

		FOR BHF USE					

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

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

I. IDPH License ID Number: 0047233

Facility Name: Seminary Manor

Address: 2345 N Seminary StGalesburg61401

County: Knox

Telephone Number: (309) 344-1300Fax #: (309) 344-2473

HFS ID Number:

Date of Initial License for Current Owners: 7/28/05

Type of Ownership:

X

VOLUNTARY,NON-PROFIT

X

Charitable Corp.

Trust

IRS Exemption Code501 (c) (3)

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: Brian BurgerTelephone Number: (309) 343-1550

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 10/1/2024 to 9/30/2025 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) Brian Burger

(Title) Chief Financial Officer

Paid Preparer

(Signed) SEE ACCOUNTANTS' COMPILATION REPORT

(Print Name and Title) Larry TemplinPartner

(Firm Name & Address) Templin Healthcare Accounting Services, LLPP.O. Box 326, Plainfield, IL 60544-0326

(Telephone) (630) 361-2868Fax # ()

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

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number Seminary Manor # 0047233 Report Period Beginning: 10/1/2024 Ending: 9/30/2025

III. STATISTICAL DATA					
A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____					
	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	121	Skilled (SNF)	121	44,165	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	121	TOTALS	121	44,165	7

B. Census-For the entire report period.										
	1	2	3	4	5	6	7	8	9	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment								
		Medicaid Fee for Service	Medicaid MLTSS	MMAI		Private Pay	Medicare Part A Only	Other	Total	
				Medicaid Primary	Medicare Primary					
8	SNF	2,489	5,185	1,670		11,760	5,922	6,936	33,962	8
9	SNF/PED									9
10	ICF									10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	2,489	5,185	1,670		11,760	5,922	6,936	33,962	14

C. Percent Occupancy. (Column 9, line 14 divided by total licensed bed days on column 4, line 7.) 76.90%

SEE ACCOUNTANTS' PREPARATION REPORT

D. How many bed reserve days during this year were paid by the Department? 0 (Do not include bed reserve days in Section B.)

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

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

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES ☐ NO ☒ Non-allowable costs have been eliminated in Schedule V, Column 7

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES ☐ NO ☒

I. On what date did you start providing long term care at this location? Date started 8/01/05

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 7/28/05 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter certified beds. number of certified beds 121

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 9/30/2025 Fiscal Year: 9/30/2025

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

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

	Operating Expenses	Costs Per General Ledger				Reclass- ification 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											
1	Dietary	533,083	39,948	26,353	599,384		599,384		599,384			1
2	Food Purchase		463,793		463,793		463,793	(1,980)	461,813			2
3	Housekeeping	340,668	50,625		391,293		391,293		391,293			3
4	Laundry	16,605	30,797	555	47,957		47,957		47,957			4
5	Heat and Other Utilities			206,324	206,324		206,324		206,324			5
6	Maintenance	134,013	48,137	115,712	297,862		297,862		297,862			6
7	Other (specify):*											7
8	TOTAL General Services	1,024,369	633,300	348,944	2,006,613		2,006,613	(1,980)	2,004,633			8
	B. Health Care and Programs											
9	Medical Director			29,000	29,000		29,000		29,000			9
10	Nursing and Medical Records	4,593,628	287,376	19,971	4,900,975		4,900,975		4,900,975			10
10a	Therapy											10a
11	Activities	141,672	2,444		144,116		144,116		144,116			11
12	Social Services	91,761			91,761		91,761		91,761			12
13	CNA Training			544	544		544		544			13
14	Program Transportation			3,925	3,925		3,925		3,925			14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	4,827,061	289,820	53,440	5,170,321		5,170,321		5,170,321			16
	C. General Administration											
17	Administrative	125,852			125,852		125,852		125,852			17
18	Directors Fees							1,733	1,733			18
19	Professional Services			394,027	394,027		394,027	(1,518)	392,509			19
20	Dues, Fees, Subscriptions & Promotions			43,186	43,186		43,186	(3,653)	39,533			20
21	Clerical & General Office Expenses	169,469	37,232	81,604	288,305		288,305	1,681	289,986			21
22	Employee Benefits & Payroll Taxes			859,906	859,906		859,906		859,906			22
23	Inservice Training & Education			1,757	1,757		1,757		1,757			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			3,926	3,926		3,926		3,926			25
26	Insurance-Prop.Liab.Malpractice			163,863	163,863		163,863	24,882	188,745			26
27	Other (specify):*											27
28	TOTAL General Administration	295,321	37,232	1,548,269	1,880,822		1,880,822	23,125	1,903,947			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	6,146,751	960,352	1,950,653	9,057,756		9,057,756	21,145	9,078,901			29

