	705,190	6,953,273	10,889,409	-	10,889,409	(10,391,016)	498,393			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,638,602	839,265	8,785,419	14,263,286	-	14,263,286	(10,782,904)	3,480,382			45

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

#####

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

	NON-ALLOWABLE EXPENSES	Amount	Reference	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(8,141)	2		4
5	Telephone, TV & Radio in Resident Rooms	(7,042)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(8,352)	30		9
10	Interest and Other Investment Income	(13,112)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				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				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(76,726)	21		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	(10,764,764)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (10,878,137)		\$	30

		1	2	
		Amount	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)	95,233	VII-B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 95,233		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (10,782,904)		37

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.)

(See instructions.)		1	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

BHF USE ONLY

48		49		50		51		52	
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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (1,635)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Miscellaneous Income	(1,177)	21	3
4	Marketing/BD/Sales Salary	(255,980)	43	4
5	Marketing/BD/Sales Supplies	(1,397)	43	5
6	Other Marketing/BD/Sales Expenses	(538,402)	43	6
7	Independent Living Supplies	(9,874)	43	7
8	Other Independent Living Expenses	(47,145)	43	8
9	Assisted Living Salary	(1,236,952)	43	9
10	Assisted Living Supplies	(2,427)	43	10
11	Other Assisted Living Expenses	(132,571)	43	11
12	Memory Support Supplies	(710)	43	12
13	Other Memory Support Expenses	(4,848)	43	13
14	Bank Fees	(1,353)	21	14
15	Trinity Land Lease	(103,012)	43	15
16	Additional R&M	711	6	16
17	Additional AL/IL/Memory Salaries	(1,738,013)	43	17
18	Additional AL/IL/Memory Supplies	(634,410)	43	18
19	Other Additional AL/IL/Memory Expenses	(5,685,275)	43	19
20	Expense Allocation Account	(171,982)	21	20
21	Non-Allowable Legal	(7,381)	19	21
22	Non-allowable Fees	(190,931)	21	22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(10,764,764)		49

Summary A

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	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary	-	-	5,806	-	-	-	-	-	-	-	-	5,806	1
2	Food Purchase	(8,141)	-	-	-	-	-	-	-	-	-	-	(8,141)	2
3	Housekeeping	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Laundry	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Heat and Other Utilities	(7,042)	-	1,658	-	-	-	-	-	-	-	-	(5,384)	5
6	Maintenance	711	-	1,116	-	-	-	-	-	-	-	-	1,827	6
7	Other (specify):*	-	-	461	-	-	-	-	-	-	-	-	461	7
8	TOTAL General Services	(14,472)	-	9,041	-	-	-	-	-	-	-	-	(5,431)	8
	B. Health Care and Programs													
9	Medical Director	-	-	-	-	-	-	-	-	-	-	-	-	9
10	Nursing and Medical Records	-	-	5,795	-	-	-	-	-	-	-	-	5,795	10
10a	Therapy	-	-	-	-	-	-	-	-	-	-	-	-	10a
11	Activities	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Social Services	-	-	-	-	-	-	-	-	-	-	-	-	12
13	CNA Training	-	-	-	-	-	-	-	-	-	-	-	-	13
14	Program Transportation	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Other (specify):*	-	-	458	-	-	-	-	-	-	-	-	458	15
16	TOTAL Health Care and Programs	-	-	6,253	-	-	-	-	-	-	-	-	6,253	16
	C. General Administration													
17	Administrative	-	-	(101,256)	-	-	-	-	-	-	-	-	(101,256)	17
18	Directors Fees	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Professional Services	(7,381)	-	95,920	-	-	-	-	-	-	-	-	88,539	19
20	Fees, Subscriptions & Promotions	(1,635)	-	7,652	-	-	-	-	-	-	-	-	6,017	20
21	Clerical & General Office Expenses	(442,168)	-	54,671	-	-	-	-	-	-	-	-	(387,498)	21
22	Employee Benefits & Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Inservice Training & Education	-	-	-	-	-	-	-	-	-	-	-	-	23
24	Travel and Seminar	-	-	1,954	-	-	-	-	-	-	-	-	1,954	24
25	Other Admin. Staff Transportation	-	-	3,160	-	-	-	-	-	-	-	-	3,160	25
26	Insurance-Prop.Liab.Malpractice	-	-	1,886	-	-	-	-	-	-	-	-	1,886	26
27	Other (specify):*	-	-	6,254	-	-	-	-	-	-	-	-	6,254	27
28	TOTAL General Administration	(451,185)	-	70,241	-	-	-	-	-	-	-	-	(380,944)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(465,657)	-	85,535	-	-	-	-	-	-	-	-	(380,122)	29

Summary B

Facility Name & ID Number	Luther Oaks	#	0054437	Report Period Beginning:	7/1/2024	Ending:	6/30/2025
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SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

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 & 6-Supplemental Tabs		See Ownership & 6-Supplemental Tabs		See Ownership & 6-Supplemental Tabs		

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

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

0

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	17	Administrative Expenses	154,189	Lutheran Life Communities	100.00%		\$ (154,189)	15
16	V	1	Dietary Salaries		Lutheran Life Communities	100.00%	5,797	5,797	16
17	V	10	Nursing Administration Salaries		Lutheran Life Communities	100.00%	5,756	5,756	17
18	V	17	Administrative Salaries		Lutheran Life Communities	100.00%	52,827	52,827	18
19	V	21	Clerical, Finance, IT, & Accounting Salaries		Lutheran Life Communities	100.00%	25,937	25,937	19
20	V	1	Dietary Supplies & Other Expenses		Lutheran Life Communities	100.00%	9	9	20
21	V	7	Emp Benefits & Payroll Taxes- General Services		Lutheran Life Communities	100.00%	461	461	21
22	V	5	Utilities		Lutheran Life Communities	100.00%	1,658	1,658	22
23	V	6	Maintenance & Repairs Expense		Lutheran Life Communities	100.00%	1,116	1,116	23
24	V	10	Nursing & Direct Care Expenses		Lutheran Life Communities	100.00%	39	39	24
25	V	15	Emp Bens & PR Taxes- Direct Care & Nursing		Lutheran Life Communities	100.00%	458	458	25
26	V	17	Administrative Expenses		Lutheran Life Communities	100.00%	107	107	26
27	V	19	Professional Services		Lutheran Life Communities	100.00%	95,920	95,920	27
28	V	20	Dues, Licenses & Subscriptions		Lutheran Life Communities	100.00%	7,652	7,652	28
29	V	21	Office & Clerical Supplies & Expenses		Lutheran Life Communities	100.00%	28,734	28,734	29
30	V	24	Seminars		Lutheran Life Communities	100.00%	1,954	1,954	30
31	V	25	Travel Expenses		Lutheran Life Communities	100.00%	3,160	3,160	31
32	V	26	Insurance Expenses		Lutheran Life Communities	100.00%	1,886	1,886	32
33	V	27	Emp Benefits & Payroll Taxes-Gen Admin		Lutheran Life Communities	100.00%	6,254	6,254	33
34	V	30	Depreciation		Lutheran Life Communities	100.00%	9,672	9,672	34
35	V	35	Equipment Rental		Lutheran Life Communities	100.00%	26	26	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 154,189			\$ 249,422	\$ * 95,233	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							\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ -	\$ *	39

* 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.

