

		FOR BHF USE						

LL1

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

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

I. IDPH License ID Number: 0005090

Facility Name: Lutheran Home for the Aged

Address: 800 West Oakton St Arlington Hts 60004
Number City Zip Code

County: Cook

Telephone Number: (847) 368-7400 Fax # (847) 368-7302

HFS ID Number:

Date of Initial License for Current Owners: 8/1/1960

Type of Ownership:

☒ VOLUNTARY, NON-PROFIT

☒ Charitable Corp.

☐ Trust

IRS Exemption Code

☐ PROPRIETARY

☐ Individual

☐ Partnership

☐ Corporation

☐ "Sub-S" Corp.

☐ Limited Liability Co.

☐ Trust

☐ Other

☐ GOVERNMENTAL

☐ State

☐ County

☐ Other

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

(Type or Print Name) Daniel Noonan

(Title) CFO

Paid Preparer

(Signed)

(Print Name) Patrick McCormick

and Title) 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

STATE OF ILLINOIS

Facility Name & ID NumberLutheran Home for the Aged# 0005090Report Period Beginning: 7/1/2024Ending: 6/30/2025Page 2

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

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	301	Skilled (SNF)	301	109,865	1
2	-	Skilled Pediatric (SNF/PED)	-	-	2
3	53	Intermediate (ICF)	53	19,345	3
4	-	Intermediate/DD	-	-	4
5	22	Sheltered Care (SC)	22	8,030	5
6	-	ICF/DD 16 or Less	-	-	6
7	376	TOTALS	376	137,240	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	Medicaid Primary	Medicaid Primary	Private Pay	Medicare Part A Only	Other		Total
8	SNF	59	285	216	203	365	18,516	12,787	32,431	8
9	SNF/PED									9
10	ICF	8,082	5,376	4,061	-	35,396	-	6,547	59,462	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	8,141	5,661	4,277	203	35,761	18,516	19,334	91,893	14

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

66.96%

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)

Meals on Wheels, Adult Day Care, Outpatient Therapy, Child Day Care

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 8/1/1953

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

YES Date 8/1/1953 NO X

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

YES X NO If YES, enter certified beds.

number of certified beds 284

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

MODIFIED

ACCRUAL X CASH* CASH*

Is your fiscal year identical to your tax year?

YES X NO

Tax Year: 6/30/2025 Fiscal Year: 6/30/2025

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

STATE OF ILLINOIS											Page 3	
Facility Name & ID Number		Lutheran Home for the Aged				#	0005090	Report Period Beginning:		7/1/2024	Ending:	6/30/2025
V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)												
Operating Expenses		Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR BHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
A. General Services												
Dietary		1,850,938	137,972	129,266	2,118,176		2,118,176	90,260	2,208,436			1
Food Purchase			1,087,431		1,087,431		1,087,431	(401,554)	685,877			2
Housekeeping		1,086,075	120,407	42,176	1,248,658		1,248,658		1,248,658			3
Laundry		160,091	22,029	16,203	198,323	-	198,323		198,323			4
Heat and Other Utilities				1,205,352	1,205,352		1,205,352	(17,341)	1,188,011			5
Maintenance		660,616	99,185	536,010	1,295,811		1,295,811	26,963	1,322,774			6
Other (specify):*		-	-	-	-		-	7,165	7,165			7
TOTAL General Services		3,757,720	1,467,024	1,929,007	7,153,751	-	7,153,751	(294,507)	6,859,244			8
B. Health Care and Programs												
Medical Director		-	-	59,000	59,000		59,000	-	59,000			9
Nursing and Medical Records		15,347,154	48,616	110,586	15,506,356		15,506,356	90,091	15,596,447			10
Therapy		-	-	-	-		-	-	-			10a
Activities		293,964	33,545	13,849	341,358		341,358	-	341,358			11
Social Services		460,552	8,702	50,794	520,048		520,048	-	520,048			12
CNA Training		-	-	-	-		-	-	-			13
Program Transportation		-	-	10,948	10,948		10,948	-	10,948			14
Other (specify):*		-	-	-	-		-	7,114	7,114			15
TOTAL Health Care and Programs		16,101,670	90,863	245,177	16,437,710	-	16,437,710	97,205	16,534,915			16
C. General Administration												
Administrative		57,538	-	2,472,783	2,530,321		2,530,321	(1,649,855)	880,466			17
Directors Fees				-	-		-	-	-			18
Professional Services				220,207	220,207		220,207	1,487,327	1,707,534			19
Dues, Fees, Subscriptions & Promotions				204,664	204,664		204,664	101,011	305,675			20
Clerical & General Office Expenses		691,027	87,260	6,748,300	7,526,587		7,526,587	(5,616,828)	1,909,759			21
Employee Benefits & Payroll Taxes				4,301,771	4,301,771		4,301,771	-	4,301,771			22
Inservice Training & Education				-	-		-	-	-			23
Travel and Seminar				-	-		-	30,371	30,371			24
Other Admin. Staff Transportation			-	9,795	9,795		9,795	48,636	58,431			25
Insurance-Prop.Liab.Malpractice				1,522,954	1,522,954		1,522,954	(57,521)	1,465,433			26
Other (specify):*		-	-	-	-		-	97,217	97,217			27
TOTAL General Administration		748,565	87,260	15,480,474	16,316,299	-	16,316,299	(5,559,642)	10,756,657			28
TOTAL Operating Expense (sum of lines 8, 16 & 28)		20,607,955	1,645,147	17,654,658	39,907,760	-	39,907,760	(5,756,944)	34,150,816			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	AL Portion- Not	Final Expense
							Included in Schedule V, Line 24	
8/13/2024 400-7760	Bill - Thomas Cuisine: 1510004		Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois/Online	\$498.43	(\$130.79)	\$367.64
7/12/2024 400-7760	Bill - Thomas Cuisine: 15100065		Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois/Online	\$302.79	(\$79.45)	\$223.34
3/14/2025 400-7760	Bill - Thomas Cuisine: 1510007		Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois/Online	\$39.29	(\$10.31)	\$28.98
2/20/2025 400-7760	Bill - Thomas Cuisine: 151000084		Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois/Online	\$4.71	(\$1.24)	\$3.47
5/14/2025 400-7760	Bill - Thomas Cuisine: 151000086		Mileage/Gas & Other Travel Reimbursement	Culinary	Within Illinois/Online	\$35.70	(\$9.37)	\$26.33
9/7/2024 400-7760	Bill - AMY PRACKO: EXP090724		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$20.88	(\$5.48)	\$15.40
8/22/2024 400-7760	Bill - JOELLE PATTERSON: JOELLEPATTERSON2408		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$115.23	(\$30.24)	\$84.99
10/18/2024 400-7760	Bill - AMY PRACKO: EXP101824		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$18.32	(\$4.81)	\$13.51
10/31/2024 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$356.94	(\$93.66)	\$263.28
10/28/2024 400-7760	Bill - CAITLYN WHITE: CAITLYNWHITE20241028		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$18.32	(\$4.81)	\$13.51
11/30/2024 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$40.00	(\$10.50)	\$29.50
12/9/2024 400-7760	Bill - AMY PRACKO: AMYPRACKO20241209		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$31.17	(\$8.18)	\$22.99
11/26/2024 400-7760	Bill - JOELLE PATTERSON: JOELLEPATTERSON20241		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$89.70	(\$23.54)	\$66.16
12/31/2024 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$1,554.16	(\$407.81)	\$1,146.35
3/4/2025 400-7760	Bill - JOELLE PATTERSON: EXP030425		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$97.50	(\$25.58)	\$71.92
4/3/2025 400-7760	Bill - JOELLE PATTERSON: EXP040325		Mileage/Gas & Other Travel Reimbursement	Life Enrichment	Within Illinois/Online	\$190.94	(\$50.10)	\$140.84
7/25/2024 400-7760	Bill - CHARLES PLUMMER: EXP072524		Mileage/Gas & Other Travel Reimbursement	Pastoral Care	Within Illinois/Online	\$3.35	(\$0.88)	\$2.47
9/30/2024 400-7760	Reclass CORYWIELERT20240918		Mileage/Gas & Other Travel Reimbursement	Pastoral Care	Within Illinois/Online	\$107.20	(\$28.13)	\$79.07
10/1/2024 400-7760	Bill - CHARLES PLUMMER: CHARLESPLUMMER202410		Mileage/Gas & Other Travel Reimbursement	Pastoral Care	Within Illinois/Online	\$39.53	(\$10.37)	\$29.16
11/21/2024 400-7760	Bill - CHARLES PLUMMER: EXP112124		Mileage/Gas & Other Travel Reimbursement	Pastoral Care	Within Illinois/Online	\$113.23	(\$29.71)	\$83.52
6/13/2025 400-7760	Bill - CHARLES PLUMMER: CHARLESPLUMMER202506		Mileage/Gas & Other Travel Reimbursement	Pastoral Care	Within Illinois/Online	\$448.24	(\$117.62)	\$330.62
6/30/2025 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Building Services	Within Illinois/Online	\$35.32	(\$9.27)	\$26.05
8/22/2024 400-7760	Bill - JOELLE PATTERSON: JOELLEPATTERSON2408		Mileage/Gas & Other Travel Reimbursement	Marketing	Within Illinois/Online	\$161.46	(\$161.46)	\$0.00
5/1/2025 400-7760	Bill - MEGAN FRENCH: MEGANSCHOFIELD202505		Mileage/Gas & Other Travel Reimbursement	Marketing	Within Illinois/Online	\$112.07	(\$112.07)	\$0.00
5/27/2025 400-7760	Bill - MEGAN FRENCH: EXP052725		Mileage/Gas & Other Travel Reimbursement	Marketing	Within Illinois/Online	\$402.84	(\$402.84)	\$0.00
8/31/2024 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$273.70	(\$71.82)	\$201.88
8/30/2024 400-7760	Bill - DAWN ST CLAIR DAVIS: EXP083024		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$959.84	(\$251.86)	\$707.98
9/30/2024 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$136.85	(\$35.91)	\$100.94
9/30/2024 400-7760	Bill - DAWN ST CLAIR DAVIS: EXP093024		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$2,039.66	(\$535.21)	\$1,504.45
10/31/2024 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$396.75	(\$104.11)	\$292.64
11/30/2024 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$235.55	(\$61.81)	\$173.74
12/5/2024 400-7760	Bill - DAWN ST CLAIR DAVIS: DAWNSTCLAIRDAVIS24		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$853.70	(\$224.01)	\$629.69
12/31/2024 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$132.25	(\$34.70)	\$97.55
2/28/2025 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$273.70	(\$71.82)	\$201.88
3/30/2025 400-7760	Bill - DAWN ST CLAIR DAVIS: DAWNSTCLAIRDAVIS2025		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$251.94	(\$66.11)	\$185.83
5/31/2025 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$320.98	(\$84.23)	\$236.75
6/30/2025 400-7760	Bill - AMERICAN EXPRESS		Mileage/Gas & Other Travel Reimbursement	Administration	Within Illinois/Online	\$248.16	(\$65.12)	\$183.04
7/31/2024 400-7760	Bill - DAWN ST CLAIR DAVIS: EXP073124		Mileage/Gas & Other Travel Reimbursement	Nursing Admin	Within Illinois/Online	\$1,459.86	(\$383.07)	\$1,076.79
7/3/2024 400-7760	Bill - JENNIFER HOGEVEEN: EXP070324		Mileage/Gas & Other Travel Reimbursement	Human Resources	Within Illinois/Online	\$88.80	(\$23.30)	\$65.50
10/3/2024 400-7760	Bill - Aisha Hamdallah		Mileage/Gas & Other Travel Reimbursement	Human Resources	Within Illinois/Online	\$514.28	(\$134.95)	\$379.33
10/18/2024 400-7760	Bill - Aisha Hamdallah		Mileage/Gas & Other Travel Reimbursement	Human Resources	Within Illinois/Online	\$256.47	(\$67.30)	\$189.17
6/30/2025		Allocated From Lutheran Life Communities				\$49,135.00		\$49,135.00
Total						\$62,414.81	(\$3,983.51)	\$58,431.30