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

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			149,519	149,519		149,519	302,027	451,546			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							243,248	243,248			32
33	Real Estate Taxes							178,400	178,400			33
34	Rent-Facility & Grounds			844,620	844,620		844,620	(844,620)				34
35	Rent-Equipment & Vehicles			10,970	10,970		10,970		10,970			35
36	Other (specify):* Mortgage Ins							34,266	34,266			36
37	TOTAL Ownership			1,005,109	1,005,109		1,005,109	(86,679)	918,430			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation			2,598	2,598		2,598		2,598			38
39	Ancillary Service Centers		376,035	846,616	1,222,651		1,222,651		1,222,651			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops			2,494	2,494		2,494	(767)	1,727			41
42	Provider Participation Fee			463,123	463,123		463,123		463,123			42
43	Other (specify):* Disallowed Costs	48,468		194,670	243,138		243,138	(243,138)				43
44	TOTAL Special Cost Centers	48,468	376,035	1,509,501	1,934,004		1,934,004	(243,905)	1,690,099			44
	GRAND TOTAL COST											
45	(sum of lines 29, 37 & 44)	6,195,219	1,336,387	4,465,263	11,996,869		11,996,869	(309,439)	11,687,430			45

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

SEE ACCOUNTANTS' PREPARATION REPORT

VI. ADJUSTMENT DETAIL

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

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(1,980)	2		4
5	Telephone, TV & Radio in Resident Rooms	(13,545)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	287	30		9
10	Interest and Other Investment Income	(81)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(32,930)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,821)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(74,386)	43		24
25	Fund Raising, Advertising and Promotional	(27,477)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(129,944)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (282,877)		\$	30

BHF USE ONLY							
48		49		50		51	

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

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(26,562)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (26,562)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (309,439)		37

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

C. Are the following expenses included in Sections A to D of pages 3
and 4? If so, they should be reclassified into Section E. Please
reference the line on which they appear before reclassification.
(See instructions.)

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

SEE ACCOUNTANTS' PREPARATION REPORT

NON-ALLOWABLE EXPENSES			Sch. V Line
	Amount	Reference	
1	Political Action Committee Payments	\$ (3,792)	201
2	Other Expenses Related to Lobbying Activities		2
3	Disallow Marketing Wages	(48,468)	433
4	Disallow R/E Entity Professional Fees	(30,585)	194
5	Disallow Lab Expense	(30,818)	435
6	Disallow X-Ray Expense	(12,575)	436
7	Offset Vending Income	(767)	417
8	Disallow Loss on Disposal	(2,939)	438
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(129,944)	49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
None	N/A	Unlimited Development, Inc (UDI)		See Page 6 Supplemental		
		Community Living Options, Inc. (CLO)				
		See Page 6 Supplemental for specific homes				

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

☒ YES

☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	18	Director Fees	\$	Unlimited Development, Inc.	100.00%	\$ 1,733	\$ 1,733	1
2	V	19	Professional Fees		Unlimited Development, Inc.	100.00%	1,303	1,303	2
3	V	20	Dues, Licenses and Subs		Unlimited Development, Inc.	100.00%	64	64	3
4	V	21	General Admin Expense		Unlimited Development, Inc.	100.00%	1,681	1,681	4
5	V	26	Property Insurance		Unlimited Development, Inc.	100.00%	1,370	1,370	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			\$			\$ 6,151	\$ * 6,151	14

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

VII. RELATED PARTIES (continued)

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

☒ 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	19	Professional Fees	\$	Galesburg North Seminary, LLC	N/A	\$ 30,585	\$ 30,585	15
16	V	20	Dues, Fees, Subs & Prom		Galesburg North Seminary, LLC	N/A	75	75	16
17	V	26	Property Insurance		Galesburg North Seminary, LLC	N/A	23,512	23,512	17
18	V	30	Depreciation		Galesburg North Seminary, LLC	N/A	301,740	301,740	18
19	V	32	Interest Expense	65	Galesburg North Seminary, LLC	N/A	222,833	222,768	19
20	V	32	Loan Fee Amortization		Galesburg North Seminary, LLC	N/A	20,561	20,561	20
21	V	33	Property Taxes		Galesburg North Seminary, LLC	N/A	178,400	178,400	21
22	V	34	Facility Rent	844,620	Galesburg North Seminary, LLC	N/A		(844,620)	22
23	V	36	Mortgage Insurance		Galesburg North Seminary, LLC	N/A	34,266	34,266	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			\$ 844,685			\$ 811,972	\$ * (32,713)	39