YESNO

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							\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ -	\$ *	39

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

0

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.

YESNO

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							\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ -	\$ *	39

* 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							\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ -	\$ *	39

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

0

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.

YESNO

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							\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ -	\$ *	39

* 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	
Schedule V		Line	Item		Amount	Name of Related Organization		Percent of Ownership	Operating Cost of Related Organization	Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V				\$				\$	\$	15
16	V										16
17	V										17
18	V										18
19	V										19
20	V										20
21	V										21
22	V										22
23	V										23
24	V										24
25	V										25
26	V										26
27	V										27
28	V										28
29	V										29
30	V										30
31	V										31
32	V										32
33	V										33
34	V										34
35	V										35
36	V										36
37	V										37
38	V										38
39	Total				\$				\$ -	\$ *	39

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

0

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.

YESNO

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

* 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	
Schedule V		Line	Item		Amount	Name of Related Organization		Percent of Ownership	Operating Cost of Related Organization	Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V				\$				\$	\$	15
16	V										16
17	V										17
18	V										18
19	V										19
20	V										20
21	V										21
22	V										22
23	V										23
24	V										24
25	V										25
26	V										26
27	V										27
28	V										28
29	V										29
30	V										30
31	V										31
32	V										32
33	V										33
34	V										34
35	V										35
36	V										36
37	V										37
38	V										38
39	Total				\$				\$ -	\$ *	39

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

Ownership Listing-1

ID# 0054437

-Names of trust beneficiaries must be listed.

Ownership

[illegible]

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	Pleasant View Luther Home	Ottawa, Illinois			Lutheran Life	Arlington Heights, IL	Parent Holding	1
2	Lutheran Home for the Aged	Arlington Heights, IL			Ministries		Company	2
3								3
4					Lutheran Life	Arlington Heights, IL	Management	4
5					Communities		Consulting	5
6								6
7					Lutheran Foundation	Arlington Heights, IL	Fundraising	7
8								8
9					Lutheran Community	Arlington Heights, IL	Child Day Care	9
10					Services		Adult Day Care	10
11							Home Health	11
12							Move Management	12
13								13
14					Wittenberg Village	Crown Point, Indiana	Residential &	14
15							Assisted Living	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

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								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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	No board members received compensation for their service on the board										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 Luther Oaks # 0054437 Report Period Beginning: 7/1/2024 Ending: 6/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)

YES

X

NO

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

Name of Related Organization

Lutheran Life Communities

Street Address

800 West Oakton St.

City / State / Zip Code

Arlington Heights, Illinois 60004

Phone Number

(847) 368-7400

Fax Number

(847) 368-7302

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	Dietary Salaries	Net Operating Expense	103,939,673	9	\$ 177,478	\$ 177,478	3,394,999	\$ 5,797	1
2	10	Nursing Administration Salaries	Net Operating Expense	103,939,673	9	176,216	176,216	3,394,999	5,756	2
3	17	Administrative Salaries	Net Operating Expense	103,939,673	9	1,617,314	1,617,314	3,394,999	52,827	3
4	21	Clerical, Finance, IT, & Accounting	Net Operating Expense	103,939,673	9	794,062	794,062	3,394,999	25,937	4
5	1	Dietary Supplies & Other Expenses	Net Operating Expense	103,939,673	9	269		3,394,999	9	5
6	7	Emp Benefits & Payroll Taxes- Gen	Net Operating Expense	103,939,673	9	14,109		3,394,999	461	6
7	5	Utilities	Net Operating Expense	103,939,673	9	50,766		3,394,999	1,658	7
8	6	Maintenance & Repairs Expense	Net Operating Expense	103,939,673	9	34,174		3,394,999	1,116	8
9	10	Nursing & Direct Care Expenses	Net Operating Expense	103,939,673	9	1,200		3,394,999	39	9
10	15	Emp Bens & PR Taxes- Direct Care	Net Operating Expense	103,939,673	9	14,009		3,394,999	458	10
11	17	Administrative Expenses	Net Operating Expense	103,939,673	9	3,271		3,394,999	107	11
12	19	Professional Services	Net Operating Expense	103,939,673	9	2,936,640		3,394,999	95,920	12
13	20	Dues, Licenses & Subscriptions	Net Operating Expense	103,939,673	9	234,269		3,394,999	7,652	13
14	21	Office & Clerical Supplies & Expens	Net Operating Expense	103,939,673	9	879,708		3,394,999	28,734	14
15	24	Seminars	Net Operating Expense	103,939,673	9	59,810		3,394,999	1,954	15
16	25	Travel Expenses	Net Operating Expense	103,939,673	9	96,760		3,394,999	3,160	16
17	26	Insurance Expenses	Net Operating Expense	103,939,673	9	57,737		3,394,999	1,886	17
18	27	Emp Benefits & Payroll Taxes-Gen A	Net Operating Expense	103,939,673	9	191,449		3,394,999	6,253	18
19	30	Depreciation	Net Operating Expense	103,939,673	9	296,109		3,394,999	9,672	19
20	35	Equipment Rental	Net Operating Expense	103,939,673	9	800		3,394,999	26	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 7,636,149	\$ 2,765,070		\$ 249,422	25

Facility Name & ID Number Luther Oaks # 0054437 Report Period Beginning: 7/1/2024 Ending: 6/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

Facility Name & ID Number Luther Oaks # 0054437 Report Period Beginning: 7/1/2024 Ending: 6/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

()

()

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

Facility Name & ID Number Luther Oaks # 0054437 Report Period Beginning: 7/1/2024 Ending: 6/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

Facility Name & ID Number Luther Oaks # 0054437 Report Period Beginning: 7/1/2024 Ending: 6/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

()

()

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

Facility Name & ID Number Luther Oaks # 0054437 Report Period Beginning: 7/1/2024 Ending: 6/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

()

()

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

Facility Name & ID Number Luther Oaks # 0054437 Report Period Beginning: 7/1/2024 Ending: 6/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)

YES

NO

X

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

Facility Name & ID Number Luther Oaks # 0054437 Report Period Beginning: 7/1/2024 Ending: 6/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

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

()

()