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			3,583,699	3,583,699		3,583,699	20,515	3,604,214		30
31	Amortization of Pre-Op. & Org			-	-		-	-	-		31
32	Interest			3,625,052	3,625,052		3,625,052	(45,519)	3,579,533		32
33	Real Estate Taxes			21,399	21,399		21,399	(21,399)	-		33
34	Rent-Facility & Grounds			-	-		-	-	-		34
35	Rent-Equipment & Vehicles			8,031	8,031		8,031	406	8,437		35
36	Other (specify):*			-	-		-	-	-		36
37	TOTAL Ownership			7,238,181	7,238,181	-	7,238,181	(45,997)	7,192,184		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation	-	-	-	-		-	-	-		38
39	Ancillary Service Center:	-	1,966,948	4,017,454	5,984,402		5,984,402	-	5,984,402		39
40	Barber and Beauty Shops	-	-	-	-		-	-	-		40
41	Coffee and Gift Shops	-	-	-	-		-	-	-		41
42	Provider Participation Fee	-	-	1,320,905	1,320,905		1,320,905	-	1,320,905		42
43	Other (specify):*	4,018,825	551,715	5,008,024	9,578,564		9,578,564	(9,578,564)	(0)		43
44	TOTAL Special Cost Centers	4,018,825	2,518,663	10,346,383	16,883,871	-	16,883,871	(9,578,564)	7,305,307		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	24,626,780	4,163,810	35,239,222	64,029,812	-	64,029,812	(15,381,505)	48,648,307		45

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

	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program:				3
4	Non-Patient Meals	(401,554)	2		4
5	Telephone, TV & Radio in Resident Room:	(43,120)	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	(129,848)	30		9
10	Interest and Other Investment Income	(48,519)	32		10
11	Discounts, Allowances, Rebates & Refund:				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	(373,387)	21		24
25	Fund Raising, Advertising and Promotiona				25
	Income Taxes and Illinois Personal				
26	Property Replacement Tax				26
27	CNA Training for Non-Employees:				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(15,792,908)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (16,786,336)		\$ 0	30

BHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.

		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization & Pre-Operating Expense			
33	Adjustments for Related Organization Costs (Schedule VII)			33
34	Other- Attach Schedule	1,404,831	VII-B	34
35				35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,404,831		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (15,381,505)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification (See instructions.)

		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

Lutheran Home for the Aged

	ID#	0005090
Report Period Beginning:		7/1/2024
Ending:		6/30/2025

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (17,950)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Marketing Salaries	(1,070,621)	43	3
4	Marketing Supplies	(4,219)	43	4
5	Other Marketing Costs	(776,195)	43	5
6	Assisted Living (Hearthstone) Salaries	(2,948,204)	43	6
7	Assisted Living (Hearthstone) Supplies	(547,495)	43	7
8	Other Assisted Living (Hearthstone) Costs	(4,231,831)	43	8
9	Non-Care Real Estate Taxes	(21,399)	33	9
10	Bank Fees	(471)	21	10
11	Director & Officer Insurance	(86,840)	26	11
12	Additional R&M	9,609	6	12
13	Miscellaneous Income	(168,295)	21	13
14	Expense Allocation	(2,815,078)	21	14
15	Non-Allowable Fees	(3,109,533)	21	15
16	Unallowable Marketing Travel	(499)	25	16
17	Non-allowable legal	(3,889)	19	17
18				18
19				19
20				20
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48				48
49	Total	(15,792,908)		49

STATE OF ILLINOIS														Summary B	
Facility Name & ID Number		Lutheran Home for the Aged		#	0005090		Report Period Beginning:		7/1/2024		Ending:		6/30/2025		
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I															
Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY		
D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	6I	TOTALS		
													(to Sch V, col.7)		
Depreciation	(129,848)	-	150,363	-	-	-	-	-	-	-	-	-	20,515		
Amortization of Pre-Op. & Org.	-	-	-	-	-	-	-	-	-	-	-	-	30		
Interest	(45,519)	-	-	-	-	-	-	-	-	-	-	-	(45,519)		
Real Estate Taxes	(21,399)	-	-	-	-	-	-	-	-	-	-	-	(21,399)		
Rent-Facility & Grounds	-	-	-	-	-	-	-	-	-	-	-	-	33		
Rent-Equipment & Vehicles	-	-	406	-	-	-	-	-	-	-	-	-	34		
Other (specify):*	-	-	-	-	-	-	-	-	-	-	-	-	406		
													35		
													36		
TOTAL Ownership	(196,766)	-	150,769	-	-	-	-	-	-	-	-	-	(45,997)		
Ancillary Expense													37		
E. Special Cost Centers															
Medically Necessary Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Ancillary Service Centers	-	-	-	-	-	-	-	-	-	-	-	-	38		
Barber and Beauty Shops	-	-	-	-	-	-	-	-	-	-	-	-	39		
Coffee and Gift Shops	-	-	-	-	-	-	-	-	-	-	-	-	40		
Provider Participation Fee	-	-	-	-	-	-	-	-	-	-	-	-	41		
Other (specify):*	(9,578,564)	-	-	-	-	-	-	-	-	-	-	-	42		
													(9,578,564)		
TOTAL Special Cost Centers	(9,578,564)	-	-	-	-	-	-	-	-	-	-	-	43		
													(9,578,564)		
GRAND TOTAL COST													44		
(sum of lines 29, 37 & 44)	(16,786,336)	-	1,404,831	-	-	-	-	-	-	-	-	-	(15,381,505)		
													45		

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Ownership & 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 Schedule V		2 Line	3 Cost Per General Ledger	4 Amount	5 Cost to Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
			Item		Name 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.

☒ X

YES

☐ NO

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

1		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	2,472,783	Lutheran Life Communities	100.00%		\$ (2,472,783)	15
16	V	1	Dietary Salaries		Lutheran Life Communities	100.00%	90,123	90,123	16
17	V	10	Nursing Administration Salaries		Lutheran Life Communities	100.00%	89,482	89,482	17
18	V	17	Administrative Salaries		Lutheran Life Communities	100.00%	821,267	821,267	18
19	V	21	Clerical, Finance, IT, & Accounting Salaries		Lutheran Life Communities	100.00%	403,222	403,222	19
20	V	1	Dietary Supplies & Other Expenses		Lutheran Life Communities	100.00%	137	137	20
21	V	7	Emp Benefits & Payroll Taxes- General Services		Lutheran Life Communities	100.00%	7,165	7,165	21
22	V	5	Utilities		Lutheran Life Communities	100.00%	25,779	25,779	22
23	V	6	Maintenance & Repairs Expense		Lutheran Life Communities	100.00%	17,354	17,354	23
24	V	10	Nursing & Direct Care Expenses		Lutheran Life Communities	100.00%	609	609	24
25	V	15	Emp Bens & PR Taxes- Direct Care & Nursing		Lutheran Life Communities	100.00%	7,114	7,114	25
26	V	17	Administrative Expenses		Lutheran Life Communities	100.00%	1,661	1,661	26
27	V	19	Professional Services		Lutheran Life Communities	100.00%	1,491,216	1,491,216	27
28	V	20	Dues, Licenses & Subscriptions		Lutheran Life Communities	100.00%	118,961	118,961	28
29	V	21	Office & Clerical Supplies & Expenses		Lutheran Life Communities	100.00%	446,713	446,713	29
30	V	24	Seminars		Lutheran Life Communities	100.00%	30,371	30,371	30
31	V	25	Travel Expenses		Lutheran Life Communities	100.00%	49,135	49,135	31
32	V	26	Insurance Expenses		Lutheran Life Communities	100.00%	29,319	29,319	32
33	V	27	Emp Benefits & Payroll Taxes-Gen Admin		Lutheran Life Communities	100.00%	97,217	97,217	33
34	V	30	Depreciation		Lutheran Life Communities	100.00%	150,363	150,363	34
35	V	35	Equipment Rental		Lutheran Life Communities	100.00%	406	406	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 2,472,783			\$ 3,877,614	\$ * 1,404,831	39

* Total must agree with the amount recorded on line 34 of Schedule VI0

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: 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		
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 V1

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: 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		
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 V1

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: 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		
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 V1

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: 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		
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 V1

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							\$	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 V1

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: 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		
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			\$			\$	-	\$ *

* Total must agree with the amount recorded on line 34 of Schedule V1

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			\$			\$	\$	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			\$			\$	-	\$ *

* Total must agree with the amount recorded on line 34 of Schedule V1

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: 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		
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			\$			\$	-	\$ *

* Total must agree with the amount recorded on line 34 of Schedule V1

0

Lutheran Home for the Aged

Report Period Beginning:
Ending:

ID#
0005090

7/1/2024
6/30/2025

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

	Place of Residence		Operator/Licensee	Building Co.	Management	
	Ownership		Ownership	Ownership	Ownership	
	First Name	M.I.	Last Name	City	State	Percentage
76	Lutheran Home for the Aged is a non-profit facility and is owned 100% by Lutheran Life					76
77	Ministries. No building company exists and Lutheran Life Communities is also non-profit.					77
78	The board of directors members are listed below.					78
79						79
80						80
81						81
82						82
83						83
84						84
85						85
86						86
87						87
88						88
89						89
90						90
91						91
92						92
93						93
94						94
95						95
96						96
97						97
98						98
99						99
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101						101
102						102
103						103
104						104
105						105
106						106
107						107
108						108
109						109
110						110
111						111
112						112
113						113
114						114
115						115
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121						121
122						122
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124						124
125						125
126						126
127						127
128						128
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130						130
131						131
132						132
133						133
134						134
135						135
136						136
137						137
138						138
139						139
140						140
141						141
142						142
143						143
144						144
145						145
146						146
147						147
148						148
149						149
150						150

VII. RELATED PARTIES

A. (Continued)

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

1		2		3			
RELATED NURSING HOMES		RELATED NURSING HOMES		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
2	Luther Oaks	Bloomington, Illinois			Ministries		Company
3							
4					Lutheran Life	Arlington Heights, IL	Management
5					Communities		Consulting
6							
7					Lutheran Foundation	Arlington Heights, IL	Fundraising
8							
9					Lutheran Community	Arlington Heights, IL	Child Day Care
10					Services		Adult Day Care
11							Home Health
12							Move Management
13							
14					Wittenberg Village	Crown Point, Indiana	Residential &
15							Assisted Living
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
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			2		3			
RELATED NURSING HOMES			RELATED NURSING HOMES		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.

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 ☒

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

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

	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 ☐

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

Name of Related OrganizationLutheran Life Communities
Street Address800 West Oakton St.
City / State / Zip CodeArlington 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	52,780,226	\$ 90,123	1
2	10	Nursing Administration Salaries	Net Operating Expense	103,939,673	9	176,216	176,216	52,780,226	89,482	2
3	17	Administrative Salaries	Net Operating Expense	103,939,673	9	1,617,314	1,617,314	52,780,226	821,267	3
4	21	Clerical, Finance, IT, & Accounting Sal	Net Operating Expense	103,939,673	9	794,062	794,062	52,780,226	403,222	4
5	1	Dietary Supplies & Other Expenses	Net Operating Expense	103,939,673	9	269		52,780,226	137	5
6	7	Emp Benefits & Payroll Taxes- General	Net Operating Expense	103,939,673	9	14,109		52,780,226	7,165	6
7	5	Utilities	Net Operating Expense	103,939,673	9	50,766		52,780,226	25,779	7
8	6	Maintenance & Repairs Expense	Net Operating Expense	103,939,673	9	34,174		52,780,226	17,354	8
9	10	Nursing & Direct Care Expenses	Net Operating Expense	103,939,673	9	1,200		52,780,226	609	9
10	15	Emp Bens & PR Taxes- Direct Care &	Net Operating Expense	103,939,673	9	14,009		52,780,226	7,114	10
11	17	Administrative Expenses	Net Operating Expense	103,939,673	9	3,271		52,780,226	1,661	11
12	19	Professional Services	Net Operating Expense	103,939,673	9	2,936,640		52,780,226	1,491,216	12
13	20	Dues, Licenses & Subscriptions	Net Operating Expense	103,939,673	9	234,269		52,780,226	118,961	13
14	21	Office & Clerical Supplies & Expenses	Net Operating Expense	103,939,673	9	879,708		52,780,226	446,713	14
15	24	Seminars	Net Operating Expense	103,939,673	9	59,810		52,780,226	30,371	15
16	25	Travel Expenses	Net Operating Expense	103,939,673	9	96,760		52,780,226	49,135	16
17	26	Insurance Expenses	Net Operating Expense	103,939,673	9	57,737		52,780,226	29,319	17
18	27	Emp Benefits & Payroll Taxes-Gen Adm	Net Operating Expense	103,939,673	9	191,449		52,780,226	97,217	18
19	30	Depreciation	Net Operating Expense	103,939,673	9	296,109		52,780,226	150,363	19
20	35	Equipment Rental	Net Operating Expense	103,939,673	9	800		52,780,226	406	20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 7,636,149	\$ 2,765,070		\$ 3,877,614	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☐0

NO☒X

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

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☐0NO☒X

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

	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 ☒

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

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

	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.)

YES0NOX

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

	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☐0NO☒X

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

	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
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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.) YES0NOX

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

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☐0NO☒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

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☐0NO☒X

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

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

	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	Revenue Bonds 2019		X	Refinance Debt/Capital Imp			\$ 102,118,178	\$ 92,274,984	2049	Variable	\$ 4,534,540	1		
2												2		
3	Debt Issuance Costs		X								(158,513)	3		
4												4		
5												5		
	Working Capital													
6	Line of Credit (MIF)		X	Working Capital			5,000,000	3,952,291			18,808	6		
7												7		
8												8		
9	TOTAL Facility Related						\$ 107,118,178	\$ 96,227,275				\$ 4,394,835	9	
	B. Non-Facility Related*													
10	Interest Income		X								(45,519)	10		
11	Assisted Living Interest Alloc		X								(769,783)	11		
12												12		
13												13		
14	TOTAL Non-Facility Related						\$ -	\$ -				\$ (815,302)	14	
15	TOTALS (line 9+line14)						\$ 107,118,178	\$ 96,227,275				\$ 3,579,533	15	

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

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

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

1. Real Estate Tax accrual used on 2024 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$25,138	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.)			\$(13,892)	2
3. Under or (over) accrual (line 2 minus line 1).			\$(39,030)	3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)			\$39,030	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.			\$-	7
Assessed Value from Real Estate Tax Bill:		202492,9098		
Real Estate Tax Bill for Calendar Year:		202026,0989		
		202114,35410		
		202214,73511		
		202325,43412		
		202426,74513		
2025 Accrual: \$26,745 X 1.46 = \$39,030 (Rounded)				
The real estate parcel listed on page 10A is non-care related; real estate 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				

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 Lutheran Home for the Aged COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0005090

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.
2025 Accrual: \$26,745 X 1.46 = \$39,030 (Rounded)

	(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.	<u>03-19-400-002-0000</u>	<u>Physican Building - Non Care Rel</u>	\$ <u>26,745.42</u>	\$ <u></u>
2.	<u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
3.	<u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
4.	<u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
5.	<u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
6.	<u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
7.	<u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
8.	<u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
9.	<u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
10.	<u>-</u>	<u>-</u>	\$ <u></u>	\$ <u></u>
TOTALS			\$ <u>26,745.42</u>	\$ <u>-</u>

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

A. Square Feet: 474,744

B. General Construction Type: Exterior Brick Frame Steel/Precast

Number of Stories 3

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 ground (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)

Luthern Home & Services for the Aged - Parent Corporation

Lutheran Community Services for the Aged, Inc. - Family Support Service

Luther Foundation for the Aged - Fundraising Activities

Hearthstone Supportive Apartments - 100 Beds / 82,125 Square Feet; Child Day Care - 7,468 Square Feet; Adult Day Care - 7,926 Square Feet

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

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

H. Are you presently operating under a sale and leaseback arrangement

I. Are you presently operating under a sublease agreement

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

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

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

N/A

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

☐ YES

☒ NO

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	Patient Care/Cemetary	914,760	1922/1896	\$ 20,225	1
2	Alloc- Lutheran Life Communitie	-	2006	507,797	2
3	TOTALS	914,760		\$ 528,022	3

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	376		1953	1953	\$ 1,242,090	\$		\$ -	\$	-
5			1962	1962	82,773			-		-
6			1966	1966	1,196,550			-		-
7			1973	1973	2,431,047			-		-
8			1978	1978	3,398,949			-		-
	Improvement Type**									
9	1976 Improvements		1976	1976	10,801		20	-		-
10	1980 Improvements		1980	1980	128,110		20	-		-
11	1981 Improvements		1981	1981	1,686,911		20	-		-
12	1982 Improvements		1982	1982	881,456		20	-		-
13	1983 Improvements		1983	1983	733,983		20	-		-
14	1984 Improvements		1984	1984	650,719		20	-		-
15	1985 Improvements		1985	1985	335,901		20	-		-
16	1986 Improvements		1986	1986	31,815		20	-		-
17	1987 Improvements		1987	1987	36,747		20	-		-
18	1988 Improvements		1988	1988	125,105		20	-		-
19	1989 Improvements		1989	1989	3,291		20	-		-
20	1990 Improvements		1990	1990	9,600		20	-		-
21	1991 Improvements		1991	1991	65,975		20	-		-
22	1992 Improvements		1992	1992	254,620		20	-		-
23	1993 Improvements		1993	1993	60,706		20	-		-
24	1994 Improvements		1994	1994	164,661		20	-		-
25	1995 Improvements		1995	1995	40,474		20	-		-
26	1996 Improvements		1996	1996	40,722		20	-		-
27	1997 Improvements		1997	1997	20,182		20	-		-
28	1998 Improvements		1998	1998	7,097,469		20	-		-
29	1999 Improvements		1999	1999	3,328,341		20	-		-
30	2000 Improvements		2000	2000	685,387		20	-		-
31	2001 Improvements		2001	2001	4,120,711		20	-		-
32	2002 Improvements		2002	2002	1,163,245		20	-		-
33	2003 Improvements		2003	2003	1,077,127		20	-		-
34	2004 Improvements		2004	2004	1,194,296		20	-		-
35	2005 Improvements		2005	2005	707,268		20	-		-
36	2006 Improvements		2006	2006	548,435		20	-		-

*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 total0

Facility Name & ID Number

Lutheran Home for the Aged

STATE OF ILLINOIS

#

0005090

Report Period Beginning:

7/1/2024

Ending:

6/30/2025

Page 12B

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		\$ 107,160,743	\$ -		\$ -	\$ -	\$ -	1
2	Carpet throughout facility	2019	21,682		20	-		-	2
3	Adjustment to building and improvements	2019	5,460,898		20	-		-	3
4	Main Water Line Repair - Wing	2020	37,375		20	-		-	4
5	2nd Floor Rehab Door	2020	17,237		20	-		-	5
6	Rehab Card Door Access	2020	5,140		20	-		-	6
7	2nd Floor Rehab Install Repair - installation of wanderguard	2021	8,300		20	-		-	7
8	system for secure unit (6 doors)					-		-	8
9	Repair Existing Retaining Wall	2022	29,814		20	-		-	9
10	Asphalt Replacement Project	2022	65,782		20	-		-	10
11	Concrete Replacement Project	2022	39,948		20	-		-	11
12	Masonry Repairs	2022	28,780		20	-		-	12
13	Retaining Wall Repair	2022	2,540		20	-		-	13
14	Brick Work for Columns	2022	9,622		20	-		-	14
15	Hot Water Valve Replace & Fre	2022	4,500		20	-		-	15
16	16 LH1-Elevator Upgrade Project	2022	320,064		20	-		-	16
17	LH4-Hot Water Storage Tank	2022	59,099		20	-		-	17
18	LH8-Generator Hook Up Chane	2022	9,580		20	-		-	18
19	LH9-Boiler	2022	188,281		20	-		-	19
20	Courtyard Door Replacement	2022	25,567		20	-		-	20
21	Hot Water Tank Replacement	2022	50,197		20	-		-	21
22	LH3-New Chiller	2022	260,960		20	-		-	22
23						-		-	23
24	Disposals	2023	(189,899)		20	-		-	24
25						-		-	25
26	Sprinkler System	2023	8,750		20	-		-	26
27	Copper/Silver Plumbing System	2023	23,815		20	-		-	27
28	Dining Room Walls and POS Wiring	2023	6,930		20	-		-	28
29	Unit 203 - kitchen applicanes and flooring	2023	29,000		20	-		-	29
30	Asphalt Patching	2023	2,380		20	-		-	30
31	Unit 113 remo - ndate kitchen cabinets and applicanes /					-		-	31
32	fixtures, replace flooring and drywall in entire unit,					-		-	32
33	update bathroom fixtures/windows, paint entire uni	2023	24,800		20	-		-	33
34	TOTAL (lines 1 thru 33)		\$ 113,711,845	\$ -		\$ -	\$ -	\$ -	34

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

Facility Name & ID Number

Lutheran Home for the Aged

STATE OF ILLINOIS

#0005090

Report Period Beginning:

7/1/2024

Ending:

6/30/2025

Page 12C

XI. OWNERSHIP COSTS (continued)

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

Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12B, Carried Forward		\$ 113,711,845	\$ -		\$ -	\$ -	\$ -	1
2 Delco Hot Water Heater	2023	73,380		20	-		-	2
3 Unit 335 reno - flooring and paint in kitchen/living room					-		-	3
4 bedroom/closets/bathroom, new kitchen appliances					-		-	4
5 shower walls and bathroom light	2023	17,400		20	-		-	5
6 Unit 205 reno - update kitchen cabinets and applicanes /					-		-	6
7 fixtures, replace flooring and drvwall in entire unit					-		-	7
8 update bathroom fixtures/windows, paint entire uni	2023	24,800		20	-		-	8
9 Unit 219 reno - update kitchen cabinets and applicanes /					-		-	9
10 fixtures, replace flooring and drvwall in entire unit					-		-	10
11 update bathroom fixtures/windows, paint entire unit	2023	29,000		20	-		-	11
12 Unit 220 reno - update kitchen cabinets and applicanes /					-		-	12
13 fixtures, replace flooring and drvwall in entire unit,					-		-	13
14 update bathroom fixtures/windows, paint entire uni	2023	31,500		20	-		-	14
15 New TPO Roof - Bldg J & H	2023	215,200		20	-		-	15
16 Wallcovering removal, patching and painting for 2nd floor					-		-	16
17 board room, administration office and corridor, admin					-		-	17
18 assistant's office	2023	26,980		20	-		-	18
19					-		-	19
20					-		-	20
21 Countertops & Walls Repairs in Gorund Level 1 Area of SNF	2024	5,212		10	-		-	21
22 Hinge Fillers & Handles, Door Renlace & Painting-Hallway 2E/2F	2024	5,295		10	-		-	22
23 Electrical Outlets & Cables in 6 Resident Rooms in 1G Wing	2024	4,165		20	-		-	23
24 Pantry Door,Ceiling,Blinds,Paint-1 E&F Wings- Shower/Tub Room	2024	4,985		10	-		-	24
25 Repair to Air Handler Unit in Bistro - Piping & Valve (TC:\$3291.8)	2024	2,715		10	-		-	25
26 Patch/Paint Walls,Cove Base, Carpeting -Admin Coord. Office(TC:\$37	2024	3,106		5	-		-	26
27 Paging System With Antenna Throughout Facility (TC:\$3868.68	2024	3,191		5	-		-	27
28 Electrical Upgrade-Chapel AV-RCA Adapter,Crimp,Transmitter(TC:\$4	2024	3,337		5	-		-	28
29 Shelving/Electrical Outlet Install-Utility Room in 1G Wing (TC:\$4795)	2024	3,355		10	-		-	29
30 Furnace Heat Exchanger Replacement By Chapel (TC:\$4980)	2024	4,108		10	-		-	30
31 Heat Exchanger-Gas Regulator,Flame Sensor,Spark Rod-HVAC-(TC:\$	2024	4,669		10	-		-	31
32 Repair HVAC System-Heat Exchanger-Gas Reg,Flame Sensor(TC:\$67	2024	5,576		10	-		-	32
33 Painting/Wallpaper-on Walls and Doors of Kernnm Room (TC:\$6925	2024	5,712		5	-		-	33
34 TOTAL (lines 1 thru 33)		\$ 114,186,151	\$ -		\$ -	\$ -	\$ -	34

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

Facility Name & ID Number		Lutheran Home for the Aged		STATE OF ILLINOIS		#	0005090	Report Period Beginning:		7/1/2024	Ending:	6/30/2025	Page 12D
XI. OWNERSHIP COSTS (continued)													
B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar													
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation					
1	Totals from Page 12C, Carried Forward		\$ 114,186,151	\$ -		\$ -	\$ -	\$ -					
2	Flooring Tile/Ceiling Tile Replace- Kitchen/Cart Wash Area-TC:\$7870	2024	6,492		5	-		-					
3	Phone Upgrade-Phone System/Wiring Throughout Facility(TC:\$8012.9	2023	6,609		5	-		-					
4	Floors-2nd Fl Public Bathroom-Wood Subfloor+ Tile & Grout(TC:\$852	2024	7,031		5	-		-					
5	Plumbing-Run Pump Lines in Elevator to Basin-Pit Wall(TC:\$8627.18	2024	7,116		20	-		-					
6	Heat Craft Evaporator & Heat Craft -Condensing Unit (TC:\$8950.62)	2024	7,383		10	-		-					
7	Flooring at Vestibule between Oakton Square & Chapel (TC:\$9500	2024	7,836		5	-		-					
8	Dishwashing Room-Grouting Around Dishwasher on Floor(TC:\$11963	2023	9,866		10	-		-					
9	Flooring , Countertops & Paint- Executive/Admin Offices (TC:\$16590	2024	13,684		25	-		-					
10	Install Dock Lift on the Northwest Side of the Building (TC:\$19189	2023	15,828		10	-		-					
11	Outlets/Shelves in Utility and Med Rooms (TC:\$19890)	2024	16,406		20	-		-					
12	Walls, Flooring, and Partitions in Resident Gvm (TC:\$24980)	2023	20,605		25	-		-					
13	Painting of Walls/ Doors Throughout Hallway -Building E (TC:\$25970	2024	21,421		5	-		-					
14	Draft Fan --Attached to Roof-HVAC w/Corrosion Resistance(TC:\$2840	2024	23,426		10	-		-					
15	Fire Main Repair-Concrete & Galvanized Brass Fire Line (TC:\$30127)	2023	24,850		10	-		-					
16	Eye Washing Station-Air Chambers, Mix Valves, Water Lines(TC:\$360	2024	29,719		20	-		-					
17	Wallpaper & Painting of Hallways & Bathrooms + Handrails (TC:\$394	2023	32,680		10	-		-					
18	Bistro & Salon Renovations - Cabinets, Carpentry, Electrical Repairs,	2024	37,794		20	-		-					
19	Plumbing,Walls/Ceilings,Doors, Shelves, Framing, Water Dispenser(TC:\$45819					-		-					
20	Walls, Flooring, and Partitions in Staff Gym (TC:\$63713.65	2023	52,554		25	-		-					
21	Installation of Water Boiler - Unit, Piping, Electrical (TC:\$88980)	2024	73,395		10	-		-					
22	Remove Old Roof & Replace with TPO Roof System (TC:\$161000)	2023	132,800		25	-		-					
23	Phone Upgrade-System & Wiring Throughout Facility (TC:\$174257)	2023	143,735		5	-		-					
24	Renovation of Bistro & Lobby Area - Grease Trap, Underground Plum	2024	236,230		10	-		-					
25	Low Voltage Wiring, Ductwork, Iron Supports, Sprinkler Pipes, Sprinkle					-		-					
26	Heads Under Outdoor Canopy (TC:\$286393.8)					-		-					
27	Renovation of Bistro & Lobby Area - Grease Trap, Underground Plum	2024	2,028,559		25	-		-					
28	Low Voltage Wiring, Ductwork, Iron Supports, Sprinkler Pipes, Sprinkler					-		-					
29	Heads Under Outdoor Canopy (TC:\$2459324.88)					-		-					
30						-		-					
31						-		-					
32	Financial Statement Depreciation (all SNF fixed assets)			3,583,699		3,583,699		75,375,450					
33						-		-					
34	TOTAL (lines 1 thru 33)		\$ 117,142,168	\$ 3,583,699		\$ 3,583,699	\$ -	\$ 75,375,450					
0													
**Improvement type must be detailed in order for the cost report to be considered complete													