Facility Name & ID Number

Seminary Manor

0047233

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

VII. RELATED PARTIES

A. (Continued)

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

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	Community Living Options, Inc.	100%			Allen Court	Clinton	CILA	1
2	Community Living Options, Inc.	100%	Beardstown Terrace	Beardstown				2
3	Community Living Options, Inc.	100%	Bellefontaine Place	Waterloo				3
4	Community Living Options, Inc.	100%	Braun's Terrace	Greenville				4
5	Community Living Options, Inc.	100%	Carthage Terrace	Carthage				5
6	Community Living Options, Inc.	100%	Curtiss Court	Springfield				6
7	Community Living Options, Inc.	100%	Davies Square	Pekin				7
8	Community Living Options, Inc.	100%	Douglas Terrace	Jacksonville				8
9	Community Living Options, Inc.	100%	Edwardsville Terrace	Edwardsville				9
10	Community Living Options, Inc.	100%	Effingham Terrace	Effingham				10
11	Community Living Options, Inc.	100%			Eisenhower Terrace	Jacksonville	CILA	11
12	Community Living Options, Inc.	100%	Freeburg Terrace	Freeburg				12
13	Community Living Options, Inc.	100%	Froehlich House	Galesburg				13
14	Community Living Options, Inc.	100%	Gaines Mill Place	Springfield				14
15	Community Living Options, Inc.	100%	Glenwood Terrace	Springfield				15
16	Community Living Options, Inc.	100%			Hawthorne Terrace	Galesburg	CILA	16
17	Community Living Options, Inc.	100%	Highview Terrace	Paris				17
18	Community Living Options, Inc.	100%	Jacksonville Group Homes:					18
19	Community Living Options, Inc.	100%	Anna Terrace	Jacksonville				19
20	Community Living Options, Inc.	100%	Campbell Court	Jacksonville				20
21	Community Living Options, Inc.	100%	LaFayette Terrace	Jacksonville				21
22	Community Living Options, Inc.	100%	Kepley House	Pittsfield				22
23	Community Living Options, Inc.	100%	Lawrence Place	Lincoln				23
24	Community Living Options, Inc.	100%	Lincoln Terrace	Lincoln				24
25	Community Living Options, Inc.	100%	Maple Terrace	Quincy				25
26	Community Living Options, Inc.	100%	Plonka Terrace	Galesburg				26
27	Community Living Options, Inc.	100%	Quincy Terrace	Quincy				27
28	Community Living Options, Inc.	100%	Schultz House	Danville				28
29	Community Living Options, Inc.	100%	Stevens House	Galesburg				29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

Facility Name & ID Number

Seminary Manor

0047233

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

VII. RELATED PARTIES

A. (Continued)

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

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	Community Living Options, Inc.	100%	Tanner Place	Paris				1
2	Community Living Options, Inc.	100%	Taylor House	Springfield				2
3	Community Living Options, Inc.	100%	Thelma Terrace	Wood River				3
4	Community Living Options, Inc.	100%	Trulson House	Galesburg				4
5	Community Living Options, Inc.	100%	Vable Terrace	Jerseyville				5
6	Community Living Options, Inc.	100%	Walsh Terrace	Galesburg				6
7	Community Living Options, Inc.	100%	Wetherell Place	Effingham				7
8	Community Living Options, Inc.	100%	Woodriver Group Homes:					8
9	Community Living Options, Inc.	100%	Aberdeen Terrace	Alton				9
10	Community Living Options, Inc.	100%	Linton Terrace	Wood River				10
11	Community Living Options, Inc.	100%	Madison Terrace	Wood River				11
12	Community Living Options, Inc.	100%	Pershing Terrace	Wood River				12
13	Community Living Options, Inc.	100%			Audrey Court	Clinton	CILA	13
14	Unlimited Development, Inc. (UDI)	100%	Parkway Manor	Marion				14
15	Unlimited Development, Inc. (UDI)	100%			Parkway Estates	Marion	Retirement living ce	15
16	Unlimited Development, Inc. (UDI)	100%	Maryville Manor	Maryville				16
17	Unlimited Development, Inc. (UDI)	100%	Shelbyville Manor	Shelbyville				17
18	Unlimited Development, Inc. (UDI)	100%			Liberty Estates of Car	Carbondale	Retirement living ce	18
19	Unlimited Development, Inc. (UDI)	100%	Seminary Manor	Galesburg				19
20	Unlimited Development, Inc. (UDI)	100%			Seminary Estates	Galesburg	Retirement living ce	20
21	Unlimited Development, Inc. (UDI)	100%			Hawthorne Inn of Gals	Galesburg	Assisted Living Faci	21
22	Unlimited Development, Inc. (UDI)	100%	Centralia Manor	Centralia				22
23	Unlimited Development, Inc. (UDI)	100%			Centralia Estates	Centralia Estates	Retirement living ce	23
24	Unlimited Development, Inc. (UDI)	100%	Pittsfield Manor	Pittsfield				24
25	Unlimited Development, Inc. (UDI)	100%	Pekin Manor	Pekin				25
26	Unlimited Development, Inc. (UDI)	100%			Pekin Estates	Pekin	Retirement living ce	26
27	Unlimited Development, Inc. (UDI)	100%	Jerseyville Manor	Jerseyville				27
28	Unlimited Development, Inc. (UDI)	100%	Manor Court of Carbondale	Carbondale				28
29								29
30								30

SEE ACCOUNTANTS' PREPARATION REPORT

VII. RELATED PARTIES

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

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	Unlimited Development, Inc. (UDI)	100%	River Hills Manor	Keokuk, IA				1
2	Unlimited Development, Inc. (UDI)	100%			River Hills Estates	Keokuk, IA	Retirement living ce	2
3	Unlimited Development, Inc. (UDI)	100%			River Hills Inn	Keokuk, IA	Assisted living facili	3
4	Unlimited Development, Inc. (UDI)	100%			Centralia East McCor	Galesburg	Lessor	4
5	Unlimited Development, Inc. (UDI)	100%			Galesburg North Semi	Galesburg	Lessor	5
6	Unlimited Development, Inc. (UDI)	100%			Jerseyville North State	Galesburg	Lessor	6
7	Unlimited Development, Inc. (UDI)	100%			Shelbyville Route 128,	Galesburg	Lessor	7
8	Unlimited Development, Inc. (UDI)	100%			Marion Willimason Co	Galesburg	Lessor	8
9	Unlimited Development, Inc. (UDI)	100%			2245 Seminary Street,	Galesburg	Lessor	9
10	Unlimited Development, Inc. (UDI)	100%			Pittsfield Lowry, LLC	Galesburg	Lessor	10
11	Unlimited Development, Inc. (UDI)	100%			Pekin El Camino, LLC	Galesburg	Lessor	11
12	Unlimited Development, Inc. (UDI)	100%			Keokuk Village Circle	Galesburg	Lessor	12
13	Unlimited Development, Inc. (UDI)	100%			The Kensington	Galesburg	Supportive Living	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	See Attached Schedule 7A								\$ 1,733	L18, C7	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 1,733		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

SEE ACCOUNTANTS' PREPARATION REPORT

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	Cambridge Realty Capital						\$		\$			\$	1		
2	LTD. of Illinois		X	Facility purchase	\$40,951.77	7/1/2011		9,063,800	6,754,070	8/1/2046	4.1500	222,833	2		
3													3		
4													4		
5													5		
	Working Capital														
6													6		
7													7		
8													8		
9	TOTAL Facility Related				\$40,951.77		\$	9,063,800	\$	6,754,070			\$	222,833	9
	B. Non-Facility Related*														
10										Amortization Exp		20,561	10		
11										Interest Inc Offset		(146)	11		
12													12		
13													13		
14	TOTAL Non-Facility Related						\$		\$				\$	20,415	14
15	TOTALS (line 9+line14)						\$	9,063,800	\$	6,754,070			\$	243,248	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ 34,266 Line # 36

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

FACILITY NAME	<u>Seminary Manor</u>	COUNTY	<u>Knox</u>
---------------	-----------------------	--------	-------------

CONTACT PERSON REGARDING THIS REPORT Brian Burger

A. Summary of Real Estate Tax Cost

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

B. Real Estate Tax Cost Allocations

C. Tax Bills

Page 10A

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 42,680 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1

C. Does the Operating Entity? (a) Own the Facility (X) (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? (X) (a) Own the Equipment (X) (b) Rent equipment from a Related Organization. (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).
None

F. List the bed capacity for the building if it differs from the licensed total. N/A
G. Have you properly capitalized all major repairs and equipment purchases? Yes
H. Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
I. Are you presently operating under a sublease agreement? No
J. Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?
YES NO X If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over.

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

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

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

1		2	3	4	
Use		Square Feet	Year Acquired	Cost	
1	Facility	4.33 Acres	2005	\$ 287,000	1
2					2
3	TOTALS	#VALUE!		\$ 287,000	3

SEE ACCOUNTANTS' PREPARATION REPORT

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	121		2005		\$ 9,633,067	\$	40	\$ 240,827	\$ 240,827	\$ 4,856,671	4
5			2014	2014	501,672		40	12,541	12,541	139,002	5
6											6
7											7
8											8
	Improvement Type**										
9	Fire Door Closers			2005	3,059		15			3,059	9
10	A/C, Sign, Concrete, Asphalt, Door, Dining rm addn, Alarm			2006	74,961		8-15 yrs			74,961	10
11	AC, Vinyl, Cabinetry, Sidewalk, Roof/deck repair, Window treatments			2007	123,842		5-15 yrs			123,842	11
12	Roof,Fire dampers,Condensor, Sidewalks, Sprinklers			2008	61,632	109	10-25 yrs	109		60,787	12
13	Prime Walls/Paint, Condensing Units/Refridgeration piping, A/C			2008	14,320		5-15 yrs			14,320	13
14	Handrail, Double door w/ side lights, Roof repair, Roof repair - Garage			2008	44,415		10-15 yrs			44,415	14
15	Lighting ple, Rplc wall/ceil, Roof Repl, Rbbr Flr, Lgt post concrete			2009	73,343		10-15 yrs			73,343	15
16	Prking lot poles, Prking lot (asphalt), Tile, Wtrheater, Shwr rm.			2009	89,588	213	8-20 yrs	213		88,841	16
17	PT addtn, Garden crt addtn, Concrete prking lot & sidewalk			2009	296,914	11,362	15-25 yrs	11,362		204,126	17
18	Water Heater			2010	3,750		10			3,750	18
19	Carpet - Bounce Back			2011	25,627		5			25,627	19
20	Seminary Manor Public BR - Floor/Wallpaper/Vanity/Faucets/Mirrors			2011	15,530		12			15,530	20
21	New Fan for kitchen exhaust hood			2012	2,650		10			2,650	21
22	Bedroom - Drywall/Tile/Covebase/Countertop/Cabinets/Paint			2012	7,925		12			7,925	22
23	Water heater			2012	4,888		10			4,888	23
24	Walk in cooler remodel- Drywall/paint/prime/tile/insulation			2012	23,065		12			23,065	24
25	Furnace			2013	2,600	173	15	173		2,152	25
26	AC Condensor			2013	2,850	190	15	190		2,359	26
27	Water Heater			2013	4,600		10			4,600	27
28	Roof			2013	12,447		10			12,447	28
29	Training Cntr Remodel-Kawneer Dr, 2 ADA Rmps, Deck Rmv			2013	23,582	1,965	12	1,965		23,254	29
30	Water Heater			2014	3,794		10			3,794	30
31	Fence-Metal			2014	7,193		5			7,193	31
32	Foyer Remodel-Drywll/Pnt/Rmv/Rnstll Fire Alarms/Handrails/Wllpapr/F			2014	16,400	1,367	12	1,367		15,261	32
33	Generator Transfer Switches			2014	10,872		10			10,872	33
34	PT Completion-Equipment/Supplies/Cabinet			2014	83,319	6,943	12	6,943		76,953	34
35	Parking Lot addition			2014	29,100		8			29,100	35
36											36

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

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

Facility Name & ID Number Seminary Manor

0047233

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Wall Sconces	2014	\$ 5,278	\$	7	\$	\$	\$ 5,278	37
38	Landscaping	2014	5,797		10			5,797	38
39	Landscaping	2014	3,448	57	10	57		3,448	39
40	Cabinets-Conference Room/Kitchen	2015	2,596	173	15	173		1,860	40
41	Decorative Fencing	2015	7,678	307	25	307		3,225	41
42	Water Softener	2015	6,993	408	10	408		6,993	42
43	Interior Doors/Automatic Doors	2015	8,700	725	10	725		8,700	43
44	Fiber Optic Cables-Phone and Internet	2015	3,710		5			3,710	44
45	Fencing	2015	6,173		5			6,173	45
46	PTAC Units	2015	3,678		5			3,678	46
47	Water Heater	2016	3,516	352	10	352		3,282	47
48	Gazebo-Garden Court	2016	3,988	399	10	399		3,722	48
49	Nurse Station Remodel-Tile/Cabinets	2016	84,138	7,012	12	7,012		63,688	49
50	Shower Room A Remodel-Tub/Plumbing/Tile/Electrical	2016	124,926	10,410	12	10,410		94,562	50
51	Replaced Burglar Alarm System-Back Service Entrance Door	2016	5,490	549	10	549		4,895	51
52	LSI Vinyl Flooring-Nurse Station	2016	8,666	866	10	866		7,799	52
53	Condenser/Air Handler-Front Office/Lobby A/C	2016	5,725	382	15	382		3,117	53
54	Installed New Heating Element for Furnace	2017	2,870		10	287	287	2,440	54
55	PTAC Units	2017	3,600		5			3,600	55
56	Training Center Roof	2018	13,876		10	1,387	1,387	9,711	56
57	Blinds/Window Treatments-Dining Room/Front Lounge	2018	16,265		5			16,265	57
58	PTAC Units	2018	3,811		5			3,811	58
59	Convert Sprinkler System to Wet System-Entire Facility	2018	350,355		15	23,356	23,356	163,498	59
60	New Flooring-Common areas/Living Rms/Dining Rms/Entry/Garage	2018	98,664		10	9,866	9,866	69,064	60
61	Painting/New Lighting/Move Water Lines to Above- Living Room/								61
62	Dining Room/Hallway	2018	117,729		12	9,810	9,810	68,675	62
63	New Flooring - Memory Care Unit	2019	5,362	536	10	536		3,574	63
64	Compressor - Bounce Back Entrance	2019	2,691	179	15	179		1,151	64
65	New Flooring/Lighting - Garden Wing	2019	23,772	1,981	12	1,981		12,711	65
66	Convert Sprinkler System to Wet System-Entire Facility	2019	178,519	11,901	15	11,901		80,333	66
67	South Shower Room-Tile/Water Lines/Fixtures	2019	45,814	3,818	12	3,818		24,816	67
68	Roof Top AC Unit	2019	8,575	857	10	857		5,359	68
69	Kickplates for Resident Room Doors	2019	12,138	1,214	10	1,214		7,485	69
70	TOTAL (lines 4 thru 69)		\$ 12,371,546	\$ 64,448		\$ 362,522	\$ 298,074	\$ 6,657,207	70