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

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	Series 2019 Bonds		X	Refinance Debt/Capital Imp			\$ 32,568,237	\$ 30,040,960	2049	Variable	\$ 1,437,650	1	
2	Deferred Financing Costs		X								(66,348)	2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 32,568,237	\$ 30,040,960			\$ 1,371,302	9	
	B. Non-Facility Related*												
10	Interest Income - SNF		X								(13,112)	10	
11	Assisted Living Interest Alloc		X								(1,254,467)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$ -	\$ -			\$ (1,267,579)	14	
15	TOTALS (line 9+line14)						\$ 32,568,237	\$ 30,040,960			\$ 103,723	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ NoneLine # 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.		\$	373,779	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.)		\$	15,120	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(358,659)	3	
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	380,704	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 6.		\$	22,045	7	
Assessed Value from Real Estate Tax Bill: 2024 3,997,069 8					
Real Estate Tax Bill for Calendar Year: 2020 262,947 9					
2021 265,372 10					
2022 267,324 11					
2023 253,665 12					
2024 256,846 13					
2025 Accrual: \$256,846 X 1.48 = \$380,704 (Rounded)					
The real estate parcels listed on page 10A are care & non-care related; RE taxes have been adjusted out from page 4, line 33					
The tax bill reflected on line 12 of this schedule reflects the 2024 real estate taxes payable in 2025					
		FOR BHF USE ONLY			
		14	FROM R. E. TAX STATEMENT FOR 2024 \$	14	
		15	PLUS APPEAL COST FROM LINE 5 \$	15	
		16	LESS REFUND FROM LINE 6 \$	16	
		17	AMOUNT TO USE FOR RATE CALCULATION \$	17	

- NOTES:
- 1

Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
- 2

If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Luther Oaks

COUNTY

McLean

FACILITY IDPH LICENSE NUMBER

0054437

CONTACT PERSON REGARDING THIS REPORT

Joshua S. Banach, CPA

TELEPHONE

847-628-8784

FAX #:

A. Summary of Real Estate Tax Cost

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

	(A)	(B)	(C)	(D)
				<u>Tax</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
				<u>Nursing Home</u>
1.	21-17-376-014	Long Term Care Property	\$ 247,142.00	\$ 21,056.50
2.	21-17-376-007	Long Term Care Property	\$ 5,649.18	\$ 481.31
3.	21-17-376-005	Long Term Care Property	\$ 4,054.36	\$ 345.43
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 256,845.54	\$ 21,883.24

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 210,000

B. General Construction Type: Exterior Vinyl SidingFrame Steel/PostNumber of Stories 4

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).
Luther Oaks Hearthstone - Apartments for Assisted Living - 57 Units
Luther Oaks Independent Living - Apartments for Independent Living - 90 Units
Square Footage for IL and AL apartments is 134,589

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

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

H. Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A

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

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

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

1. Total Amount Incurred: 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: N/A
(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	Allocated from Lutheran Life Communities		2006	\$ 32,663	1
2					2
3	TOTALS			\$ 32,663	3

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	19		2016	2016	\$ 7,899,428	\$		\$ -	\$	\$ -	4
5								-		-	5
6								-		-	6
7								-		-	7
8								-		-	8
	Improvement Type**										
9	Skilled Nursing Room Addition			2021	139,889			-		-	9
10								-		-	10
11	Phone System Upgrade - Wiring and System - Through Whole SNF Facility			2023	13,173			-		-	11
12	Phone System Upgrade - Wiring and System - Through Whole SNF Facility			2023	25,348			-		-	12
13	Carpeting,Paint Lower Walls,Wood Base/Caulk-Res Rooms/Halls in SNF			2024	98,520			-		-	13
14	Water Heater Replacement for SNF- With Water Suppy			2024	28,488			-		-	14
15	RFT Nurse Intercom System Through Entire Facility-Power,Wiring,Repeater			2024	180,948			-		-	15
16	Replace Flooring in Kitchen (TC: \$3,500)			2024	298			-		-	16
17	Land Surveyor for HVAC/Campus Renovations (TC: \$3,543)			2023	302			-		-	17
18	Video Surveillance Upgrade Project- Throughout Facility (TC: \$3,597)			2024	306			-		-	18
19	Painting & Millwork in Resident Room 13MC (TC: \$3,820)			2023	325			-		-	19
20	Compressor and AC Chassis Repairs on HVAC system (TC: \$3,950)			2023	337			-		-	20
21	Replace Chassis on Magik Pak of HVAC System (TC: \$3,973)			2023	339			-		-	21
22	Replace Chassis on Magik Pak of HVAC System (TC: \$9,580)			2023	816			-		-	22
23	HVAC Replace:Heat Exchanger,Inducer Motor,Flame Sensor(TC: \$21,753)			2023	1,853			-		-	23
24								-		-	24
25	Install and replace air conditioning side of magic pak (TC: \$4,375)			2024	373			-		-	25
26	Replace magic pak chassis (TC: \$4,345)			2024	370			-		-	26
27	Repair 89,564 sqft of asphalt (TC: \$33,378)			2024	2,844			-		-	27
28	Replace magic pak chassis (TC: \$4,345)			2024	370			-		-	28
29	Install 1.5" of asphalt surface on 93 SY, Restripe according to existing			2024	10,942			-		-	29
30	layout including 3 h/c signs/posts (TC: \$128,431)							-		-	30
31	Install 2 magic pak chassis (TC: \$8,750)			2024	746			-		-	31
32	Upgrade Video Surveillance (TC: \$6,232)			2025	810			-		-	32
33	19 Cordless 2" Faux Food Blinds - SNF			2024	6,232			-		-	33
34								-		-	34
35	Financial Statement Depreciation			2025		141,143		141,143		2,191,535	27
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

XL OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Allocated From Lutheran Life Communities		\$	\$		\$ -	\$	\$ -	37
38	2007 Improvements	2007	41,953		Various	-		-	38
39	2008 Improvements	2008	11,775		Various	-		-	39
40	2009 Improvements	2009	4,776		Various	-		-	40
41	2010 Improvements	2010	282		Various	-		-	41
42	2011 Improvements	2011	3,695		Various	-		-	42
43	2012 Improvements	2012	4,500		Various	-		-	43
44	2013 Improvements	2013	4,199		Various	-		-	44
45	2014 Improvements	2014	2,985		Various	-		-	45
46	2020 Improvements	2020	508		Various	-		-	46
47	2021 Improvements	2021	10,763		Various	-		-	47
48	2022 Improvements	2022	5,436		Various	-		-	48
49						-		-	49
50						-		-	50
51	Building Allocated From Lutheran Life Communities	2006	59,941		Various	-		-	51
52						-		-	52
53						-		-	53
54						-		-	54
55	Depreciation Allocated From Lutheran Life Communities			9,672	Various	1,320	(8,352)	299,151	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)		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	70