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

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		\$ 117,142,168	\$ 3,583,699		\$ 3,583,699	\$ -	\$ 75,375,450	1
2	Allocated From Lutheran Life Communities					-		-	2
3	2007 Improvements	2007	652,222		Various	-		-	3
4	2008 Improvements	2008	183,059		Various	-		-	4
5	2009 Improvements	2009	74,252		Various	-		-	5
6	2010 Improvements	2010	4,379		Various	-		-	6
7	2011 Improvements	2011	57,450		Various	-		-	7
8	2012 Improvements	2012	69,966		Various	-		-	8
9	2013 Improvements	2013	65,278		Various	-		-	9
10	2014 Improvements	2014	46,311		Various	-		-	10
11	2020 Improvements	2020	7,897		Various	-		-	11
12	2021 Improvements	2021	167,327		Various	-		-	12
13	2022 Improvements	2022	84,505		Various	-		-	13
14						-		-	14
15						-		-	15
16	Building Allocated From Lutheran Life Communities	2006	931,866		Various	-		-	16
17						-		-	17
18						-		-	18
19						-		-	19
20	Depreciation Allocated From Lutheran Life Communities			150,363	Various	20,515	(129,848)	4,650,736	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)		\$ 119,486,780	\$ 3,734,062		\$ 3,604,214	\$ (129,848)	\$ 80,026,186	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									
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
Totals from Page 12E, Carried Forward		\$ 119,486,780	\$ 3,734,062		\$ 3,604,214	\$ (129,848)	\$ 80,026,186		1
Nursing Schedulers Office Painting/Flooring (TC =3,085)	2024	2,545		5	-		-		2
Flooring Work & Cove Base in Resident Room (TC =2,660)	2024	2,194		5	-		-		3
Flooring Work & Cove Base in Resident Room (TC =2,995)	2024	2,470		5	-		-		4
Electrical Outlets in the IT Closets (TC =6,320)	2025	5,213		10	-		-		5
Sealcoating - Exterior Road/Parking Lot (TC =17,482)	2024	14,419		5	-		-		6
Installed pump that was re-built and installed new fittings - Rehab Basement (TC =5,149)	2024	4,247		10	-		-		7
New asphalt paving - Exterior Road/Parking Lot (TC =8,741)	2024	7,209		15	-		-		8
Replace power line for dishwasher in Main Kitchen (TC =9,309)	2024	7,678		20	-		-		9
Replace ductwork & relocate existing water supply line - Kitchen (TC =7,330)	2024	6,046		10	-		-		10
Push button locks for doors (3) - Throughout Hallways (TC =5,463)	2024	4,506		10	-		-		11
New garage roof and concrete roof tune up (TC =5,800)	2024	4,784		10	-		-		12
Pelican Automation System for Chapel RTU #54 and #55 (TC =4,970)	2025	4,099		10	-		-		13
Johnson Fire Controls-CPU Board - Throughout Facility Fire System (TC =7,858)	2025	6,481		10	-		-		14
Hot Water Heater Upgrade Project (Serving Entire Facility) (TC =111,394)	2025	91,878		10	-		-		15
Circulating pump for water boiler #1 (TC =2,875)	2025	2,371		10	-		-		16
Hot Water Heater Upgrade Project (Serving Entire Facility) (TC =111,394)	2025	91,878		20	-		-		17
Compressor for Walk in Freezer #4 Main Kitchen (TC =5,981)	2025	4,933		15	-		-		18
Compressor for Chapel RTU #65 (TC =8,451)	2025	6,970		15	-		-		19
Pain Clinic Wall Creation (TC =9,250)	2025	7,629		15	-		-		20
					-		-		21
					-		-		22
					-		-		23
					-		-		24
					-		-		25
					-		-		26
					-		-		27
					-		-		28
					-		-		29
					-		-		30
					-		-		31
					-		-		32
					-		-		33
TOTAL (lines 1 thru 33)		\$ 119,764,329	\$ 3,734,062		\$ 3,604,214	\$ (129,848)	\$ 80,026,186		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		\$ 119,764,329	\$ 3,734,062		\$ 3,604,214	\$ (129,848)	\$ 80,026,186	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)		\$ 119,764,329	\$ 3,734,062		\$ 3,604,214	\$ (129,848)	\$ 80,026,186	34

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

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		\$ 119,764,329	\$ 3,734,062		\$ 3,604,214	\$ (129,848)	\$ 80,026,186	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)		\$ 119,764,329	\$ 3,734,062		\$ 3,604,214	\$ (129,848)	\$ 80,026,186	34

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

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		\$ 119,764,329	\$ 3,734,062		\$ 3,604,214	\$ (129,848)	\$ 80,026,186	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)		\$ 119,764,329	\$ 3,734,062		\$ 3,604,214	\$ (129,848)	\$ 80,026,186	34

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

XL OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$1,647,165	\$	\$	\$-		\$	71
72	Current Year Purchases	327,683			-			72
73	Fully Depreciated Assets	18,733,668			-			73
74	See Attached	3,559,254	-		-	10		74
75	TOTALS	\$24,267,770	\$-	\$-	\$-		\$-	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	Various		\$784,372	\$	\$	\$-	Various	\$	76
77	Facility	2011 Ford Transit(TC: \$28,331)	2023	23,368			-	5		77
78	Allocated From Lutheran Life Communities		2021	13,137			-	Various		78
79							-			79
80	TOTALS			\$820,877	\$-	\$-	\$-		\$-	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)	\$145,380,999	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$3,734,062	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$3,604,214	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$(129,848)	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$80,026,186	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	Assisted Living - Non-Care	\$18,958,177	\$760,933	\$13,104,446	86
87					87
88					88
89					89
90					90
91	TOTALS	\$18,958,177	\$760,933	\$13,104,446	91

G. Construction-in-Progress:

	Description	Cost	
92	Construction in Process -	\$262,955	92
93	HVAC Replacement &		93
94	Roof Repairs		94
95		\$262,955	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

Lutheran Home for the Aged
0005090
6/30/2025
Supplemental Schedule of Related Party Equipment

Current Year Purchases	Cost
Allocated From Lutheran Life Communities	26,042

	26,042
--	--------

Prior Year Purchases	Cost
Allocated From Lutheran Life Communities	470,858
-	
-	
-	
-	
	470,858

Fully Depreciated Equipment	Cost
Allocated From Lutheran Life Communities	3,062,353
-	
-	
-	
-	
	3,062,353

Total Equipment	Cost
Allocated From Lutheran Life Communities	3,559,254
-	-
-	-
-	-
-	-
	3,559,254

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

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?
16. Rental Amount for movable equipment: \$8,437
- Description: Kitchen Equip - \$7,017; Nursing Equip - \$2,855 ; AL Alloc (\$1,841) ; Alloc from Lutheran Life - \$406
- (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

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 \$

* 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)

		Facility		Contract	Total
		Drop-outs	Completed		
1	Community College Tuition	\$	\$	\$	\$ 0
2	Books and Supplies				0
3	Classroom Wages (a)				0
4	Clinical Wages (b)				0
5	In-House Trainer Wages (c)				0
6	Transportation				0
7	Contractual Payment				0
8	CNA Competency Tests				0
9	TOTALS	\$ 0	\$ 0	\$ 0	\$ 0
10	SUM OF line 9, col. 1 and 2 (e)	\$ 0			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefit
- (c) For in-house training programs only. Do not include fringe benefit
- (d) Allocate based on if the CNA is from your facility or is being contracted to be trained your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs

0

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapis	V10A/V39	hrs	\$ -	27,912	\$ 1,495,412	\$ -	27,912	\$ 1,495,412	1
2	Licensed Speech and Language Development Therapist	V10A/V39	hrs	-	4,629	220,267	-	4,629	220,267	2
3	Licensed Recreational Therapis	V10A/V39	hrs	-	-	-	-	-	-	3
4	Licensed Physical Therapis	V10A/V39	hrs	-	32,277	2,126,403	-	32,277	2,126,403	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	-		-	1,367,102		1,367,102	9
10	Psychological Services (Evaluation and Diagnosis Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):	V39								12
13	Other (specify):	V39		-		175,372	599,847		775,218	13
14	TOTAL			\$	64,818	\$ 4,017,454	\$ 1,966,949	64,818	\$ 5,984,403	14

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

Lutheran Home for the Aged
0005090

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
400-7200	Chargeable Supplies Ancillary Services-35--Ancillary Services & Supplies	50,974.39
404-7040	Non-chargeable Resident Needs Supplies-35--Ancillary Services & Supplies	3,523.12
404-7200	Chargeable Supplies Ancillary Services-30--Care Giving Salaries & Non-wage Expenses	(1,215.09)
404-7200	Chargeable Supplies Ancillary Services-35--Ancillary Services & Supplies	545,310.85
404-7200	Chargeable Supplies Ancillary Services-60--Administration	781.38
404-7200	Chargeable Supplies Ancillary Services-62--Nursing Administration	472.00
Total Supplies		599,847

Other Costs - Scheudle XIV, Column 5		
Facility ACCOUNT NUMBER	Facility ACCOUNT NUMBER	BALANCE
400-7210	Lab Tests Ancillary Services-35--Ancillary Services & Supplies	34.78
400-7220	Other Services Ancillary Services-20--Transportation	150.00
400-7220	Other Services Ancillary Services-30--Care Giving Salaries & Non-wage Expenses	400.00
400-7220	Other Services Ancillary Services-35--Ancillary Services & Supplies	4,128.06
400-7230	Oxygen Supplies - Respiratory Therapy-35--Ancillary Services & Supplies	5,766.85
400-7230	Oxygen Supplies - Respiratory Therapy-62--Nursing Administration	2,873.00
400-7290	Xrays Ancillary Services-35--Ancillary Services & Supplies	11,907.13
404-7210	Lab Tests Ancillary Services-35--Ancillary Services & Supplies	90,556.99
404-7220	Other Services Ancillary Services-30--Care Giving Salaries & Non-wage Expenses	95.00
404-7220	Other Services Ancillary Services-35--Ancillary Services & Supplies	14,413.84
404-7220	Other Services Ancillary Services-40--Building Services	277.61
404-7230	Oxygen Supplies - Respiratory Therapy-35--Ancillary Services & Supplies	185,023.03
404-7230	Oxygen Supplies - Respiratory Therapy-62--Nursing Administration	(306.00)
404-7290	Xrays Ancillary Services-35--Ancillary Services & Supplies	135,103.77
ADJ	Additional Ancillary	(291,092.53)
ADJ	Additional Ancillary	16,040
Total Other Costs		175,372

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 4,409,082	\$	1
2	Cash-Patient Deposits	183,706		2
	Accounts & Short-Term Notes Receivable-			
3	Patients (less allowance 0)	1,989,617		3
4	Supply Inventory (priced a)	66,524		4
5	Short-Term Investments	3,617,148		5
6	Prepaid Insurance	1,295,158		6
7	Other Prepaid Expenses	195,091		7
8	Accounts Receivable (owners or related parties	-		8
9	Other(specify): See Attached & TB	109,446		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 11,865,772	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	-		11
12	Long-Term Investments	3,847,322		12
13	Land	20,225		13
14	Buildings, at Historical Cos	122,578,608		14
15	Leasehold Improvements, at Historical Cos	7,052,942		15
16	Equipment, at Historical Cos	28,258,635		16
17	Accumulated Depreciation (book methods	(88,525,812)		17
18	Deferred Charges	-		18
19	Organization & Pre-Operating Costs	-		19
	Accumulated Amortization -			
20	Organization & Pre-Operating Costs	-		20
21	Restricted Funds	-		21
22	Other Long-Term Assets (sj See Attached & TB	262,955		22
23	Other(specify): See Attached & TB	38,678,811		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 112,173,686	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 124,039,458	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 5,098,157	\$	26
27	Officer's Accounts Payabl	-		27
28	Accounts Payable-Patient Deposit:	211,166		28
29	Short-Term Notes Payable	96,227,275		29
30	Accrued Salaries Payable	1,523,217		30
	Accrued Taxes Payable (excluding real estate taxes)			
31		4,820		31
32	Accrued Real Estate Taxes(Sch.IX-B)	39,030		32
33	Accrued Interest Payable	2,081,470		33
34	Deferred Compensation	-		34
35	Federal and State Income Taxes	-		35
	Other Current Liabilities(specify):			
36	See Attached & TB	1,055,228		36
37	See Attached & TB	-		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 106,240,363	\$	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	902,077		43
44	See Attached & TB	-		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 902,077	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 107,142,440	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 16,897,018	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 124,039,458	\$	48

*(See instructions.)