SEE ACCOUNTANTS' PREPARATION REPORT

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

Facility Name & ID Number Seminary Manor

0047233

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 12,371,546	\$ 64,448		\$ 362,522	\$ 298,074	\$ 6,657,207	1
2	Condenser - Laundry Back Hallway	2019	2,541	169	15	169		1,044	2
3	Door Guards - Wings 100,200,400,500,600	2019	15,809	1,581	10	1,581		9,617	3
4	Door Guards - Wing 300	2019	4,854	485	10	485		3,033	4
5	PTAC Units - 6	2019	4,099		5			4,099	5
6	PTAC Units - 4	2019	2,710		5			2,710	6
7	PTAC Units - 4	2019	4,670		5			4,670	7
8	PTAC Units - 6	2020	4,313	72	5	72		4,313	8
9	PTAC Units - 4	2020	2,742	411	5	411		2,742	9
10	Water Heater	2019	7,726	773	10	773		4,636	10
11	Living Room Ceiling Repair	2019	3,628	363	10	363		2,147	11
12	Vinyl-Garden Court	2019	2,626	263	10	263		1,532	12
13	Roof-Shop and Garage	2020	13,000	1,300	10	1,300		7,258	13
14	Water Heater	2020	7,279	728	10	728		4,064	14
15	Parking Lot-Asphalt Entire Lot/Lines	2020	99,746	12,468	8	12,468		63,380	15
16	7 New PTAC Units	2021	4,670	934	5	934		4,359	16
17	New Freezer Panels/Wiring/Reframe Door & Wall/ Level Floor	2020	22,460	2,246	10	2,246		10,856	17
18	Water Softener-Kitchen/Mechanical Room/Laundry	2021	7,952	795	10	795		3,578	18
19	3 New Aluminum Doors - 200 Hall	2021	5,122	341	15	341		1,451	19
20	2 New Air Conditioners	2021	7,928	1,586	5	1,586		6,607	20
21	New Direct TV System	2021	15,327	1,533	10	1,533		6,514	21
22	New Compressor for Walk-In Freezer	2021	4,368	291	15	291		1,189	22
23	PTAC Units - 7	2021	4,993	998	5	998		3,828	23
24	New Water Heater	2022	5,809	581	10	581		2,179	24
25	New Water Heater	2022	13,763	1,376	10	1,376		4,702	25
26	Condensor AC Unit - Main Living Area	2022	5,715	381	15	381		1,238	26
27	Install Soffits over Sprinklers - Hallway	2022	7,200	600	12	600		1,850	27
28	New Antenna/Modulator/Wiring	2022	4,000	400	10	400		1,467	28
29	Asphalt-Clean/Prep/Seal/Restripe Lot	2022	7,000	875	8	875		2,698	29
30	New Water Heater	2023	9,531	953	10	953		2,462	30
31	Replace AC Condensor/Coil/Blower - Dining Area	2023	9,450	630	15	630		1,313	31
32	Replace Condensor/Coil for Walk in Freezer	2023	12,205	814	15	814		1,696	32
33	PTAC Units - 7	2023	5,324	1,065	5	1,065		2,929	33
34	TOTAL (lines 1 thru 33)		\$ 12,700,106	\$ 99,460		\$ 397,534	\$ 298,074	\$ 6,833,368	34

SEE ACCOUNTANTS' PREPARATION REPORT

**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	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 12,700,106	\$ 99,460		\$ 397,534	\$ 298,074	\$ 6,833,368	1
2	PTAC Units - 10	2023	3,942	788	5	788		1,576	2
3	PTAC Units - 5	2024	2,727	545	5	545		954	3
4	New Shower Floor and Wall Tile-Hall 100 Private Bathroom	2024	2,900	290	10	290		387	4
5	New Compressor for Walk In Freezer	2024	5,890	393	15	393		458	5
6	New 5 Ton Air Handler/Condensor/15kw Electric Heat Kit	2024	9,285	851	10	851		851	6
7	New Heat Pump-Shower Rm/New Breaker/Bracket for Condensor	2025	4,570	229	10	229		229	7
8	Install LVT Flooring - 600 Hall Resident Rooms	2025	31,353	1,306	10	1,306		1,306	8
9	Painting and Repairs to Drive up Canopy	2025	12,830	321	10	321		321	9
10	Install New Water Heater - Mechanical Room	2025	6,755	113	10	113		113	10
11	Install New Carpet - Offices	2025	3,870	65	5	65		65	11
12	Paint Walls - Offices and Reception Area	2025	3,200	53	5	53		53	12
13	PTAC Units - 10	2025	5,154	462	5	462		462	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)		\$ 12,792,582	\$ 104,876		\$ 402,950	\$ 298,074	\$ 6,840,143	34

SEE ACCOUNTANTS' PREPARATION REPORT

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 308,303	\$ 34,872	\$ 38,825	\$ 3,953	5-15 yrs	\$ 227,847	71
72	Current Year Purchases	84,635	8,688	8,688		5-15 yrs	8,688	72
73	Fully Depreciated Assets	600,080					600,080	73
74								74
75	TOTALS	\$ 993,018	\$ 43,560	\$ 47,513	\$ 3,953		\$ 836,615	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	2011 Ford F250	2018	21,386	\$	\$	\$	4	\$ 21,386	76
77	Facility	2020 E 350 Bus	2019	58,294				4	58,294	77
78	Facility	2008 Scion XD	2023	4,335	1,083	1,083		4	2,348	78
79										79
80	TOTALS			\$ 84,015	\$ 1,083	\$ 1,083	\$		\$ 82,028	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)	\$ 14,156,615	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 149,519	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 451,546	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 302,027	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,758,786	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	2006 Toyota Corolla - 2006	\$ 14,900	\$	\$ 14,900	86
87					87
88					88
89					89
90					90
91	TOTALS	\$ 14,900	\$	\$ 14,900	91

G. Construction-in-Progress

	Description	Cost	
92	Generator Transfer Switch	\$ 8,000	92
93			93
94			94
95		\$ 8,000	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.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A- Facility Owned
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: N/A
- *

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

15. Is Movable equipment rental included in building rental?
- ☐ YES☐ NO
16. Rental Amount for movable equipment: \$10,970
- Description: Medical Equipment
- (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	N/A				18
19					19
20					20
21	TOTAL		\$	\$	21

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

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$ 544	\$	\$ 544
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 544	\$	\$ 544
10	SUM OF line 9, col. 1 and 2 (e)	\$ 544			

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

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

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

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

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39(3)	hrs	\$	4,087	\$ 325,488	\$	4,087	\$ 325,488	1
2	Licensed Speech and Language Development Therapist	39(3)	hrs		901	99,772		901	99,772	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39(3)	hrs		6,081	421,356		6,081	421,356	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				376,035		376,035	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify):									13
14	TOTAL			\$	11,069	\$ 846,616	\$ 376,035	11,069	\$ 1,222,651	14

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ (310,492)	\$ 98,112	1
2	Cash-Patient Deposits	2,354	2,354	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 208,000)	2,301,963	2,372,348	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	182,477	225,915	6
7	Other Prepaid Expenses	1,525	1,525	7
8	Accounts Receivable (owners or related parties)	4,720,466	3,282,536	8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 6,898,293	\$ 5,982,790	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		287,000	13
14	Buildings, at Historical Cost	1,945,392	12,757,685	14
15	Leasehold Improvements, at Historical Cost	5,797	34,897	15
16	Equipment, at Historical Cost	747,363	1,077,033	16
17	Accumulated Depreciation (book methods)	(2,009,169)	(7,758,786)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spec Constr in Progress	8,400	8,400	22
23	Other(specify): See Schedule 17A		1,046,484	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 697,783	\$ 7,452,713	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,596,076	\$ 13,435,503	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 926,738	\$ 1,197,371	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	2,354	2,354	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	155,758	155,758	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		132,784	32
33	Accrued Interest Payable		18,292	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,084,850	\$ 1,506,559	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,754,070	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Security Deposits	42,022	42,022	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 42,022	\$ 6,796,092	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,126,872	\$ 8,302,651	46
47	TOTAL EQUITY(page 18, line 24)	\$ 6,469,204	\$ 5,132,852	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,596,076	\$ 13,435,503	48

Facility Name:

Seminary Manor

IDPH License ID Number:

0047233

Fiscal Year End:

9/30/2025

Schedule 17A

XV. Balance Sheet

Line 23 Long Term Assets Other (specify):

Description	Operating	After Consolidation
Real Estate Tax Escrow		68,881
Insurance Escrow		2,000
MIP Insurance Escrow		9,024
Reserve for Replacement		679,144
Capitalized Loan Fee		619,342
Amortization Loan Fee		(331,907)
Total - Line 23	-	1,046,484

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 6,710,925	1
2	Restatements (describe):		2
3	Prior Period Adjustments-Liability Settlement	32,888	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 6,743,813	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(274,609)	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)	\$ (274,609)	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)	\$ 6,469,204	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Seminary Manor

0047233

Report Period Beginning: 10/1/2024

Ending: 9/30/2025

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

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

1

	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 11,668,956	1
2	Discounts and Allowances for all Levels	(70,291)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 11,598,665	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	113,642	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 113,642	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	767	12
13	Barber and Beauty Care	2,997	13
14	Non-Patient Meals	1,980	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,221	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 6,965	23
	D. Non-Operating Revenue		
24	Contributions	1,367	24
25	Interest and Other Investment Income***	81	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,448	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Late Payment/Transportation/AJ Fitness Center	1,540	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 1,540	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,722,260	30

2

	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,006,613	31
32	Health Care	5,170,321	32
33	General Administration	1,880,822	33
	B. Capital Expense		
34	Ownership	1,005,109	34
	C. Ancillary Expense		
35	Special Cost Centers	1,470,881	35
36	Provider Participation Fee	463,123	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 11,996,869	40
41	Income before Income Taxes (line 30 minus line 40)**	(274,609)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (274,609)	43

	III. Net Inpatient Revenue detailed by Payer Source for each line		
44	Medicaid Fee for Service	\$ 774,054.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	1,292,173.00	45
46	MMAI-Medicaid is the Primary Payer	519,353.00	46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	3,379,554.00	48
49	Medicare Part A	3,391,135.00	49
50	Other-(specify) Medicare Replacement/Managed Care MCA	1,188,877.00	50
51	Other-(specify) Hospice	1,053,519.00	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)	\$ 11,598,665	56

SEE ACCOUNTANTS' PREPARATION REPORT

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,020	2,072	\$ 101,728	\$ 49.10	1
2	Assistant Director of Nursing	1,271	1,324	64,017	48.35	2
3	Registered Nurses	14,856	15,985	642,253	40.18	3
4	Licensed Practical Nurses	27,570	29,167	1,060,291	36.35	4
5	CNAs & Orderlies	101,398	107,197	2,668,024	24.89	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,981	2,088	39,390	18.86	9
10	Activity Assistants	6,221	6,815	102,282	15.01	10
11	Social Service Workers	4,057	4,355	91,761	21.07	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	319	352	6,877	19.54	14
15	Cook Helpers/Assistants	29,134	31,484	526,206	16.71	15
16	Dishwashers					16
17	Maintenance Workers	5,734	6,241	134,013	21.47	17
18	Housekeepers	20,045	21,739	340,668	15.67	18
19	Laundry	904	962	16,605	17.26	19
20	Administrator	2,176	2,333	125,852	53.94	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,207	8,765	169,469	19.33	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	3,200	3,438	57,315	16.67	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	1,914	2,049	48,468	23.65	33
34	TOTAL (lines 1 - 33)	231,007	246,366	\$ 6,195,219 *	\$ 25.15	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 26,353	L1, C3	35
36	Medical Director	Monthly	29,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	19,832	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 75,185		49

C. CONTRACT NURSES

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

SEE ACCOUNTANTS' PREPARATION REPORT

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

** See instructions.

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

IL HEALTHCARE ASSOCIATION (IHCA)

Amount

6,899

6,899

Total
- (3)

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

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

IL HEALTHCARE ASSOCIATION (IHCA)

3,792

3,792

Total
- (4)

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

IL HEALTHCARE ASSOCIATION (IHCA)

10,691

10,691

Total
- (5)

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

\$ 69,211

Line 10
- (6)

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

Yes

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

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

\$ 463,123

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

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

No

If YES, attach an explanation of the allocation.

- (9)

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

Yes
- (10)

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

No

For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions.
- (11)

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

\$ N/A

Has any meal income been offset against
related costs?

Yes

Indicate the amount.

\$ 1,980
- (12)

Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

\$ N/A

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

100% Line 14

d. Have vehicle usage logs been maintained?

Yes

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

Yes

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

N/A

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

No
- (13)

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

Yes

Firm Name: RSM US LLP
- (14)

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

Yes
- (15)

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

Yes

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