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	1
2						-		-	2
3						-		-	3
4						-		-	4
5						-		-	5
6						-		-	6
7						-		-	7
8						-		-	8
9						-		-	9
10						-		-	10
11						-		-	11
12						-		-	12
13						-		-	13
14						-		-	14
15						-		-	15
16						-		-	16
17						-		-	17
18						-		-	18
19						-		-	19
20						-		-	20
21						-		-	21
22						-		-	22
23						-		-	23
24						-		-	24
25						-		-	25
26						-		-	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	1
2						-		-	2
3						-		-	3
4						-		-	4
5						-		-	5
6						-		-	6
7						-		-	7
8						-		-	8
9						-		-	9
10						-		-	10
11						-		-	11
12						-		-	12
13						-		-	13
14						-		-	14
15						-		-	15
16						-		-	16
17						-		-	17
18						-		-	18
19						-		-	19
20						-		-	20
21						-		-	21
22						-		-	22
23						-		-	23
24						-		-	24
25						-		-	25
26						-		-	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$8,563,870	\$150,815		\$142,463	\$ (8,352)	\$2,490,686	1
2						-		-	2
3						-		-	3
4						-		-	4
5						-		-	5
6						-		-	6
7						-		-	7
8						-		-	8
9						-		-	9
10						-		-	10
11						-		-	11
12						-		-	12
13						-		-	13
14						-		-	14
15						-		-	15
16						-		-	16
17						-		-	17
18						-		-	18
19						-		-	19
20						-		-	20
21						-		-	21
22						-		-	22
23						-		-	23
24						-		-	24
25						-		-	25
26						-		-	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$8,563,870	\$150,815		\$142,463	\$ (8,352)	\$2,490,686	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	1
2						-		-	2
3						-		-	3
4						-		-	4
5						-		-	5
6						-		-	6
7						-		-	7
8						-		-	8
9						-		-	9
10						-		-	10
11						-		-	11
12						-		-	12
13						-		-	13
14						-		-	14
15						-		-	15
16						-		-	16
17						-		-	17
18						-		-	18
19						-		-	19
20						-		-	20
21						-		-	21
22						-		-	22
23						-		-	23
24						-		-	24
25						-		-	25
26						-		-	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	1
2						-		-	2
3						-		-	3
4						-		-	4
5						-		-	5
6						-		-	6
7						-		-	7
8						-		-	8
9						-		-	9
10						-		-	10
11						-		-	11
12						-		-	12
13						-		-	13
14						-		-	14
15						-		-	15
16						-		-	16
17						-		-	17
18						-		-	18
19						-		-	19
20						-		-	20
21						-		-	21
22						-		-	22
23						-		-	23
24						-		-	24
25						-		-	25
26						-		-	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	1
2						-		-	2
3						-		-	3
4						-		-	4
5						-		-	5
6						-		-	6
7						-		-	7
8						-		-	8
9						-		-	9
10						-		-	10
11						-		-	11
12						-		-	12
13						-		-	13
14						-		-	14
15						-		-	15
16						-		-	16
17						-		-	17
18						-		-	18
19						-		-	19
20						-		-	20
21						-		-	21
22						-		-	22
23						-		-	23
24						-		-	24
25						-		-	25
26						-		-	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	1
2						-		-	2
3						-		-	3
4						-		-	4
5						-		-	5
6						-		-	6
7						-		-	7
8						-		-	8
9						-		-	9
10						-		-	10
11						-		-	11
12						-		-	12
13						-		-	13
14						-		-	14
15						-		-	15
16						-		-	16
17						-		-	17
18						-		-	18
19						-		-	19
20						-		-	20
21						-		-	21
22						-		-	22
23						-		-	23
24						-		-	24
25						-		-	25
26						-		-	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	1
2						-		-	2
3						-		-	3
4						-		-	4
5						-		-	5
6						-		-	6
7						-		-	7
8						-		-	8
9						-		-	9
10						-		-	10
11						-		-	11
12						-		-	12
13						-		-	13
14						-		-	14
15						-		-	15
16						-		-	16
17						-		-	17
18						-		-	18
19						-		-	19
20						-		-	20
21						-		-	21
22						-		-	22
23						-		-	23
24						-		-	24
25						-		-	25
26						-		-	26
27						-		-	27
28						-		-	28
29						-		-	29
30						-		-	30
31						-		-	31
32						-		-	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 8,563,870	\$ 150,815		\$ 142,463	\$ (8,352)	\$ 2,490,686	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	\$432,127	\$	\$	\$-	10	\$	71
72	Current Year Purchases	3,410			-	10		72
73	Fully Depreciated Assets				-	10		73
74	See Attached	228,943	-	-	-	10	-	74
75	TOTALS	\$664,480	\$-	\$-	\$-		\$-	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	Facility	2024 Star Trans Senator II-Ford E4	2024	\$10,205	\$	\$	\$-		\$	76
77		(TC: \$119,780)					-			77
78	Allocated From Lutheran Life Communities		2021	845			-			78
79							-			79
80	TOTALS			\$11,050	\$-	\$-	\$-		\$-	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$9,272,063	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$150,815	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$142,463	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(8,352)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$2,490,686	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	Non-Care - AL, IL, Memory Care	\$36,209,004	\$1,464,452	\$18,782,197	86
87					87
88					88
89					89
90					90
91	TOTALS	\$36,209,004	\$1,464,452	\$18,782,197	91

G. Construction-in-Progress

	Description	Cost	
92	Construction in Process	\$94,708	92
93			93
94			94
95		\$94,708	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.

Luther Oaks
0054437
6/30/2025
Supplemental Schedule of Related Party Equipment

Current Year Purchases		Cost
Allocated From Lutheran Life Communities		1,675
		1,675
Prior Year Purchases		Cost
Allocated From Lutheran Life Communities		30,287
		-
		-
		-
		-
		30,287
Fully Depreciated Equipment		Cost
Allocated From Lutheran Life Communities		196,981
		-
		-
		-
		-
		196,981
Total Equipment		Cost
Allocated From Lutheran Life Communities		228,943
		-
		-
		-
		-
		228,943

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

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

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

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	6/30/2026	\$
13	6/30/2027	\$
14	6/30/2028	\$

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: \$26
- Description: Allocated From Lutheran Life Communities
- (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			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2 CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3 CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

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

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

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

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

	Service	Schedule V Line & Column Reference	2	3	4	5	6	7	8	
			Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
					Units	Cost				
1	Licensed Occupational Therapist	V10A/V39	hrs	\$ -	1,073	\$ 71,730	\$ -	1,073	\$ 71,730	1
2	Licensed Speech and Language Development Therapist	V10A/V39	hrs	-	110	12,191	-	110	12,191	2
3	Licensed Recreational Therapist	V10A/V39	hrs	-		-	-			3
4	Licensed Physical Therapist	V10A/V39	hrs	-	4,548	286,759	-	4,548	286,759	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	V39	# of prescrpts	-		-	35,047		35,047	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):	V39								12
13	Other (specify): See Attached	V39		-		12,341	21,326		33,667	13
14	TOTAL			\$	5,731	\$ 383,022	\$ 56,373	5,731	\$ 439,394	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.