PG 17 Line 9 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
	400-1600--Deposits-	(7,500)
	400-1600--Deposits-40--Building Services	74,536
	400-1600--Deposits-62--Nursing Administration	7,500
	400-1600--Deposits-99--PCC Non-specific Revenue	34,910
Total		109,446

PG 17 Line 22 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
	400-1890--Construction In Process-	692,111
	400-1890--Construction In Process-40--Building Services	70,000
	400-1890--Construction In Process-71--Information Technology	1,186
	400-1890--Construction In Process-80--Property	(466,593)
	400-1890--Construction In Process-99--PCC Non-specific Revenue	315,143
	400-1891--Construction In Process - Bond Project Fund-	3,158,778
	400-1891--Construction In Process - Bond Project Fund-80--Property	(3,120,117)
	402-1890--Construction In Process-80--Property	(350,625)
	404-1890--Construction In Process-80--Property	1,783
	E-400-1891--Construction In Process - Bond Project Fund-	(38,661)
Total		262,955

PG 17 Line 23 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
	400-1400-100--Intercompany Due to/from Ministry Center-	7,114,942
	400-1400-172--Intercompany Due To/From LLC Payroll Company-	(1,645,350)
	400-1400-200--Intercompany Due to/from LLC Foundation-	(6,614,256)
	400-1400-300--Intercompany Due to/from Community Services-	33,303
	400-1400-400--Intercompany Due to/from Lutheran Home-	56,875,732
	400-1400-500--Intercompany Due to/from Pleasant View-	285,780
	400-1400-600--Intercompany Due to/from WLV Major-	3,011,628
	400-1400-650--Intercompany Due to/from WLVEC-	1,016,212
	400-1400-690--Intercompany Due to/from WLC Wittenberg-	20,793
	400-1400-700--Intercompany Due to/from Luther Oaks-	267,030
	400-1400-900--Intercompany Due to/from Arlington of Naples-	(9,719)
	400-1400-950--Intercompany Due to/from St Paul's House-	4,397
	400-1940--Bond Issuance Costs-	973,718
	402-1950--Refinancing Costs-	1,212
	402-1400-172--Intercompany Due To/From LLC Payroll Company-	6,906
	402-1400-400--Intercompany Due to/from Lutheran Home-	(1,828,968)
	404-1400-172--Intercompany Due To/From LLC Payroll Company-	101,257
	404-1400-400--Intercompany Due to/from Lutheran Home-	(21,855,718)
	E-400-1400-400--Intercompany Due to/from Lutheran Home-	919,914
Total		38,678,811

PG 17 Line 36 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
	400-1361--Covid-19 Health Insurance-	(7,943)
	400-1362--Covid-19 4038 Match-	(218)
	400-1363--Covid-19 Fica-	(6,165)
	400-1364--Covid-19 Staff Cost - Add'l Direct Staff-	(353)
	400-1364--Covid-19 Staff Cost - Add'l Direct Staff-62--Nursing Administ	(8,013)
	400-1365--Covid-19 Staff Cost - Indirect Staff-	(154,152)
	400-1367--Covid-19 Supplies- PPE-	(428,342)
	400-1368--Covid-19 Planning Cost-	(2,160)
	400-1369--Covid-19 Culinary Disposables-	(77,168)
	400-1370--Covid-19 Shift Differentials	(525,983)
	400-1370--Covid-19 Shift Differentials-19--Life Enrichment	(1)
	400-1370--Covid-19 Shift Differentials-46--Housekeeping	(30)
	400-1371--Covid-19 Covid Pandemic Pay-	(389,438)
	400-1371--Covid-19 Covid Pandemic Pay-46--Housekeeping	(34,178)
	400-1371--Covid-19 Covid Pandemic Pay-48--Laundry	(5,268)
	400-1373--Covid-19 HFS Shift Bonuses-	(71,149)
	400-1373--Covid-19 Infection Control-	(381,647)
	400-1380--Covid-19 Contra to Infect ctrl Expense-	875,974
	400-1381--Covid-19 Contra to General Distribution Expense-	797,739
	400-1382--Covid-19 Contra to HFS Grant-	632,760
	400-2392--Found - Community Donation Payable-	15,686
	400-2392--Found - Community Donation Payable-17--Reception	10
	400-2392--Found - Community Donation Payable-19--Life Enrichment	2
	400-2392--Found - Community Donation Payable-40--Building Services	2
	400-2392--Found - Community Donation Payable-44--Security	8
	400-2392--Found - Community Donation Payable-46--Housekeeping	9
	400-2392--Found - Community Donation Payable-48--Laundry	1
	400-2392--Found - Community Donation Payable-55--Marketing	10
	400-2392--Found - Community Donation Payable-60--Administration	7
	400-2392--Found - Community Donation Payable-62--Nursing Administ	14
	400-2426--Commitment 26-	50,651
	400-2426--Commitment 26-99--PCC Non-specific Revenue	(1,112)
	400-2450--Tax Payable-	448,251
	400-2460--Accrued SIR Liabilities-	786,206
	400-2460--Accrued SIR Liabilities-60--Administration	(49,290)
	400-2470--Emergency Support Fund-	21,250
	400-2470--Emergency Support Fund-99--PCC Non-specific Revenue	(26,250)
	400-2480--Resident Refund Clearing Account-	268,281
	400-2480--Resident Refund Clearing Account-99--PCC Non-specific Rev	(260,518)
	400-2490--Other current liabilities-	477,188
	400-2490--Other current liabilities-99--PCC Non-specific Revenue	(477,188)
	400-2505--Entrance Fee A/R Offset-	37,240
	400-2790--In and Out-	(475,269)
	400-2790--In and Out-99--PCC Non-specific Revenue	475,269
	402-1370--Covid-19 Shift Differentials-19--Life Enrichment	(885)
	402-1370--Covid-19 Shift Differentials-30--Care Giving Salaries & Non-v	(3,355)
	402-1371--Covid-19 Covid Pandemic Pay-30--Care Giving Salaries & Noi	(8,745)
	402-2392--Found - Community Donation Payable-	1,100
	402-2392--Found - Community Donation Payable-60--Administration	20
	402-2426--Commitment 26-	148
	402-2450--Tax Payable-	45
	402-2450--Tax Payable-99--PCC Non-specific Revenue	307
	402-2480--Resident Refund Clearing Account-	24,501
	402-2480--Resident Refund Clearing Account-99--PCC Non-specific Rev	(25,436)
	402-2790--In and Out-	91,162
	402-2790--In and Out-99--PCC Non-specific Revenue	(91,162)
	404-1370--Covid-19 Shift Differentials-30--Care Giving Salaries & Non-v	(78,183)
	404-1370--Covid-19 Shift Differentials-62--Nursing Administration	(15)
	404-1371--Covid-19 Covid Pandemic Pay-30--Care Giving Salaries & Noi	(123,982)
	404-2392--Found - Community Donation Payable-	(54)
	404-2392--Found - Community Donation Payable-30--Care Giving Salari	149
	404-2392--Found - Community Donation Payable-62--Nursing Administ	20
	404-2426--Commitment 26-	3,902
	404-2450--Tax Payable-	(447,747)
	404-2450--Tax Payable-99--PCC Non-specific Revenue	475
	404-2460--Accrued SIR Liabilities-	118,495
	404-2480--Resident Refund Clearing Account-	(240,555)
	404-2480--Resident Refund Clearing Account-99--PCC Non-specific Rev	192,446
	404-2490--Other current liabilities-	(502,188)
	404-2490--Other current liabilities-99--PCC Non-specific Revenue	502,188
	404-2505--Entrance Fee A/R Offset-	85,979
	404-2505--Entrance Fee A/R Offset-99--PCC Non-specific Revenue	(161,954)
	404-2750--Resident Personal Funds Liability-	72,822
	404-2790--In and Out-	(55,856)
	404-2790--In and Out-99--PCC Non-specific Revenue	203,826
	E-400-2480--Resident Refund Clearing Account-	(7,761)
Total		1,055,228

PG 17 Line 37 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
Total		-

PG 17 Line 43 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
	400-2710--Security deposits-	1,611,715
	400-2800--Resident Burial Cash Reserve - LHA-	1,700
	400-2810--Resident Insurance Reserve - LHA-	1,500
	402-2710--Security deposits-99--PCC Non-specific Revenue	(153,955)
	404-2710--Security deposits-99--PCC Non-specific Revenue	(558,883)
Total		902,077

PG 17 Line 44 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
Total		-

		I	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 23,129,835	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 23,129,835	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(6,232,817)	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)	\$ (6,232,817)	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)	\$ 16,897,018	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 require classifications of revenue and expense must be provided on this form, even if financial statements are attached

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

1			
	I. Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 58,611,061	1
2	Discounts and Allowances for all Levels	(23,323,473)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 35,287,588	3
B. Ancillary Revenue			
4	Day Care	-	4
5	Other Care for Outpatients	-	5
6	Therapy	10,231,558	6
7	Oxygen	48,997	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 10,280,555	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	619	12
13	Barber and Beauty Care	-	13
14	Non-Patient Meals	401,554	14
15	Telephone, Television and Radio	-	15
16	Rental of Facility Space	-	16
17	Sale of Drugs	1,606,469	17
18	Sale of Supplies to Non-Patients	-	18
19	Laboratory	104,111	19
20	Radiology and X-Ray	86,352	20
21	Other Medical Services	616,812	21
22	Laundry	-	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 2,815,917	23
D. Non-Operating Revenue			
24	Contributions	2,113	24
25	Interest and Other Investment Income***	45,519	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 47,632	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached & 1B	9,365,303	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 9,365,303	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 57,796,995	30