Luther Oaks
0054437
6/30/2025
Supplemental Schedule of Schedule XIV
Special Services - Line 13 Detail

Staffing - Scheudle XIV, Column 3		
Facility ACCOUNT NUMBER	Facility ACCOUNT NUMBER	BALANCE

Total Salaries	-
----------------	---

Supplies - Scheudle XIV, Column 6		
Facility ACCOUNT NUMBER	Facility ACCOUNT NUMBER	BALANCE
700-7000--Department's Major Supply Expense-35--Ancillary Services & Supplies		865
700-7090--Other Supplies-35--Ancillary Services & Supplies		99
700-7200--Chargeable Supplies Ancillary Services-35--Ancillary Services & Supplies		560
700-7200--Chargeable Supplies Ancillary Services-60--Administration		365
704-7200--Chargeable Supplies Ancillary Services-35--Ancillary Services & Supplies		13,715
704-7200--Chargeable Supplies Ancillary Services-62--Nursing Administration		474
704-7230--Oxygen Supplies - Respiratory Therapy-35--Ancillary Services & Supplies		5,071
704-7230--Oxygen Supplies - Respiratory Therapy-62--Nursing Administration		177
Total Supplies		21,326

Other Costs - Scheudle XIV, Column 5		
Facility ACCOUNT NUMBER	Facility ACCOUNT NUMBER	BALANCE
700-7020--Minor Equipment-35--Ancillary Services & Supplies		1,160.70
700-7210--Lab Tests Ancillary Services-62--Nursing Administration		1,659.57
700-7220--Other Services Ancillary Services-62--Nursing Administration		552.00
700-7230--Oxygen Supplies - Respiratory Therapy-35--Ancillary Services & Supplies		2,287.79
700-7280--Transportation Ancillary Services-20--Transportation		150.00
704-7210--Lab Tests Ancillary Services-35--Ancillary Services & Supplies		179.98
704-7220--Other Services Ancillary Services-24--Social Services		32.00
704-7220--Other Services Ancillary Services-35--Ancillary Services & Supplies		6,207.69
704-7290--Xrays Ancillary Services-35--Ancillary Services & Supplies		1,151.73
Additional Other Ancillary		(1,040.04)
Total Other Costs		12,341

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,027,383	\$	1
2	Cash-Patient Deposits	5		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance	173,927		3
4	Supply Inventory (priced at)	19,638		4
5	Short-Term Investments	1,146,864		5
6	Prepaid Insurance	257,415		6
7	Other Prepaid Expenses	58,500		7
8	Accounts Receivable (owners or related parties)	-		8
9	Other(specify): See Attached & TB	4,460,989		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 8,144,721	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	-		11
12	Long-Term Investments	1,215,559		12
13	Land	74,019		13
14	Buildings, at Historical Cost	36,703,992		14
15	Leasehold Improvements, at Historical Cost	3,042,059		15
16	Equipment, at Historical Cost	5,225,993		16
17	Accumulated Depreciation (book methods)	(20,977,731)		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 (see See Attached & TB	94,708		22
23	Other(specify):	-		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 25,378,599	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 33,523,320	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,245,009	\$	26
27	Officer's Accounts Payable	-		27
28	Accounts Payable-Patient Deposits	-		28
29	Short-Term Notes Payable	30,040,960		29
30	Accrued Salaries Payable	338,935		30
31	Accrued Taxes Payable (excluding real estate taxes)	10,894		31
32	Accrued Real Estate Taxes(Sch.IX-B)	380,704		32
33	Accrued Interest Payable	331,974		33
34	Deferred Compensation	-		34
35	Federal and State Income Taxes	-		35
	Other Current Liabilities(specify):			
36	See Attached & TB	17,722,494		36
37	See Attached & TB	-		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 50,070,970	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	-		39
40	Mortgage Payable	-		40
41	Bonds Payable	-		41
42	Deferred Compensation	-		42
	Other Long-Term Liabilities(specify):			
43	See Attached & TB	449,005		43
44	See Attached & TB	-		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 449,005	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 50,519,975	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (16,996,655)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 33,523,320	\$	48

*(See instructions.)

PG 17 Line 9 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
	700-1000-700-Eurocare Account_Agent	121,781
	700-1000-700-Eurocare Account_Agent-EO-Administration	467,176
	700-1700-Spiritual Care Fund-12-22-Natural Care	1,971,790
	701-1000-700-Eurocare Account_Agent	(135,946)
	701-1700-Entrance Fee Receivable	
Total		6,462,957

PG 17 Line 92 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
	700-1800-Construction in Process	11,171
	700-1800-Construction in Process-BO-Property	61,515
	700-1801-Construction in Process - Bond Project Fund	160,584
	700-1801-Construction in Process - Bond Project Fund-BO-Property	(218,609)
	6-700-1801-Construction in Process - Bond Project Fund	86,681
Total		95,108

PG 17 Line 96 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
	700-1100-1100-01	8.38
	700-1161-Covid-19 Health Insurance	1,604.12
	700-1161-Covid-19 BOB Insurance	86.43
	700-1161-Covid-19 Fuel	4,395.22
	700-1161-Covid-19 Staff Cost - Adm Direct Staff	2,014.74
	700-1161-Covid-19 Staff Cost - Indirect Staff	66,368.44
	700-1161-Covid-19 Supplies	80,184.85
	700-1162-Covid-19 Supplies-PPF-35-Auxiliary Services & Supplies	1,174.75
	700-1161-Covid-19 Supplies-PPF-35-Non-specific Revenue	8,408.19
	700-1168-Covid-19 Culinary Disposables	25,626.63
	700-1170-Covid-19 Staff Differential	26,211.75
	700-1171-Covid-19 Covid Pandemic Pay	16,618.46
	700-1171-Covid-19 Covid Pandemic Pay-30-4th Enrichment	541.96
	700-1171-Covid-19 Covid Pandemic Pay-40-Housekeeping	7,750.17
	700-1171-Covid-19 Infectious Control	86,017.48
	700-1180-Covid-19 Contra to Infect ctrl Expenses	(160,380.92)
	700-1181-Covid-19 Contra to General Distribution Expense	(258,317.29)
	700-1182-Covid-19 Contra to HHS Grants	(13,551.44)
	700-2424-Commitment-36	(11,714.07)
	700-2424-Commitment-26-40-Administration	3,608.65
	700-2424-Commitment-26-30-PPC-Non-specific Revenue	3,508.00
	700-2440-Tax Payable	(17,720)
	700-2440-Accrual 50 Liabilities	(61,146.00)
	700-2440-Accrual 50 Liabilities-99-PPC-Non-specific Revenue	13,000.00
	700-2440-Resident Refund Clearing Account	(21,048.61)
	700-2440-Resident Refund Clearing Account-99-PPC-Non-specific Reve	21,048.61
	700-2440-Other current liabilities	(60,110)
	700-2440-Other current liabilities-BO-Administration	(5,115,913.14)
	700-2500-Refundable Entrance Fees	861.51
	700-2500-Refundable Entrance Fees-BO-Administration	(2,000.26)
	700-2500-Refundable Entrance Fees-99-PPC-Non-specific Revenue	112,590.00
	700-2500-Entrance Fee A/R Offset	(860,184.85)
	700-2510-Unrefundable Entrance Fees	(918,280.83)
	700-2540-Priority Deposits Payable	(1,248,000)
	700-2560-Reservation Deposits	(1,602,020)
	700-2560-Reservation Deposits-40-Administration	366,644.13
	700-2700-Is and Out	(18,516,216)
	700-2700-Is and Out-40-Administration	18,264.24
	700-2700-Is and Out-99-PPC-Non-specific Revenue	870.00
	700-2100-Team Member Appreciation Payable	(18,414.71)
	700-2700-Is and Out-99-PPC-Non-specific Revenue	(15,640.17)
	701-2400-Tax Payable-99-PPC-Non-specific Revenue	(15,143.61)
	701-2400-Resident Refund Clearing Account	(47,000)
	701-2400-Resident Refund Clearing Account-99-PPC-Non-specific Reve	78,844.00
	701-2500-Refundable Entrance Fees	(1,148,281.51)
	701-2500-Refundable Entrance Fees-BO-Administration	(11,484.00)
	701-2500-Refundable Entrance Fees-99-PPC-Non-specific Revenue	6,417.90
	701-2500-Entrance Fee A/R Offset	6,016.95
	701-2500-Entrance Fee A/R Offset-99-PPC-Non-specific Revenue	(61,817.46)
	701-2510-Unrefundable Entrance Fees	(1,170,781.31)
	701-2560-Reservation Deposits	(2,000.26)
	701-2560-Reservation Deposits-40-Administration	(22,770.00)
	701-2560-Reservation Deposits-99-PPC-Non-specific Revenue	(286,216.73)
	701-2700-Is and Out	(10,016.24)
	701-2700-Is and Out-40-Administration	(181.00)
	701-2700-Is and Out-99-PPC-Non-specific Revenue	(8,879.97)
	700-1161-Covid-19 Staff Cost - Adm Direct Staff-30-Care Giving Salaries	4,904.91
	700-1170-Covid-19 Staff Differential-30-Care Giving Salaries & Non-s	461.50
	700-1171-Covid-19 Covid Pandemic Pay-30-Care Giving Salaries & Non-s	4,674.86
	700-2424-Commitment-26	(24.47)
	700-2440-Tax Payable	(14,500)
	700-2440-Tax Payable-99-PPC-Non-specific Revenue	(195.45)
	700-2440-Resident Refund Clearing Account	5,000.000
	700-2440-Resident Refund Clearing Account-99-PPC-Non-specific Reve	3,000.000
	700-2500-Refundable Entrance Fees-99-PPC-Non-specific Revenue	127,318.40
	700-2500-Entrance Fee A/R Offset-99-PPC-Non-specific Revenue	60,580.00
	700-2540-Priority Deposits Payable-99-PPC-Non-specific Revenue	(0.00)
	702-2700-Is and Out	(305.42)
	702-2700-Is and Out-99-PPC-Non-specific Revenue	301.42
	703-2400-Tax Payable-99-PPC-Non-specific Revenue	(10,860)
	703-2500-Refundable Entrance Fees	(7,115.00)
	703-2500-Refundable Entrance Fees-99-PPC-Non-specific Revenue	14,200.00
	703-2500-Entrance Fee A/R Offset-99-PPC-Non-specific Revenue	86,478.00
	703-2700-Is and Out	(100.00)
	703-2700-Is and Out-99-PPC-Non-specific Revenue	500.00
	704-1161-Covid-19 Staff Cost - Adm Direct Staff-30-Care Giving Salaries	1,360.39
	704-1170-Covid-19 Staff Differential-30-Care Giving Salaries & Non-s	761.11
	704-1171-Covid-19 Covid Pandemic Pay-30-Care Giving Salaries & Non-s	4,616.10
	704-2424-Commitment-36	(14.10)
	704-2440-Tax Payable	(28,052.03)
	704-2440-Tax Payable-99-PPC-Non-specific Revenue	(11,368.84)
	704-2440-Resident Refund Clearing Account	15,386.29
	704-2440-Resident Refund Clearing Account-99-PPC-Non-specific Reve	(9,048.29)
	704-2560-Reservation Deposits-99-PPC-Non-specific Revenue	(297,177.00)
	704-2700-Is and Out	68,114.70
	704-2700-Is and Out-99-PPC-Non-specific Revenue	20,449.17
Total		(17,722,494)

PG 17 Line 48 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
	700-1400-100-Intercompany Due to/From Ministry Center	(193,846)
	700-1400-112-Intercompany Due To/From LLC Payroll Company	(193,846)
	700-1400-200-Intercompany Due to/From LLC Foundation	(641,174)
	700-1400-300-Intercompany Due to/From Community Services	(26,210)
	700-1400-400-Intercompany Due to/From Lutheran Home	(297,000)
	700-1400-500-Intercompany Due to/From Pleasant View	(197,000)
	700-1400-700-Intercompany Due to/From Luther Oaks	2,842,151
	700-1400-700-Intercompany Due to/From Luther Oaks	(197,717)
	700-1400-112-Intercompany Due To/From LLC Payroll Company	(193,846)
	700-1400-112-Intercompany Due to/From LLC Payroll Company	(1,111,103)
	700-1400-700-Intercompany Due to/From Luther Oaks	(4,770)
	704-1400-112-Intercompany Due To/From LLC Payroll Company	(1,111,103)
	704-1400-700-Intercompany Due to/From Luther Oaks	(1,111,023)
	6-700-1400-700-Intercompany Due to/From Luther Oaks	286,496
	700-2700-Gasage deposits	(150,050)
	700-2700-Gasage deposits-40-Administration	50,050
	700-2710-Security deposits	(60,040)
	700-2710-Emergency Prepaid deposits	(11,000)
	701-2700-Gasage deposits	7,125
	701-2700-Gasage deposits-40-Administration	14,250
	701-2710-Security deposits	(7,000)
	701-2710-Security deposits-99-PPC-Non-specific Revenue	57,817
	701-2710-Security deposits-99-PPC-Non-specific Revenue	6,005
	701-2710-Security deposits-99-PPC-Non-specific Revenue	10,665
	704-2710-Security deposits-99-PPC-Non-specific Revenue	(37,817)
Total		(440,000)

PG 17 Line 96 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
		-
Total		-

XVI. STATEMENT OF CHANGES IN EQUITY

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (15,943,952)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (15,943,952)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(1,052,703)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(-)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (1,052,703)	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)	\$ (16,996,655)	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		2	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,823,552	1
2	Discounts and Allowances for all Levels	(581,399)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,242,153	3
B. Ancillary Revenue			
4	Day Care	-	4
5	Other Care for Outpatients	-	5
6	Therapy	806,137	6
7	Oxygen	-	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 806,137	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	465	13
14	Non-Patient Meals	8,141	14
15	Telephone, Television and Radio	-	15
16	Rental of Facility Space	-	16
17	Sale of Drugs	30,407	17
18	Sale of Supplies to Non-Patients	-	18
19	Laboratory	(145)	19
20	Radiology and X-Ray	1,506	20
21	Other Medical Services	8,421	21
22	Laundry	-	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 48,795	23
D. Non-Operating Revenue			
24	Contributions	-	24
25	Interest and Other Investment Income***	13,112	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 13,112	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached & TB	10,100,386	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 10,100,386	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,210,583	30

2		3	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	387,268	31
32	Health Care	1,235,648	32
33	General Administration	1,470,937	33
B. Capital Expense			
34	Ownership	280,024	34
C. Ancillary Expense			
35	Special Cost Centers	10,830,413	35
36	Provider Participation Fee	58,996	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 14,263,286	40
41	Income before Income Taxes (line 30 minus line 40)**	(1,052,703)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (1,052,703)	43

III. Net Inpatient Revenue detailed by Payer Source for each line			
44	Medicaid Fee for Service	\$ 135,903	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)		45
46	MMAI-Medicaid is the Primary Payer		46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	940,241	48
49	Medicare Part A	334,714	49
50	Other-(specify) Medicare Advantage/HMO	831,295	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)	\$ 2,242,153	56

PG 19 Line 28 Detail		
CLIENT ACCOUNT	ACCOUNT DESCRIPTION	BALANCE
	700-4475--Other Revenue-99--PCC Non-specific	(20.20)
	701-4000--Amortization of Entrance Fee Revenue	(445,113.03)
	701-4010--Monthly Fees 1st person-99--PCC Non-specific	(4,335,586.77)
	701-4220--Other Services Ancillary Services Revenue	(10,161.84)
	701-4440--Fee for Service Revenue-19--Life Enrichment	(4,779.80)
	701-4440--Fee for Service Revenue-28--Beauty Services	(2,258.30)
	701-4440--Fee for Service Revenue-60--Administration	(5,124.30)
	701-4450--Main Dining Room Revenue-11--Culinary	(13,776.88)
	701-4454--Guest Meal Revenue-11--Culinary	(19,583.24)
	701-4470--Product Sales-19--Life Enrichment	(123.65)
	701-4470--Product Sales-26--Gift Shop	(165.30)
	701-4475--Other Revenue-35--Ancillary Services	(6,991.93)
	701-4475--Other Revenue-60--Administration	(33,473.80)
	701-4540--ACH Discount - IP-99--PCC Non-specific	8,857.13
	701-4550--Marketing Discount - IP-99--PCC Non-specific	179,114.08
	701-4560--Respite Discount - IP-99--PCC Non-specific	111.67
	701-4690--Resident Appreciation Gifts-99--PCC Non-specific	(8,197.33)
	702-4010--Monthly Fees 1st person-99--PCC Non-specific	(2,654,618.28)
	702-4200--Chargeable Supplies Ancillary Service	(328.59)
	702-4220--Other Services Ancillary Services Revenue	(17,102.63)
	702-4310--Monthly Care Fees - IP-99--PCC Non-specific	(410,764.72)
	702-4440--Fee for Service Revenue-19--Life Enrichment	(4,100.07)
	702-4440--Fee for Service Revenue-28--Beauty Services	(2,135.98)
	702-4440--Fee for Service Revenue-60--Administration	(4,220.35)
	702-4440--Fee for Service Revenue-99--PCC Non-specific	(134,265.36)
	702-4450--Main Dining Room Revenue-11--Culinary	(230.00)
	702-4454--Guest Meal Revenue-11--Culinary	(13,195.45)
	702-4470--Product Sales-19--Life Enrichment	(180.85)
	702-4470--Product Sales-26--Gift Shop	(122.15)
	702-4475--Other Revenue-35--Ancillary Services	(28.00)
	702-4475--Other Revenue-60--Administration	(2,758.79)
	702-4475--Other Revenue-99--PCC Non-specific	(21,000.00)
	702-4500--Contractual Allowances -IP-99--PCC Non-specific	27,597.90
	702-4540--ACH Discount - IP-99--PCC Non-specific	3,297.21
	702-4550--Marketing Discount - IP-99--PCC Non-specific	30,619.35
	702-4560--Respite Discount - IP-99--PCC Non-specific	500.00
	702-4590--Benevolence Discount - IP-99--PCC Non-specific	61,308.00
	703-4010--Monthly Fees 1st person-99--PCC Non-specific	(2,213,241.07)
	703-4200--Chargeable Supplies Ancillary Service	(261.89)
	703-4220--Other Services Ancillary Services Revenue	(2,943.35)
	703-4440--Fee for Service Revenue-19--Life Enrichment	(1,840.40)
	703-4440--Fee for Service Revenue-28--Beauty Services	(717.10)
	703-4440--Fee for Service Revenue-60--Administration	(1,512.55)
	703-4454--Guest Meal Revenue-11--Culinary	(380.45)
	703-4475--Other Revenue-35--Ancillary Services	(32.40)
	703-4475--Other Revenue-60--Administration	199.22
	703-4475--Other Revenue-99--PCC Non-specific	(6,000.00)
	703-4500--Contractual Allowances -IP-99--PCC Non-specific	110,346.45
	703-4540--ACH Discount - IP-99--PCC Non-specific	1,621.52
	703-4590--Benevolence Discount - IP-99--PCC Non-specific	26,472.00
	704-4440--Fee for Service Revenue-19--Life Enrichment	(1,568.70)
	704-4440--Fee for Service Revenue-60--Administration	(1,031.90)
	704-4450--Main Dining Room Revenue-11--Culinary	(354.00)
	704-4475--Other Revenue-60--Administration	250.11
	704-4475--Other Revenue-99--PCC Non-specific	(1,421.80)
AJE	AL Interest Income	(140,788.74)
AJE	Meals Income - AL	(28,690.12)
AJE	Misc Income	511.10
Total		(10,100,386.31)

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	2,611	2,887	\$ 167,917	\$ 58.16	1
2	Assistant Director of Nursing			-		2
3	Registered Nurses	5,091	7,810	278,315	35.64	3
4	Licensed Practical Nurses	3,715	7,590	169,686	22.36	4
5	CNAs & Orderlies	17,739	29,983	510,882	17.04	5
6	CNA Trainees			-		6
7	Licensed Therapist			-		7
8	Rehab/Therapy Aides			-		8
9	Activity Director	454	541	13,529	25.01	9
10	Activity Assistants	25	29	659	22.72	10
11	Social Service Workers	179	196	7,016	35.80	11
12	Dietician			-		12
13	Food Service Supervisor			-		13
14	Head Cook			-		14
15	Cook Helpers/Assistants	8,000	8,052	152,985	19.00	15
16	Dishwashers			-		16
17	Maintenance Workers	823	901	20,446	22.69	17
18	Housekeepers	1,422	1,560	25,078	16.08	18
19	Laundry	42	47	801	17.04	19
20	Administrator	215	215	14,603	67.92	20
21	Assistant Administrator			-		21
22	Other Administrative	305	391	13,864	35.46	22
23	Office Manager			-		23
24	Clerical	1,077	1,141	19,803	17.36	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			-		31
32	Other Health Care(specify)			-		32
33	Other(specify) See Attached	81,142	109,858	3,243,018	29.52	33
34	TOTAL (lines 1 - 33)	122,840	171,201	\$ 4,638,602 *	\$ 27.09	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		\$ -		35
36	Medical Director	Monthly Fees	12,000	V09-3	36
37	Medical Records Consultant		-		37
38	Nurse Consultant	Monthly Fees	5,000	V10-3	38
39	Pharmacist Consultant		-		39
40	Physical Therapy Consultant		-		40
41	Occupational Therapy Consultant		-		41
42	Respiratory Therapy Consultant		-		42
43	Speech Therapy Consultant		-		43
44	Activity Consultant		-		44
45	Social Service Consultant		-		45
46	Other(specify)		-		46
47			-		47
48	Dietary Mgmt Fees	Monthly Fees	13,273	V01-3	48
49	TOTAL (lines 35 - 48)		\$ 30,273		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	170	\$ 7,320	V10-3	50
51	Licensed Practical Nurses		-		51
52	Certified Nurse Assistants/Aides		-		52
53	TOTAL (lines 50 - 52)	170	\$ 7,320		53

0

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

** See instructions.

Luther Oaks
0054437
6/30/2025
Supplemental Schedule of Schedule XVIII - A
Line 33 Detail

CLIENT ACCOUNT	ACCOUNT DESCRIPTION	Number of Hours Actually Worked	Number of Hours Paid & Accrued	Reporting Period	Average Hourly Wage
				Total Salary & Wages	
Various	Assisted Living	77,293	105,582	2,974,965	28.18
Various	Marketing & Sales	3,484	3,881	255,980	65.96
Various	Pastoral Care	133	148	7,581	51.08
Various	Transportation	233	247	4,492	18.19
Total		81,142	109,858	3,243,018	29.52

STATE OF ILLINOIS

Facility Name & ID NumberLuther Oaks# 0054437Report Period Beginning: 7/1/2024Ending: 6/30/2025Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Pete A. Wiedman	Exec. Director/Admin (SNF Portion)	0.00%	\$ 11,290
Dawn D. St. Clair-Davis	Senior Exec. Director	0.00%	3,312
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 14,603

B. Administrative - Other

Description	Amount
Administrative Fees - Lutheran Life Communities	\$ 154,189
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	\$ 9,968
Richter Healthcare Consultants	Business Managmenet	(242)
Clifton Larson Allen	Accounting - Audit	3,697
SocialWork Consultation Group, Inc	Social Work Consulting	49
ZHP Capital	Investment Advisor	114
See Supplemental Page 21		
TOTAL (agree to Schedule V, line 19, column 3) (For legal fee disclosure, see page 39 of instructions)		\$ 13,587

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 76,484
Unemployment Compensation Insurance	(9,601)
FICA Taxes	266,699
Employee Health Insurance	99,588
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Vision Insurance	2,116
Life & Disability Insurance	12,926
Pension Expense	5,182
Team Appreciation	2,350
Other Employee Benefits	269,567
TOTAL (agree to Schedule V, line 22, col.8)	

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

Description	Line #	Amount
		\$
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$
Advertising: Employee Recruitment	2,466
Health Care Worker Background Check (Indicate # of checks performed)	3,140
Patient Background Checks	
Association Dues (total from pg 22, #4)	3,271
Dues & Subscriptions	4,421
Licenses & Other Fees	1,271
Allocated From Lutheran Life Communities	7,652
Less: Public Relations Expense	()
PAC and Lobbying payments	(1,635)
All non-allowable advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Seminar Expense	2,495
Allocated From Lutheran Life Communities	1,954
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 4,449

* Attach copy of IMRF notifications

**See instructions.

Luther Oaks
0054437
6/30/2025
Detail of Legal Expense

General Ledger				IL /AL			
Date	Accounts	Vendor	Description of Expense	Invoice Expense	Adjustments& Reclassifications	Non-Allowable	Final Expense
7/10/2024	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	620.00	(470.21)		149.79
8/15/2024	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	110.00	(83.42)		26.58
10/11/2024	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	1,160.00	(879.74)		280.26
11/14/2024	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	2,098.00	(1,591.12)		506.88
12/9/2024	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	1,712.00	(1,298.38)		413.62
3/13/2025	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	4,392.50	(3,331.27)		1,061.23
3/13/2025	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	(4,100.50)	3,109.82		(990.68)
1/14/2025	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	3,880.50	(2,942.97)		937.53
4/15/2025	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	66.00	(50.05)		15.95
2/12/2025	700-7404	Carden & Tracy	Claims Litigation, Regulatory Compliance & Other General	220.00	(166.85)		53.15
8/19/2024	700-7404	Chuhak & Tecson PC	Claims Litigation, Regulatory Compliance & Other General	367.50	(278.71)		88.79
9/3/2024	700-7404	SQUIRE PATTON BOGGS US LLP	Debt Restructure	19,987.20	(15,158.29)	(4,828.91)	-
10/17/2024	700-7404	SQUIRE PATTON BOGGS US LLP	Debt Restructure	10,568.80	(8,015.38)	(2,553.42)	-
5/30/2025	700-7404	WELTMAN WEINBERG & REIS CO LPA	Demand Letter	175.00	(132.72)		42.28
							-
							-
							-
							-
							-
							-
							-
							-
Total				41,257.00	(31,289.31)	(7,382.33)	2,585.36
				Gross SNF Legal Expense	9,967.69		

XX. GENERAL INFORMATION:

- 1 Are nursing employees (RN,LPN,NA) represented by a union? No
- 2 Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below.
Use the drop down list to identify the association.
- | Association Name | Amount |
|--------------------|--------------------|
| <u>Leading Age</u> | <u>1,635</u> |
| | |
| | |
| | <u>1,635</u> Total |
- 3 List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.
- | | |
|--------------------|--------------------|
| <u>Leading Age</u> | <u>1,635</u> |
| | |
| | |
| | <u>1,635</u> Total |
- 4 EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE
(2 and 3 combined)
- | | |
|--------------------|--------------------|
| <u>Leading Age</u> | <u>3,271</u> |
| | |
| | |
| | <u>3,271</u> Total |
- 5 Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 7,555 Line 10-2
- 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. \$ 58,996
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? N/A
- 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? Yes 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. \$ Yes Has any meal income been offset against related costs? Yes Indicate the amount. \$ 8,141
- 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. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? 100%ln14
- d. Have vehicle usage logs been maintained? Yes
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- 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?
Indicate the amount of income earned from providing such transportation during this reporting period.** \$ N/A Yes
- 13 Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A
- 14 Have all costs which do not relate to the provision of long term care been adjusted out 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.