2			
	II. Expenses	Amount	
A. Operating Expenses			
31	General Services	7,153,751	31
32	Health Care	16,437,710	32
33	General Administration	16,316,299	33
B. Capital Expense			
34	Ownership	7,238,181	34
C. Ancillary Expense			
35	Special Cost Centers	15,562,966	35
36	Provider Participation Fee	1,320,905	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 64,029,812	40
41	Income before Income Taxes (line 30 minus line 40)**	(6,232,817)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (6,232,817)	43

III. Net Inpatient Revenue detailed by Payer Source for each line			
44	Medicaid Fee for Service	\$ 1,582,661	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	1,100,534	45
46	MMAI-Medicaid is the Primary Payer	831,476	46
47	MMAI-Medicare is the Primary Payer	100,897	47
48	Private Pay	16,460,229	48
49	Medicare Part A	9,466,337	49
50	Other-(specify) Medicare Advantage/HMO	4,571,123	50
51	Other-(specify) Medicare Part B - Not Linked to Census	1,174,331	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)	\$ 35,287,588	56

0

PG 19 Line 28 Detail		
CLIENT ACCOUNT	ACCOUNT DESCRIPTION	BALANCE
	400-4470--Product Sales-19--Life Enrichment	(1,381.00)
	400-4475--Other Revenue-99--PCC Non-specific Revenue	(37.79)
	402-4010--Monthly Fees 1st person-99--PCC Non-specific Revenue	(10,059,644.67)
	402-4120--Daily Fees Room and Care-99--PCC Non-specific Revenue	1,071.54
	402-4200--Chargeable Supplies Ancillary Services Revenue - IP-35--Ancillary Services & Supplies	(2,639.37)
	402-4220--Other Services Ancillary Services Revenue - IP-35--Ancillary Services & Supplies	(216.00)
	402-4225--Other Services Ancillary Services Revenue - OP-35--Ancillary Services & Supplies	(480.00)
	402-4310--Monthly Care Fees - IP-99--PCC Non-specific Revenue	(816,002.62)
	402-4454--Guest Meal Revenue-11--Culinary	(29,369.85)
	402-4470--Product Sales-19--Life Enrichment	(819.23)
	402-4470--Product Sales-26--Gift Shop	(308.24)
	402-4475--Other Revenue-60--Administration	(2,477.70)
	402-4475--Other Revenue-99--PCC Non-specific Revenue	(60,020.00)
	402-4540--ACH Discount - IP-99--PCC Non-specific Revenue	8,368.31
	402-4550--Marketing Discount - IP-99--PCC Non-specific Revenue	249,057.00
	402-4570--Bad Debt Expense - IP-99--PCC Non-specific Revenue	153,705.01
	402-4590--Benevolence Discount - IP-99--PCC Non-specific Revenue	741,102.07
	404-4440--Fee for Service Revenue-19--Life Enrichment	(25.00)
	404-4470--Product Sales-19--Life Enrichment	(2,609.91)
	404-4475--Other Revenue-60--Administration	(62,619.64)
	404-4475--Other Revenue-99--PCC Non-specific Revenue	(105,681.55)
	404-4570--Bad Debt Expense - IP-99--PCC Non-specific Revenue	937,889.64
AJE	Misc Income	(98,324.00)
AJE	Meals Income - AL	(96,815.89)
AJE	Contributions - AL	(437.07)
AJE	Interest Income - AL	(9,668.94)
AJE	Misc Income	43,083.00
AJE	Legal Credit	(150,000.00)
Total		(9,365,302.90)

		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	41,683	50,876	\$ 2,231,724	\$ 43.87	1
2	Assistant Director of Nursing			-		2
3	Registered Nurses	78,181	136,821	4,407,401	32.21	3
4	Licensed Practical Nurses	53,514	87,202	2,496,336	28.63	4
5	CNAs & Orderlies	212,512	348,407	6,211,693	17.83	5
6	CNA Trainees			-		6
7	Licensed Therapist			-		7
8	Rehab/Therapy Aides			-		8
9	Activity Director	1,764	1,974	48,553	24.60	9
10	Activity Assistants	9,199	9,978	245,411	24.60	10
11	Social Service Workers	7,506	8,417	289,689	34.42	11
12	Dietician			-		12
13	Food Service Supervisor			-		13
14	Head Cook			-		14
15	Cook Helpers/Assistants	87,052	92,224	1,850,938	20.07	15
16	Dishwashers			-		16
17	Maintenance Workers	21,716	24,098	660,616	27.41	17
18	Housekeepers	53,878	58,530	1,086,075	18.56	18
19	Laundry	8,034	8,607	160,091	18.60	19
20	Administrator	725	725	57,538	79.36	20
21	Assistant Administrator			-		21
22	Other Administrative	9,281	10,487	424,349	40.46	22
23	Office Manager			-		23
24	Clerical	10,868	11,618	266,678	22.95	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)	92,783	114,814	4,189,688	36.49	33
34	TOTAL (lines 1 - 33)	688,696	964,778	\$ 24,626,780 *	\$ 25.53	34

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

** See instructions.

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	59,000	V09-3	36
37	Medical Records Consultant		-		37
38	Nurse Consultant	Monthly Fees	33,348	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			-		48
49	TOTAL (lines 35 - 48)		\$ 92,348		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	890	\$ 43,617	V10-3	50
51	Licensed Practical Nurses		-		51
52	Certified Nurse Assistants/Aides		-		52
53	TOTAL (lines 50 - 52)	890	\$ 43,617		53

0

Lutheran Home for the Aged
0005090
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 Total Salary & Wages	Average Hourly Wage
Various	Marketing and Sales	17,404	19,274	1,146,540	59.49
Various	Pastoral Care	3,033	3,413	158,667	46.49
Various	Transportation	597	651	12,193	18.73
Various	Assisted Living	71,749	91,476	2,872,288	31.40
Total		92,783	114,814	4,189,688	36.49

Facility Name & ID Number		Lutheran Home for the Aged		STATE OF ILLINOIS		Report Period Beginning:		7/1/2024		Page 21		Ending: 6/30/2025		
XIX. SUPPORT SCHEDULES														
A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions:						
Name		Function	Ownership %	Amount	Description		Amount	Description		Amount				
Aisha Hamdallah		Administrator	0	\$ 57,538	Workers' Compensation Insurance		\$ 428,343	IDPH License Fee		\$				
					Unemployment Compensation Insurance		40,348	Advertising: Employee Recruitment		79,838				
					FICA Taxes		1,609,578	Health Care Worker Background Check		26,414				
					Employee Health Insurance		1,181,795	(Indicate # of checks performed _____)						
					Employee Meals			Patient Background Checks						
					Illinois Municipal Retirement Fund (IMRF)*			Association Dues (total from pg 22, #4)		35,900				
					Life & Disability Insurance		129,620	Dues & Subscriptions & AL Adj		41,702				
					Other Employee Benefits		788,142	Licenses		20,810				
					Pension Expense		75,491	Allocated From Lutheran Life Communities		118,961				
					Team Appreciation		3,926							
					Tuition Reimbursement		6,545	Less: Public Relations Expense		()				
					Uniforms		6,223	PAC and Lobbying payments		(17,950)				
					Vision Insurance		31,760	All non-allowable advertising		()				
TOTAL (agree to Schedule V, line 17, col. 1)				\$ 57,538	TOTAL (agree to Schedule V, line 22, col.8)				\$ 4,301,771	TOTAL (agree to Sch. V, line 20, col. 8)				\$ 305,675
(List each licensed administrator separately.)					E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**					
B. Administrative - Other					Description		Line #	Amount	Description		Amount			
Description				Amount					Out-of-State Travel		\$			
Administrative Fees- Lutheran Life Communities				\$ 2,472,783										

Date	General Ledger Accounts	Vendor	Description of Expense	Invoice Expense	Adjustments& Reclassifications	Final Expense
7/1/2024	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	(1,092.00)		(1,092.00)
7/1/2024	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	(1,092.00)		(1,092.00)
8/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	306.00		306.00
8/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	904.00		904.00
8/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	3,629.30		3,629.30
8/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	192.00		192.00
8/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	6,733.12		6,733.12
8/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	2,588.00		2,588.00
8/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	569.50		569.50
8/19/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	4,351.04		4,351.04
8/19/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	897.22		897.22
8/19/2024	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	262.50		262.50
8/19/2024	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	262.50		262.50
8/23/2024	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	500.00		500.00
8/31/2024	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	200.00		200.00
8/31/2024	400-7404	Greenberg Traurig	General Legal Matters and Consultations	11.36		11.36
8/31/2024	400-7404	Greenberg Traurig	General Legal Matters and Consultations	584.51		584.51
9/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	301.00		301.00
9/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	2,471.00		2,471.00
9/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	40.00		40.00
9/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	2,616.40		2,616.40
9/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	4,534.85		4,534.85
9/1/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	56.00		56.00
9/8/2024	400-7404	Epiq Ediscovery Solutions	General Legal Matters and Consultations	2,092.25		2,092.25
9/9/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	950.00		950.00
9/9/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	368.00		368.00
9/27/2024	400-7404	Various Vendors	General Legal Matters and Consultations	503.72		503.72
10/7/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	322.00		322.00
10/25/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	901.50		901.50
10/25/2024	400-7404	ICE MILLER LLP	Healthcare Law, Regulatory, Surveys, Compliance	525.00		525.00
11/14/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	112.50		112.50
11/14/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	23.00		23.00
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	625.50		625.50
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	763.22		763.22
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	43.00		43.00
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	990.00		990.00
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	66.00		66.00
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	1,100.00		1,100.00
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	64.50		64.50
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	193.50		193.50
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	678.00		678.00
11/14/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	3,420.00		3,420.00
11/14/2024	400-7404	Epiq Ediscovery Solutions	General Legal Matters and Consultations	1,037.00		1,037.00
11/14/2024	400-7404	Epiq Ediscovery Solutions	General Legal Matters and Consultations	920.00		920.00
11/15/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	23.00		23.00
12/24/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	92.00		92.00
12/24/2024	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	709.50		709.50
12/24/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	2,340.00		2,340.00
12/24/2024	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	1,204.00		1,204.00
12/24/2024	400-7404	DeVito and Rothstein	Litigation & Dispute	5,087.50		5,087.50
12/24/2024	400-7404	LANER MUCHIN LTD	Employment Matters	1,018.90		1,018.90
12/24/2024	400-7404	LANER MUCHIN LTD	Employment Matters	1,221.40		1,221.40
9/3/2024	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	1,092.00		1,092.00
9/3/2024	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	1,092.00		1,092.00
12/31/2024	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	50.00		50.00
12/31/2024	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	600.00		600.00
12/31/2024	400-7404	Various Vendors	General Legal Matters and Consultations	6,454.30		6,454.30
1/10/2025	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	414.00		414.00
1/10/2025	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	3,659.50		3,659.50
1/10/2025	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	6,487.22		6,487.22
1/10/2025	400-7404	LANER MUCHIN LTD	Employment Matters	281.25		281.25
1/28/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	100.00		100.00
2/10/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	500.00		500.00
3/21/2025	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	230.00		230.00
3/21/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	1,729.00		1,729.00
3/21/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	2,858.00		2,858.00
3/21/2025	400-7404	ICE MILLER LLP	Healthcare Law, Regulatory, Surveys, Compliance	2,886.00		2,886.00
4/1/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	(2,484.00)		(2,484.00)
4/2/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	(500.00)		(500.00)
4/2/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	500.00		500.00
4/9/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	66.00		66.00
4/9/2025	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	216.00		216.00
4/9/2025	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	1,615.00		1,615.00
4/17/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	2,443.00		2,443.00
4/17/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	220.00		220.00
4/17/2025	400-7404	ICE MILLER LLP	Healthcare Law, Regulatory, Surveys, Compliance	14,012.00		14,012.00
4/17/2025	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	2,465.60		2,465.60
4/23/2025	400-7404	LANER MUCHIN LTD	Employment Matters	675.00		675.00
4/23/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	1,950.00		1,950.00
4/23/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	1,484.00		1,484.00
4/23/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	1,956.00		1,956.00
4/23/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	462.00		462.00
4/23/2025	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	459.50		459.50
4/23/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	630.00		630.00
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	367.22		367.22
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	66.00		66.00
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	610.50		610.50
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	834.00		834.00
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	880.72		880.72
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	2,180.50		2,180.50
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	2,197.00		2,197.00
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	550.00		550.00
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	528.00		528.00
4/24/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	462.00		462.00
5/12/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	175.00		175.00
5/12/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	175.00		175.00
5/12/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	175.00		175.00
5/12/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	1,400.00		1,400.00
5/20/2025	400-7404	MCVEY LAW LLC	General Legal Matters and Consultations	115.00		115.00
5/20/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	88.00		88.00
6/19/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	175.00		175.00
6/19/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	175.00		175.00
6/19/2025	400-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	175.00		175.00
6/27/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	288.00		288.00
6/27/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	300.00		300.00
6/27/2025	400-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	306.00		306.00
6/27/2025	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	667.15		667.15
6/27/2025	400-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	2,597.00		2,597.00
8/19/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	2,737.00		2,737.00
8/19/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	6,863.21		6,863.21
8/19/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	5,300.47		5,300.47
8/19/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	9,317.02		9,317.02
8/19/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	340.00		340.00
8/19/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	9,984.30		9,984.30
8/19/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	2,253.02		2,253.02
8/19/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	212.00		212.00
8/19/2024	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	272.00		272.00
8/19/2024	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	669.00		669.00
8/19/2024	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	5,483.50		5,483.50
8/19/2024	404-7404	ICE MILLER LLP	Healthcare Law, Regulatory, Surveys, Compliance	900.00		900.00
8/19/2024	404-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	337.59		337.59
8/19/2024	404-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	1,092.00		1,092.00
8/19/2024	404-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	1,092.00		1,092.00
8/19/2024	404-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	1,092.00		1,092.00
8/19/2024	404-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	1,092.00		1,092.00
8/20/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	1,926.50		1,926.50
9/1/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	66.00		66.00
9/9/2024	404-7404	MCVEY LAW LLC	General Legal Matters and Consultations	1,683.90		1,683.90
12/9/2024	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	4,456.00		4,456.00
12/9/2024	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	477.50		477.50
12/9/2024	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	8,779.00		8,779.00
12/24/2024	404-7404	ICE MILLER LLP	Healthcare Law, Regulatory, Surveys, Compliance	225.00		225.00
3/11/2025	404-7404	Wellman Weinberg & Reis Co LPA	Financial Compliance and Other Risk Assessment	500.00		500.00
3/21/2025	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	3,028.50		3,028.50
4/1/2025	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	(2,640.00)		(2,640.00)
4/1/2025	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	(550.00)		(550.00)
5/20/2025	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	387.00		387.00
5/20/2025	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	215.00		215.00
5/20/2025	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	132.00		132.00
5/20/2025	404-7404	CARDEN & TRACY	Claims Litigation, Regulatory Compliance & Other General Legal Matters	260.00		260.00
6/27/2025	404-7404	Chuhak & Tecson P.C.	Regulatory Compliance, Contracting, Organization	892.61		892.61
6/30/2025	404-7404	AJIE	AL Allocation	3,889.14	(3,889.14)	-
Total				200,077.01	(3,889.14)	196,187.87

Lutheran Home for the Aged
0005090
6/30/2025
Seminar Expense Detail

Date	General Ledger Accounts	Description of Expense	Employee Function	Location of Seminar	Net Cost	Adjustments& Reclassifications	Final Expense
11/13/2024	7750-400	Bill - Thomas Cuisine: 151000072	Culinary	Within Illinois/Online	\$2,400.00	(\$629.76)	1,770.24
8/31/2024	7750-400	Bill - AMERICAN EXPRESS	Life Enrichment	Within Illinois/Online	\$399.00	(\$104.70)	294.30
12/21/2024	7750-400	Bill - AMY PRACKO: AMYPRACKO2024	Life Enrichment	Within Illinois/Online	\$207.00	(\$54.32)	152.68
1/31/2025	7750-400	Bill - AMERICAN EXPRESS	Life Enrichment	Within Illinois/Online	\$145.00	(\$38.05)	106.95
5/31/2025	7750-400	Bill - AMERICAN EXPRESS	Clerical	Within Illinois/Online	\$1,104.47	(\$289.81)	814.66
7/1/2024	7750-400	Bill - DIVINE MACAPAGAL: EXP062222	Administration	Within Illinois/Online	\$101.21	(\$26.56)	74.65
8/31/2024	7750-400	Bill - AMERICAN EXPRESS	Administration	Within Illinois/Online	\$264.50	(\$69.40)	195.10
8/31/2024	7750-400	Bill - AMERICAN EXPRESS	Nursing Admin	Within Illinois/Online	\$399.00	(\$104.70)	294.30
2/28/2025	7750-404	Bill - DOWNERS GROVE CPR LTD: 553	Nursing Admin	Within Illinois/Online	\$375.00		375.00
6/26/2025	7750-400	Bill - DOWNERS GROVE CPR LTD: 593	Nursing Admin	Within Illinois/Online	\$540.00	(\$141.70)	398.30
7/16/2024	7750-400	Amort. OpenSeasame inv SI-21205to	Human Resources	Within Illinois/Online	\$2,566.22	(\$673.38)	1,892.84
8/16/2024	7750-400	Amort. OpenSeasame inv SI-21205to	Human Resources	Within Illinois/Online	\$2,566.22	(\$673.38)	1,892.84
9/16/2024	7750-400	Amort. OpenSeasame inv SI-21205to	Human Resources	Within Illinois/Online	\$2,566.22	(\$673.38)	1,892.84
9/30/2024	7750-400	Reclass Emilia Caizar 07262024	Human Resources	Within Illinois/Online	\$3,420.00	(\$897.41)	2,522.59
10/16/2024	7750-400	Amort. OpenSeasame inv SI-21205to	Human Resources	Within Illinois/Online	\$2,566.22	(\$673.38)	1,892.84
11/16/2024	7750-400	Amort. OpenSeasame inv SI-21205to	Human Resources	Within Illinois/Online	\$2,566.22	(\$673.38)	1,892.84
12/16/2024	7750-400	Amort. OpenSeasame inv SI-21205to	Human Resources	Within Illinois/Online	\$2,566.22	(\$673.38)	1,892.84
1/16/2025	7750-400	Amort. OpenSeasame inv SI-21205to	Human Resources	Within Illinois/Online	\$2,566.22	(\$673.38)	1,892.84
2/28/2025	7750-400	Reverse Amort. OpenSesame inv SI-2	Human Resources	Within Illinois/Online	(\$28,228.40)	\$7,407.13	(20,821.27)
6/30/2025		TB Adjustment				573.00	573.00
6/30/2025		Allocated From Lutheran Life Commu	Various	Within Illinois/Online	\$30,371.00	\$0.00	30,371.00
							-
							-
							-
Total					29,461.32	910.10	30,371.42

Facility Name & ID NumberLutheran Home for the Aged

STATE OF ILLINOIS#0005090Report Period Beginning:7/1/2024Ending:6/30/2025Page 22

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
Leading Age	17,950
-	
-	
	17,950 Total

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

Leading Age	17,950
-	
-	
-	
	17,950 Total

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

Leading Age	35,900
-	0
-	0
-	0
	35,900 Total

-5 Indicate the total amount of both disposable and non-disposable incontinent expenses
and the location of this expense on Sch. V.

\$195,823

Line10-2

-6 Have all costs reported on this form been determined using accounting procedure
consistent with prior reports?

Yes

If NO, attach a complete explanation

-7 Indicate the amount of the Provider Participation Fees paid and accrued to the Departmen
during this cost report period.
This amount is to be recorded on line 42 of Schedule V

\$1,320,905

-8 Are there any salary costs which have been allocated to more than one line on Schedule
for an individual employee?

No

If YES, attach an explanation of the allocation

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

Yes

-10 Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B?

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.

\$0

Has any meal income been offset agains
related costs?

Yes

Indicate the amount.

\$401,554

-12 Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

\$N/A

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

100%ln14

d. Have vehicle usage logs been maintained?

Yes

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

Yes

f. Has the cost for commuting or other personal use of autos been adjuste
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

Firm Name:

N/A

No

-14 Have all costs which do not relate to the provision of long term care been adjusted ot
out of Schedule V?

Yes

-15 Has a schedule for the legal fees reported on the cost report been provided by the facility
See page 39 of the instructions for details

Yes

Attach invoices and a summary of services for all architect and appraisal fee: