

		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: <u>0012930</u>					II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER				
Facility Name: <u>Westminster Place</u>									
Address: <u>3200 Grant Street</u>		<u>Evanston</u>		<u>60201</u>					
		Number		City		Zip Code			
County: <u>Cook</u>									
Telephone Number: <u>(847) 866-1650</u>		Fax # <u>(847) 492-4829</u>							
HFS ID Number: _____									
Date of Initial License for Current Owners: <u>2/20/1967</u>									
Type of Ownership:									
☒ VOLUNTARY, NON-PROFIT		☐ PROPRIETARY		☐ GOVERNMENTAL					
☒ Charitable Corp.		☐ Individual		☐ State					
☐ Trust		☐ Partnership		☐ County					
IRS Exemption Code _____		☐ Corporation		☐ Other _____					
		☐ "Sub-S" Corp.							
		☐ Limited Liability Co.							
		☐ Trust							
		☐ Other _____							
In the event there are further questions about this report, please contact:									
Name: <u>Joshua S. Banach, CPA</u>		Telephone Number: <u>847-628-8784</u>							
		Email Address: _____							
					Officer or Administrator of Provider				
					(Signed) _____ (Date) _____				
					(Type or Print Name) <u>Mark Havrilka</u>				
					(Title) <u>CFO</u>				
					(Signed) <u>Patrick McCormick</u> 12/3/2025 (Date)				
					Paid Preparer				
					(Print Name and Title) <u>Patrick McCormick Partner</u>				
					(Firm Name & Address) <u>Plante & Moran, PLLC 1111 Superior Ave Suite 1250 Cleveland, OH 44114</u>				
					(Telephone) <u>(216) 274-6524</u> Fax # <u>(248) 233-7349</u>				
					MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 2200 Churchill Rd. Springfield, IL 62702-3406 Phone # (217) 782-1630				

Facility Name & ID Number

Westminster Place

0012930

Report Period Beginning: 4/1/2024

Ending: 3/31/2025

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds

N/A

1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period
1	105	Skilled (SNF)	105	38,325
2	-	Skilled Pediatric (SNF/PED)	-	-
3	99	Intermediate (ICF)	99	36,135
4	-	Intermediate/DD	-	-
5	51	Sheltered Care (SC)	51	18,615
6	-	ICF/DD 16 or Less	-	-
7	255	TOTALS	255	93,075

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	146				15,330	7,528	1,826	24,830
9	SNF/PED								
10	ICF					21,608			21,608
11	ICF/DD								
12	SC					5,766			5,766
13	DD 16 OR LESS								
14	TOTALS	146				42,704	7,528	1,826	52,204

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

56.09%

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

None

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

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

None

F. Does the facility maintain a daily midnight census?

Yes

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

YES

NO

X

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

10/1/1922

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

YES

Date

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

105

Medicare Intermediary

National Government Services

IV. ACCOUNTING BASIS

ACCRUAL

X

MODIFIED CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

X

NO

Tax Year:

3/31/2025

Fiscal Year:

3/31/2025

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

V. COST CENTER EXPENSES (through 0012930)

	Operating Expense	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	1,046,052	25,165	514,696	1,585,913		1,585,913	-	1,585,913			1
2	Food Purchase		780,269		780,269		780,269	(381)	779,888			2
3	Housekeeping	606,514	60,848	24,682	692,044		692,044	-	692,044			3
4	Laundry	151,318	41,733	-	193,051	-	193,051	-	193,051			4
5	Heat and Other Utilities			315,012	315,012		315,012	-	315,012			5
6	Maintenance	118,349	22,266	314,779	455,394		455,394	-	455,394			6
7	Other (specify):* Security Services	171,809	6,951	104,159	282,919		282,919	-	282,919			7
8	TOTAL General Services	2,094,042	937,232	1,273,328	4,304,602	-	4,304,602	(381)	4,304,221			8
	B. Health Care and Programs											
9	Medical Director	28,038	-	-	28,038		28,038	-	28,038			9
10	Nursing and Medical Records	9,006,498	713,023	552,416	10,271,937		10,271,937	(11,168)	10,260,769			10
10a	Therapy	-	7,268	1,130,877	1,138,145		1,138,145	-	1,138,145			10a
11	Activities	237,895	22,025	25,024	284,944		284,944	-	284,944			11
12	Social Services	147,642	1	770	148,413		148,413	-	148,413			12
13	CNA Training	-	-	-	-		-	-	-			13
14	Program Transportation	108,474	2,347	-	110,821		110,821	-	110,821			14
15	Other (specify):* Shelter Care	781,292	117,941	758,815	1,658,048		1,658,048	-	1,658,048			15
16	TOTAL Health Care and Programs	10,309,839	862,605	2,467,902	13,640,346	-	13,640,346	(11,168)	13,629,178			16
	C. General Administration											
17	Administrative	164,038	-	1,955,988	2,120,026		2,120,026	(584,357)	1,535,669			17
18	Directors Fees			-	-		-	-	-			18
19	Professional Services			445,101	445,101		445,101	(151)	444,950			19
20	Dues, Fees, Subscriptions & Promotions			85,892	85,892		85,892	-	85,892			20
21	Clerical & General Office Expenses	1,027,464	72,354	419,856	1,519,674		1,519,674	(231,335)	1,288,339			21
22	Employee Benefits & Payroll Taxes			2,827,672	2,827,672		2,827,672	-	2,827,672			22
23	Inservice Training & Education			-	-		-	-	-			23
24	Travel and Seminar			8,681	8,681		8,681	(5,055)	3,626			24
25	Other Admin. Staff Transportation		-	-	-		-	-	-			25
26	Insurance-Prop.Liab.Malpractice			226,313	226,313		226,313	-	226,313			26
27	Other (specify):* Marketing	40,097	-	31,380	71,477		71,477	(71,477)	-			27
28	TOTAL General Administration	1,231,599	72,354	6,000,883	7,304,836	-	7,304,836	(892,375)	6,412,461			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	13,635,480	1,872,191	9,742,113	25,249,784	-	25,249,784	(903,924)	24,345,860			29

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			2,087,177	2,087,177		2,087,177	(1,133,714)	953,463			30
31	Amortization of Pre-Op. & Org.			-	-		-	-	-			31
32	Interest			193,511	193,511		193,511	(2,350)	191,161			32
33	Real Estate Taxes			-	-		-	-	-			33
34	Rent-Facility & Grounds			-	-		-	-	-			34
35	Rent-Equipment & Vehicles			23,688	23,688		23,688	-	23,688			35
36	Other (specify):* HO Capital			-	-		-	75,458	75,458			36
37	TOTAL Ownership			2,304,376	2,304,376	-	2,304,376	(1,060,606)	1,243,770			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation	-	-	-	-		-	-	-			38
39	Ancillary Service Centers	-	-	12,513	12,513		12,513	-	12,513			39
40	Barber and Beauty Shops	-	-	-	-		-	-	-			40
41	Coffee and Gift Shops	-	-	-	-		-	-	-			41
42	Provider Participation Fee	-	-	413,421	413,421		413,421	-	413,421			42
43	Other (specify):* Clinic	243,889	4,975	107,995	356,859		356,859	(356,859)	0			43
44	TOTAL Special Cost Centers	243,889	4,975	533,929	782,793	-	782,793	(356,859)	425,934			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	13,879,369	1,877,166	12,580,418	28,336,953	-	28,336,953	(2,321,388)	26,015,565			45

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

Facility Name & ID Number Westminster Place

0012930

Report Period Beginning:

4/1/2024

Ending:

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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	Amount	Reference	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(1,133,714)	30		9
10	Interest and Other Investment Income				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	(65)	21		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	(219,818)	21		24
25	Fund Raising, Advertising and Promotional	(71,477)	27		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	(392,151)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,817,225)		\$ 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.)

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(504,163)	VII-B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (504,163)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (2,321,388)		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.)

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

0

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ -	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Clinic Expenses	(356,859)	43	3
4	Legal - Collection Fees	(151)	19	4
5	Credit Card Fees	(11,452)	21	5
6	Liquor Expense	(381)	2	6
7	Non-allowable travel and seminar	(5,055)	24	7
8	Deferred Financing Costs	(2,350)	32	8
9	Non-SNF Lease Revenue	(4,736)	36	9
10	Nursing & Med Records - Covid Relief Reimbursed Expense	(11,168)	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	(392,151)		49

Summary A

Facility Name & ID Number	Westminster Place	#	0012930	Report Period Beginning:	4/1/2024	Ending:	3/31/2025
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I							

[illegible]

Summary B

Facility Name & ID Number	Westminster Place	#	0012930	Report Period Beginning:	4/1/2024	Ending:	3/31/2025
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SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Ownership & 6-Supplemental Tabs		See Ownership & 6-Supplemental Tabs		See Ownership & 6-Supplemental Tabs		

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	17	Home Office A&G	1,955,988	Presbyterian Homes Manager	0.00%	1,371,631	\$	(584,357)
2	V	36	Home Office Capital		Presbyterian Homes Manager	0.00%	80,194		80,194
3	V								
4	V								
5	V								
6	V								
7	V								
8	V								
9	V								
10	V								
11	V								
12	V								
13	V								
14	Total			\$ 1,955,988			\$ 1,451,825	\$ *	(504,163)

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

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	Presbyterian Homes	100%	Balmoral Care Center (Lake Forest Place)	Lake Forest, IL	Presbyterian Homes Manager	Skokie, IL	Management	1
2			The Moorings Health Center	Arlington Heights, IL	Presbyterian Homes Outpatient	Evanston, IL	Outpatient Therapy	2
3					Rehab Agency, LLC			3
4					Ten Twenty Grove, LLC	Evanston, IL	Senior Ind. Living	4
5	Board of Directors							5
6	JIM BRAULT	Director						6
7	ROBERT DEARBORN	Director						7
8	CHARLIE DENISON	Director						8
9	ELINOR HITE	Director /Secretary						9
10	VINCE KELLY	Director /Co-Chair						10
11	REV. MICHAEL KIRBY	Director						11
12	MIKE LINCOLN	Director /Treasurer						12
13	DENNIS MARX	Director						13
14	THOMAS MCAFEE	Director						14
15	ERIC MOLLMAN	Director /Co-Chair						15
16	PAULA NOBLE	Director						16
17	SAM REYNOLDS	Director						17
18	MARSHA OBERREIDER	Director						18
19	JULIE SEYMOUR	Director						19
20	JESSICA STRAUSBAUGH	Director						20
21	MARK WETZEL	Director						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	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	See page 6-supplemental for listing of board of directors								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

Facility Name & ID Number

Westminster Place

#

0012930

Report Period Beginning:

4/1/2024

Ending:

3/31/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

YES

NO

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

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	Illinois Finance Authority			To fund the costs of renovating and		3/31/2021	\$ 33,600,000	\$ 32,590,000	5/1/2050	4.0000	\$ 193,511	1	
2				equipping certain facilities at Westminster Place								2	
3												3	
4												4	
5												5	
	Working Capital												
6												6	
7												7	
8												8	
9	TOTAL Facility Related						\$ 33,600,000	\$ 32,590,000			\$ 193,511	9	
	B. Non-Facility Related*												
10												10	
11	Deferred Financing Costs		X								(2,350)	11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$ 0	\$ 0			\$ (2,350)	14	
15	TOTALS (line 9+line14)						\$ 33,600,000	\$ 32,590,000			\$ 191,161	15	

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2024 report.		\$		1	
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.)		\$	-	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	-	3	
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	-	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:		2024		8	
Real Estate Tax Bill for Calendar Year:		2020	-	9	
		2021	-	10	
		2022	-	11	
		2023	-	12	
		2024	-	13	
The HC center did not pay real estate taxes due to non-profit status					

		FOR BHF USE ONLY		
14	FROM R. E. TAX STATEMENT FOR 2024	\$		14
15	PLUS APPEAL COST FROM LINE 5	\$		15
16	LESS REFUND FROM LINE 6	\$		16
17	AMOUNT TO USE FOR RATE CALCULATION	\$		17

- NOTES:
- 1

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

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

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Westminster Place

COUNTY

Cook

FACILITY IDPH LICENSE NUMBER

0012930

CONTACT PERSON REGARDING THIS REPORT

Joshua S. Banach, CPA

TELEPHONE

847-628-8784

FAX #:

A. Summary of Real Estate Tax Cost

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

	(A)	(B)	(C)	(D)
	Tax Index Number	Property Description	Total Tax	Tax Applicable to Nursing Home
1.	N/A	N/A	\$ N/A	\$ N/A
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
		TOTALS	\$ 0.00	\$ 0.00

B. Real Estate Tax Cost Allocations

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

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:

125,319

B. General Construction Type:

Exterior Brick

Frame Steel

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 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).

Independent Living facility in Westminster Place contains 133 apartments and 102 townhouses/cottages. Total square footage is 517,872.

Assisted Living facility in Westminster Place contains 93 apartments. Total square footage is 124,346.

-

-

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

195

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

Yes

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

No

If YES, give effective date of lease.

N/A

I. Are you presently operating under a sublease agreement?

No

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

YES - NO ☒ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A

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

☐ YES ☒ NO

If so, please complete the following:

1. Total Amount Incurred:

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

-

3. Current Period Amortization:

-

4. Dates Incurred:

-

Nature of Costs:

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

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility	-	-	\$ 8,252	1
2	-	-	-	-	2
3	TOTALS			\$ 8,252	3

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4					\$	\$		\$ -	\$	\$ -	4
5								-		-	5
6								-		-	6
7								-		-	7
8								-		-	8
	Improvement Type**										
9	1979 Fixed Assets			1979	1,796,483			-		-	9
10	1985 Fixed Assets			1985	1,210			-		-	10
11	1989 Fixed Assets			1989	17,483			-		-	11
12	1990 Fixed Assets			1990	7,609,113			-		-	12
13	1991 Fixed Assets			1991	323,208			-		-	13
14	1992 Fixed Assets			1992	318,137			-		-	14
15	1993 Fixed Assets			1993	66,971			-		-	15
16	1994 Fixed Assets			1994	32,165			-		-	16
17	1995 Fixed Assets			1995	497,218			-		-	17
18	1996 Fixed Assets			1996	234,301			-		-	18
19	1997 Fixed Assets			1997	27,890			-		-	19
20	1998 Fixed Assets			1998	89,419			-		-	20
21	1999 Fixed Assets			1999	116,031			-		-	21
22	2000 Fixed Assets			2000	684,998			-		-	22
23	2001 Fixed Assets			2001	2,274,323			-		-	23
24	2002 Fixed Assets			2002	261,032			-		-	24
25	2003 Fixed Assets			2003	279,274			-		-	25
26	2004 Fixed Assets			2004	298,261			-		-	26
27	2005 Fixed Assets			2005	1,065,345			-		-	27
28	2006 Fixed Assets			2006	1,216,099			-		-	28
29	2007 Fixed Assets			2007	437,642			-		-	29
30	2008 Fixed Assets			2008	198,335			-		-	30
31	2009 Fixed Assets			2009	1,052,485			-		-	31
32	2010 Fixed Assets			2010	9,175			-		-	32
33	2011 Fixed Assets			2011	275,022			-		-	33
34	2012 Fixed Assets			2012	242,436			-		-	34
35	GREENLEAF CABINETS, INC.			2013	36,960			-		-	35
36	OTIS KOGLIN WILSON ARCHITECTS INC			2013	42,800			-		-	36

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

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

See Page 12A, Line 70 for total
0

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	POWER CONSTRUCTION	2013	\$ 381,553	\$		\$ -	\$	\$ -	37
38	POWER CONSTRUCTION	2013	518,180			-		-	38
39	POWER CONSTRUCTION	2013	408,317			-		-	39
40	POWER CONSTRUCTION	2013	346,748			-		-	40
41	POWER CONSTRUCTION	2013	26,201			-		-	41
42	POWER CONSTRUCTION	2013	464,000			-		-	42
43	POWER CONSTRUCTION	2013	130,000			-		-	43
44	INTERIOR DESIGN ASSOCIATES INC	2013	2,500			-		-	44
45	GREENLEAF CABINETS, INC.	2013	30,610			-		-	45
46	GREENLEAF CABINETS, INC.	2013	20,160			-		-	46
47	GREENLEAF CABINETS, INC.	2013	53,760			-		-	47
48	INTERIOR DESIGN ASSOCIATES INC	2013	2,629			-		-	48
49	INTERIOR DESIGN ASSOCIATES INC	2013	3,194			-		-	49
50	INTERIOR DESIGN ASSOCIATES INC	2013	2,629			-		-	50
51	INTERIOR DESIGN ASSOCIATES INC	2013	3,459			-		-	51
52	INTERIOR DESIGN ASSOCIATES INC	2013	57,326			-		-	52
53	LAKOTA GROUP	2013	6,830			-		-	53
54	Power Construction Company	2013	495,893			-		-	54
55	ERIKSSON ENGINEERING ASSOC LTD.	2013	1,240			-		-	55
56	INTERIOR DESIGN ASSOCIATES INC	2013	3,630			-		-	56
57	OKW Architects, Inc.	2013	6,405			-		-	57
58	Power Construction Company	2013	678,275			-		-	58
59	ERIKSSON ENGINEERING ASSOC LTD.	2013	499			-		-	59
60	LAKOTA GROUP	2013	1,893			-		-	60
61	INTERIOR DESIGN ASSOCIATES INC	2013	4,443			-		-	61
62	Otis,Koglin, Wilson 32226	2013	41,200			-		-	62
63	Otis,Koglin, Wilson 32229	2013	67,660			-		-	63
64	Otis,Koglin, Wilson 32228	2013	5,940			-		-	64
65	Interior Design Assoc 23605	2013	65,045			-		-	65
66	LAKOTA GROUP	2013	4,996			-		-	66
67	F E MORAN INC	2013	17,475			-		-	67
68	PINNACLE SERVICES INC	2013	3,967			-		-	68
69	Eriksson Engineering Assoc	2013	753			-		-	69
70	TOTAL (lines 4 thru 69)		\$ 23,361,226	\$ 0		\$ -	\$ -	\$ -	70

0

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

Facility Name & ID Number	Westminster Place
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XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 23,361,226	\$ -		\$ -	\$ -	\$ -	1
2	Power Construction Company	2013	109,273			-		-	2
3	THE STATE FIRE MARSHALL	2013	30			-		-	3
4	OKW ARCHITECTS INC	2013	1,416			-		-	4
5	ATOMATIC MECHANICAL	2014	23,547			-		-	5
6	McGaw - Model Remediation	2015	61,764			-		-	6
7	McGaw - Model Remediation	2015	271,860			-		-	7
8	WM Contingency Roam Alert McGaw	2015	13,825			-		-	8
9	WM Contingency Roam Alert McGaw	2015	14,076			-		-	9
10	Foster 1 - 3 FL Common Area Improvements - Demolition, rough carpet	2016	659,237			-		-	10
11	Foster Remediation Work - removing mold behind the wal	2016	481,925			-		-	11
12	McGaw 1st Floor Improvements - Demolition, rough carpentry, millwork	2016	354,841			-		-	12
13	Foster Pavilion Improvements - Demolition, rough carpentry, millwork, d	2016	141,616			-		-	13
14	Foster Lower Level Improvements - Flooring	2017	29,140		5	-		-	14
15	Foster Lower Level Improvements - Electrical, flooring, HVAC, painting	2017	261,309		10	-		-	15
16	Foster room renovation - The Inn - Flooring, Counter top with under mo	2017	301,484		10	-		-	16
17	Foster room renovation - The Inn - Flooring, Counter top with under mo	2017	238,355		10	-		-	17
18	Pharmacy renovation - Interior designing, electrical drawing and precor	2017	12,719		10	-		-	18
19	Roof - McGaw	2017	502,354		20	-		-	19
20	Masonry renovation-tuckpointing	2017	490,309		20	-		-	20
21	Masonry renovation-tuckpointing	2018	91,184		20	-		-	21
22	Installing cross connection	2017	72,450		20	-		-	22
23	Foster room renovation-flooring, counter top with under mount sink bas	2017	225,367		10	-		-	23
24	Foster room renovation-flooring, counter top with under mount sink bas	2018	60,434		10	-		-	24
25	Pharmacy renovation - Interior designing, electrical drawing and precor	2017	122,450		10	-		-	25
26	Roof - Foster Pavillion	2017	380,848		20	-		-	26
27	Roof - Foster Pavillion	2018	3,500		20	-		-	27
28	New floor for general rehab area and related offices under Foster Pavilio	2019	71,000		10	-		-	28
29	Electrical work to install dedicated circuits/receptacles in each kitchenet	2020	9,216		10	-		-	29
30	Install 3 RPZ valves for automatic detergent dispensers in HC laundry r	2021	17,128		10	-		-	30
31	Foster #363 renovation - blinds and cornices, vinyl floor, bathroom sink,	2021	7,620		10	-		-	31
32	Replaced old carpeting with vinyl plank in McGaw - 2nd floor elevator l	2021	4,644		10	-		-	32
33	Refurbishing medical record room due to water damage - replacing, pat	2022	6,000		10	-		-	33
34	TOTAL (lines 1 thru 33)		\$ 28,402,147	\$ 0		\$ -	\$ -	\$ -	34

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****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 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 28,402,147	\$ -		\$ -	\$ -	\$ -	1
2	Awning replacement for McGaw entrance	2023	51,450		10	-		-	2
3	Foster Pavilion new copper cold supply for mop sinks ,laundry with boost	2023	13,500		10	-		-	3
4	Foster Pavillion mechanical room doors	2024	19,012		20	-		-	4
5	Foster craft room remodel - new flooring, cabinets, ceiling tiles, walls, pai	2024	32,200		10	-		-	5
6	Foster craft room remodel - new kitchen countertops, sink and faucet	2024	2,650		10	-		-	6
7	Foster Pavilion new copper cold supply for mop sinks ,laundry with boost	2024	4,135		20	-		-	7
8	Healthcare Center canopy replacement	2024	117,289		20	-		-	8
9	Electromagnetic door holders	2024	16,300		10	-		-	9
10	Bi-fold closet doors replacement in Foster Pavilion	2024	9,750		10	-		-	10
11	Replacement of old iron pipe and insulation	2024	2,980		10	-		-	11
12	McGaw Health Center sewage dual ejector pumps	2025	65,883		20	-		-	12
13	Replacement of heating bundle in McGaw Health Center	2025	20,743		10	-		-	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	Financial Statement Depreciation	2025		781,531		781,531		20,513,299	32
33						-		-	33
34	TOTAL (lines 1 thru 33)		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	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)		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	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)		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	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)		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	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		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	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)		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$28,758,039	\$781,531		\$781,531	\$-	\$20,513,299	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)		\$28,758,039	\$781,531		\$781,531	\$-	\$20,513,299	34

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

XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	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)		\$ 28,758,039	\$ 781,531		\$ 781,531	\$ -	\$ 20,513,299	34

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

XI. OWNERSHIP COSTS (continued)

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

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$5,230,274	\$	\$	\$0		\$4,292,591	71
72	Current Year Purchases	1,134,441			0			72
73	Fully Depreciated Assets				0			73
74	Financial Statement Depreciation		171,931	171,931	0	10	171,931	74
75	TOTALS	\$6,364,715	\$171,931	\$171,931	\$0		\$4,464,522	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				\$	\$	\$	0		\$	76
77							0			77
78							0			78
79							0			79
80	TOTALS			\$0	\$0	\$0	\$0		\$0	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$35,131,006	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$953,462	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$953,462	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$0	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$24,977,821	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	AL	\$33,822,921	\$1,045,809	\$26,628,225	86
87	IL	227,616,344	9,946,802	126,911,921	87
88					88
89					89
90					90
91	TOTALS	\$261,439,265	\$10,992,611	\$153,540,146	91

G. Construction-in-Progress

	Description	Cost	
92	CIP	\$1,990,048	92
93			93
94			94
95		\$1,990,048	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
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?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 23,688
- Description: Catering Equipment / Linen Rental \$7,218 ; Printer/Copier Lease \$16,470
- (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 /2026	\$
13 /2027	\$
14 /2028	\$

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility		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 Payments				0
8	CNA Competency Tests				0
9	TOTALS	\$ 0	\$ 0	\$ 0	\$ 0
10	SUM OF line 9, col. 1 and 2 (e)	\$ 0			

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.

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 Therapist	V10A	hrs	\$ -	4,813	\$ 405,219	\$ 2,330	4,813	\$ 407,549	1
2	Licensed Speech and Language Development Therapist	V10A	hrs	-	1,307	112,178	992	1,307	113,170	2
3	Licensed Recreational Therapist	V10A	hrs	-		-	-			3
4	Licensed Physical Therapist	V10A	hrs	-	8,385	613,480	3,946	8,385	617,426	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	-		-	-			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		-		-	-			13
14	TOTAL			\$	14,505	\$ 1,130,877	\$ 7,268	14,505	\$ 1,138,145	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.

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	\$ 5,032,660	\$	1
2	Cash-Patient Deposits	-		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (1,002,125))	1,732,287		3
4	Supply Inventory (priced at)	-		4
5	Short-Term Investments	28,767,936		5
6	Prepaid Insurance	341,292		6
7	Other Prepaid Expenses	519,647		7
8	Accounts Receivable (owners or related parties)	-		8
9	Other(specify): See Attached & TB	954,185		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 37,348,007	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	-		11
12	Long-Term Investments	25,320,145		12
13	Land	9,652,150		13
14	Buildings, at Historical Cost	238,945,852		14
15	Leasehold Improvements, at Historical Cost	-		15
16	Equipment, at Historical Cost	47,972,272		16
17	Accumulated Depreciation (book methods)	(178,517,969)		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 (sp See Attached & TB	4,465,511		22
23	Other(specify):	-		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 147,837,961	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 185,185,968	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 4,159,359	\$	26
27	Officer's Accounts Payable	-		27
28	Accounts Payable-Patient Deposits	-		28
29	Short-Term Notes Payable	979,182		29
30	Accrued Salaries Payable	2,869,505		30
31	Accrued Taxes Payable (excluding real estate taxes)	546,754		31
32	Accrued Real Estate Taxes(Sch.IX-B)	-		32
33	Accrued Interest Payable	650,291		33
34	Deferred Compensation	-		34
35	Federal and State Income Taxes	-		35
	Other Current Liabilities(specify):			
36	See Attached & TB	5,473,604		36
37		-		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 14,678,695	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	-		39
40	Mortgage Payable	-		40
41	Bonds Payable	43,168,680		41
42	Deferred Compensation	10,005		42
	Other Long-Term Liabilities(specify):			
43	See Attached & TB	74,348,835		43
44	See Attached & TB	4,587,872		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 122,115,392	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 136,794,087	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 48,391,881	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 185,185,968	\$	48

PG 17 Line 9 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
40-90-100-10816	1160 - Other Receivables:10816 - Other Receivables	36,875.90
40-90-100-19700	19700 - Due From Related Parties	960,452.81
40-90-100-20860	20860 - Due To Related Parties	(43,144.20)
Total		954,184.51

PG 17 Line 22 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
40-90-100-10860	1800 - Long-term Assets:1820 - Entrance Fee Receivable:10860 - Entrance Fee Receivable	2,232,918.67
40-90-100-12810	1800 - Long-term Assets:1810 - Other Assets:12810 - Deposit LT	242,543.00
40-90-100-15000	1700 - Property and Equipment at Cost:1720 - Construction In Progress:15000 - Fixed Assets Clearing	66,416.78
40-90-100-15110	1700 - Property and Equipment at Cost:1720 - Construction In Progress:15110 - Construction in Progress	1,923,631.65
Total		4,465,510.10

PG 17 Line 36 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
40-90-100-20515	2050 - Accrued Expense:20515 - Provider Tax Liability	64,564.00
40-90-100-22020	2150 - Safekeeping Accounts:22020 - Health Care Deposits	413,878.00
40-90-100-22030	2200 - Entrance Fees Deposits:2210 - Deposits-Entrance Fees:22030 - Marketing Club Deposit	275,600.00
40-90-100-23510	2200 - Entrance Fees Deposits:2210 - Deposits-Entrance Fees:23510 - Deposits & Found Fee Adv	639,515.00
40-90-100-23519	2250 - Refundable Entrance Fees Payable:23519 - Refundable Entrance Fees	3,900,000.00
40-90-100-23545	2150 - Safekeeping Accounts:23545 - Women's Board Agency Acct-7717	147,704.22
40-90-100-23546	2150 - Safekeeping Accounts:23546 - Women's Board Agency Account	32,342.69
Total		5,473,603.91

PG 17 Line 43 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
40-90-100-23010	2700 - Entrance Fees:2705 - Deferred Revenue from Entrance Fees:23010 - Unamortized Entrance Fee	39,285,006.90
40-90-100-23050	2700 - Entrance Fees:2710 - Long Term Portion-Refundable Entrance Fee:23050 - Long Term Refundable Entr Fee	35,856,762.35
40-90-100-23055	2700 - Entrance Fees:2710 - Long Term Portion-Refundable Entrance Fee:23055 - Advance Refund To Resident (AR	(792,933.85)
Total		74,348,835.40

PG 17 Line 44 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
40-90-100-20561	2600 - Long-term Liabilities:2605 - Other Long Term Liabilities:20561 - Accretion Liability-Asbesto	4,587,872.16
Total		4,587,872.16

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 45,167,995	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 45,167,995	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	948,427	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	(0)	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)	\$ 948,427	17
	B. Transfers (Itemize):		
18	ALU, ILU, & Non-Care Net Income	2,275,459	18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$ 2,275,459	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 48,391,881	24 *

* This must agree with page 17, line 47.

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

1		2	
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 28,724,792	1
2	Discounts and Allowances for all Levels	(3,222,033)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 25,502,759	3
B. Ancillary Revenue			
4	Day Care	-	4
5	Other Care for Outpatients	-	5
6	Therapy	1,561,525	6
7	Oxygen	-	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,561,525	8
C. Other Operating Revenue			
9	Payments for Education	-	9
10	Other Government Grants	11,168	10
11	CNA Training Reimbursements	-	11
12	Gift and Coffee Shop	-	12
13	Barber and Beauty Care	-	13
14	Non-Patient Meals	2,580	14
15	Telephone, Television and Radio	-	15
16	Rental of Facility Space	4,736	16
17	Sale of Drugs	18,519	17
18	Sale of Supplies to Non-Patients	-	18
19	Laboratory	-	19
20	Radiology and X-Ray	-	20
21	Other Medical Services	73,541	21
22	Laundry	-	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 110,544	23
D. Non-Operating Revenue			
24	Contributions	1,891,290	24
25	Interest and Other Investment Income***	3	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,891,293	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached & TB	219,259	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 219,259	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 29,285,380	30

2		3	
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	4,304,602	31
32	Health Care	13,640,346	32
33	General Administration	7,304,836	33
B. Capital Expense			
34	Ownership	2,304,376	34
C. Ancillary Expense			
35	Special Cost Centers	369,372	35
36	Provider Participation Fee	413,421	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 28,336,953	40
41	Income before Income Taxes (line 30 minus line 40)**	948,427	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 948,427	43

III. Net Inpatient Revenue detailed by Payer Source for each line			
44	Medicaid Fee for Service	\$ 35,996	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)		45
46	MMAI-Medicaid is the Primary Payer		46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	20,557,965	48
49	Medicare Part A	4,248,433	49
50	Other-(specify) Medicare Advantage	660,365	50
51	Other-(specify)		51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify)		54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 25,502,759	56

PG 19 Line 28 Detail		
CLIENT ACCOUNT	ACCOUNT DESCRIPTION	BALANCE
40-30-100-48030	4500 - Other Revenue:48030 - Miscellaneous Revenue	29,819.20
40-30-670-48060	4500 - Other Revenue:48060 - Event Revenue	357.00
40-30-658-50820	4200 - Health Care Fees:50820 - Lab Service	419.47
40-30-620-51610	4500 - Other Revenue:51610 - Physician Billing Revenue	147,947.16
40-30-930-53640	4500 - Other Revenue:53640 - Unrestricted Contributions	8,721.00
40-30-100-55740	6500 - Other Non-Operating Income (Expense):55740 - Proceeds from Insurance Claims	56,691.58
40-30-100-55750	6500 - Other Non-Operating Income (Expense):55750 - Captive Member's Saving Allocation	16,781.85
40-30-100-87020	5900 - Loss on Fixed Assets Disposal:87020 - Loss on Fixed Asset Disposal-Equipment	(1.14)
AJE	Other Specify:	(38,540.20)
AJE	Other Income-Dietary	(2,580.00)
AJE	Other Income-Activities	(357.00)
Total		219,258.92

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,718	1,938	\$ 125,489	\$ 64.75	1
2	Assistant Director of Nursing	1,488	1,674	98,622	58.91	2
3	Registered Nurses	69,422	77,409	4,198,106	54.23	3
4	Licensed Practical Nurses	14,153	15,650	638,599	40.81	4
5	CNAs & Orderlies	146,774	163,151	4,272,460	26.19	5
6	CNA Trainees	-	-	-		6
7	Licensed Therapist	-	-	-		7
8	Rehab/Therapy Aides	-	-	-		8
9	Activity Director	1,575	1,759	81,759	46.48	9
10	Activity Assistants	7,134	8,019	177,511	22.14	10
11	Social Service Workers	4,355	4,770	166,600	34.93	11
12	Dietician	-	-	-		12
13	Food Service Supervisor	7,750	8,474	221,238	26.11	13
14	Head Cook	11,912	13,115	316,620	24.14	14
15	Cook Helpers/Assistants	24,623	26,958	571,468	21.20	15
16	Dishwashers	5,393	5,917	122,094	20.63	16
17	Maintenance Workers	4,865	5,399	164,156	30.40	17
18	Housekeepers	28,345	31,623	692,010	21.88	18
19	Laundry	5,979	6,777	154,126	22.74	19
20	Administrator	1,748	1,997	164,037	82.14	20
21	Assistant Administrator	-	-	-		21
22	Other Administrative	18,498	20,882	930,747	44.57	22
23	Office Manager	-	-	-		23
24	Clerical	5,631	6,195	154,997	25.02	24
25	Vocational Instruction	-	-	-		25
26	Academic Instruction	-	-	-		26
27	Medical Director	191	216	28,038	129.81	27
28	Qualified ID Prof (QIDP)	-	-	-		28
29	Resident Services Coordinator	-	-	-		29
30	Habilitation Aides (DD Homes)	-	-	-		30
31	Medical Records	1,433	1,616	36,423	22.54	31
32	Clinic & Marketing	3,022	3,275	283,986	86.71	32
33	Security/Transportation	10,571	11,844	280,283	23.66	33
34	TOTAL (lines 1 - 33)	376,580	418,658	\$ 13,879,369 *	\$ 33.15	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		\$ -		35
36	Medical Director		-		36
37	Medical Records Consultant		-		37
38	Nurse Consultant		-		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)		\$		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	318	\$ 20,816	V10-3	50
51	Licensed Practical Nurses	208	10,366	V10-3	51
52	Certified Nurse Assistants/Aides	283	9,714	V10-3	52
53	TOTAL (lines 50 - 52)	809	\$ 40,896		53

0

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID NumberWestminster Place# 0012930Report Period Beginning:4/1/2024Ending:3/31/2025Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership

Amount

Ruth Jackson (April-October)

Health Care Administrator

\$ 87,446

William Casper (October - March)

Health Care Administrator

76,592

TOTAL (agree to Schedule V, line 17, col. 1)

\$ 164,038

(List each licensed administrator separately.)

B. Administrative - Other

Description

Amount

Management Fee- Presbyterian Home Manager

\$ 1,955,988

TOTAL (agree to Schedule V, line 17, col. 3)

\$ 1,955,988

(Attach a copy of any management service agreement)

C. Professional Services

Vendor/Payee

Type

Amount

A V POWELL & ASSOCIATES LLC

Actuarial Valuation

\$ 5,378

ACCUSHIELD, LLC

Data Processing

5,999

ALKU TECHNOLOGIES, LLC

Data Processing

1,227

APPRIZE TECHNOLOGY SOLUTIONS, LLC

Data Processing

4,655

ASCEND TECHNOLOGIES, LLC

Data Processing

6,329

BACKUPIFY, INC.

Data Processing

3,025

BRIGHTLY SOFTWARE, INC.

Data Processing

14,664

CDW GOVERNMENT INC

Data Processing

21,527

CONTINUANT, INC.

Data Processing

1,775

DAVID M BRONSON

Data Processing

1,293

DOCU SIGN INC.

Data Processing

4,316

See Supplemental Page 21

374,913

TOTAL (agree to Schedule V, line 19, column 3)

\$ 445,101

(For legal fee disclosure, see page 39 of instructions)

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$ 260,717

Unemployment Compensation Insurance

19,484

FICA Taxes

1,017,358

Employee Health Insurance

889,482

Employee Meals

Illinois Municipal Retirement Fund (IMRF)*

Life Insurance

6,316

Retirement

540,260

Long Term Disability Insurance

27,965

Tuition Reimbursement

35,671

Short Term Disability Insurance

30,419

TOTAL (agree to Schedule V, line 22, col.8)

\$ 2,827,672

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

Description

Line #

Amount

\$

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$ 1,990

Advertising: Employee Recruitment

45,131

Health Care Worker Background Check

1,233

(Indicate # of checks performed 38)

Patient Background Checks

Association Dues (total from pg 22, #4)

0

Long Term Care Facilities Annual Licensure

Renewal (Evanston, IL)

15,900

Memberships & Publications

21,638

Other Licenses and Fees

0

Less: Public Relations Expense

()

PAC and Lobbying payments

(0)

All non-allowable advertising

()

TOTAL (agree to Sch. V, line 20, col. 8)

\$ 85,892

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

34

Seminar Expense

3,591

Entertainment Expense

()

(agree to Sch. V, line 24, col. 8)

TOTAL

\$ 3,625

* Attach copy of IMRF notifications

**See instructions.

0

STATE OF ILLINOIS

Facility Name & ID NumberWestminster Place# 0012930Report Period Beginning:4/1/2024Ending:3/31/2025

Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership %

Amount

\$

TOTAL (agree to Schedule V, line 17, col. 1)

(List each licensed administrator separately.)

\$

B. Administrative - Other

Description

Amount

\$

TOTAL (agree to Schedule V, line 17, col. 3)

(Attach a copy of any management service agreement)

\$

C. Professional Services

Vendor/Payee

Type

Amount

GOULD & RATNER

Legal

\$ 3,997

GREAT EXPECTATIONS CONSULT

Data Processing

26,089

HINSHAW & CULBERTSON LLP

Legal

4,799

HIPP LAW OFFICE

Legal

151

HYBRENT, INC.

Data Processing

2,122

ICE MILLER LLP

Legal

3,350

ICON

Data Processing

6,698

INOVALON PROVIDER, INC.

Data Processing

4,188

JOHNSON & BELL, LTD

Legal

2,843

LAURA CROSSA

Data Processing

64

LEWIS BRISBOIS BISGAARD & SM

Legal

(32,617)

See Supplemental Page 21 (2)

353,229

TOTAL (agree to Schedule V, line 19, column 3)

(For legal fee disclosure, see page 39 of instructions)

\$ 374,913

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$

Unemployment Compensation Insurance

FICA Taxes

Employee Health Insurance

Employee Meals

Illinois Municipal Retirement Fund (IMRF)*

TOTAL (agree to Schedule V, line 22, col.8)

\$

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

Description

Line #

Amount

\$

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$

Advertising: Employee Recruitment

Health Care Worker Background Check

(Indicate # of checks performed)

Patient Background Checks

Association Dues (total from pg 22, #4)

Less: Public Relations Expense

()

PAC and Lobbying payments

()

All non-allowable advertising

()

TOTAL (agree to Sch. V, line 20, col. 8)

\$

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

Seminar Expense

Entertainment Expense

()

(agree to Sch. V, line 24, col. 8)

TOTAL

\$

* Attach copy of IMRF notifications

**See instructions.

0

STATE OF ILLINOIS

Facility Name & ID NumberWestminster Place# 0012930Report Period Beginning:4/1/2024Ending:3/31/2025Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership %

Amount

\$

TOTAL (agree to Schedule V, line 17, col. 1)

(List each licensed administrator separately.)

\$

B. Administrative - Other

Description

Amount

\$

TOTAL (agree to Schedule V, line 17, col. 3)

(Attach a copy of any management service agreement)

\$

C. Professional Services

Vendor/Payee

Type

Amount

LIFELOOP

Data Processing

\$ 5,818

LYDIA PROCTOR

Data Processing

955

MALKO COMMUNICATION SERVICE

Data Processing

5,085

MERIDIAN IT INC.

Data Processing

5,796

MIMECAST NORTH AMERICA, INC

Data Processing

12,113

MIRAMAX CREATIVE SOLUTIONS,

Data Processing

1,610

N-ABLE INTERNATIONAL LTD

Data Processing

4,826

NETSMART TECHNOLOGIES

Data Processing

18,230

NEXUM, INC.

Data Processing

42,701

OKTA

Data Processing

7,698

ONSHIFT, INC.

Data Processing

3,187

See Supplemental Page 21 (4)

245,210

TOTAL (agree to Schedule V, line 19, column 3)

(For legal fee disclosure, see page 39 of instructions)

\$ 353,229

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$

Unemployment Compensation Insurance

FICA Taxes

Employee Health Insurance

Employee Meals

Illinois Municipal Retirement Fund (IMRF)*

TOTAL (agree to Schedule V, line 22, col.8)

\$

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

Description

Line #

Amount

\$

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$

Advertising: Employee Recruitment

Health Care Worker Background Check

(Indicate # of checks performed)

Patient Background Checks

Association Dues (total from pg 22, #4)

Less: Public Relations Expense

()

PAC and Lobbying payments

()

All non-allowable advertising

()

TOTAL (agree to Sch. V, line 20, col. 8)

\$

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

Seminar Expense

Entertainment Expense

()

(agree to Sch. V, line 24, col. 8)

TOTAL

\$

* Attach copy of IMRF notifications

**See instructions.

0

STATE OF ILLINOIS

Facility Name & ID NumberWestminster Place# 0012930Report Period Beginning:4/1/2024Ending:3/31/2025Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership %

Amount

\$

TOTAL (agree to Schedule V, line 17, col. 1)

(List each licensed administrator separately.)

\$

B. Administrative - Other

Description

Amount

\$

TOTAL (agree to Schedule V, line 17, col. 3)

(Attach a copy of any management service agreement)

\$

C. Professional Services

Vendor/Payee

Type

Amount

UKG KRONOS SYSTEMS LLC

Data Processing

\$ 26,370

UNIDINE CORPORATION

Data Processing

4,143

VISUAL TOUCH POS SOLUTIONS L

Data Processing

14,954

WELLSKY CORPORATION

Data Processing

6,316

See Supplemental Page 21 (4)

TOTAL (agree to Schedule V, line 19, column 3)

(For legal fee disclosure, see page 39 of instructions)

\$ 51,783

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$

Unemployment Compensation Insurance

FICA Taxes

Employee Health Insurance

Employee Meals

Illinois Municipal Retirement Fund (IMRF)*

TOTAL (agree to Schedule V, line 22, col.8)

\$

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

Description

Line #

Amount

\$

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$

Advertising: Employee Recruitment

Health Care Worker Background Check

(Indicate # of checks performed)

Patient Background Checks

Association Dues (total from pg 22, #4)

Less: Public Relations Expense

()

PAC and Lobbying payments

()

All non-allowable advertising

()

TOTAL (agree to Sch. V, line 20, col. 8)

\$

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

Seminar Expense

Entertainment Expense

()

(agree to Sch. V, line 24, col. 8)

TOTAL

\$

* Attach copy of IMRF notifications

**See instructions.

0

Legal Service Invoice Details							
Law Firm Name	Service Description	Invoice Date	Invoice Num.	Invoice Amount	Allocated to Health Care		
GOULD & RATNER	Legal services rendered for employee related matters	5/20/2024	419162	832	475		
		6/20/2024	424066	3,465	1,981		
		7/22/2024	424286	139	79		
		8/19/2024	425648	277	158		
		10/22/2024	429893	139	79		
		11/6/2024	431360	509	291		
		12/9/2024	432873	1,208	691		
		1/21/2025	434363	277	158		
		4/9/2025	438650	149	85		
Subtotal	GOULD & RATNER			\$	3,997		
HINSHAW & CULBERTSON LLP	Legal services rendered for resident related matters	4/30/2024	12388404	79	79		
		5/31/2024	12398133	79	79		
		8/31/2024	12427400	395	395		
		1/31/2025	12475857	921	921		
	Legal services provided related to collaborative practice	10/13/2024	12441459	2,212	2,212		
		11/20/2024	12454611	1,113	1,113		
Subtotal	HINSHAW & CULBERTSON LLP			\$	4,799		
HIPP LAW OFFICE	Legal services rendered for the collection of overdue payments	4/30/2024	4/30/2024	25	8		
		5/31/2024	5/31/2024	25	8		
		3/5/2025	3/5/2025	450	135		
Subtotal	HIPP LAW OFFICE			\$	151		
ICE MILLER LLP	Legal services rendered for various clinical matters	7/16/2024	01-2275223	2,144	647		
		8/31/2024	01-2279584	5,983	1,806		
	Legal services addressing IDPH staffing violation notices and remedies	3/7/2025	01-2511201	897	897		
Subtotal	ICE MILLER LLP			\$	3,350		
JOHNSON & BELL, LTD	Legal service rendered in response to lawsuit filed by a former employee against Westminster Place	4/18/2024	660207	118	67		
		7/29/2024	669539	329	188		
		8/20/2024	672382	423	242		
		9/18/2024	675024	94	54		
		10/16/2024	677604	3,300	1,886		
		11/13/2024	681068	615	352		
		1/16/2025	687316	94	54		
		Subtotal	JOHNSON & BELL, LTD			\$	2,843
		LEWIS BRISBOIS BISGAARD & SMITH LLP	Legal service rendered in response to lawsuit filed by a former employee against Westminster Place	4/26/2024	4044680	5,891	3,367
				5/31/2024	4075729	9,215	5,267
6/25/2024	4096004			11,840	6,767		
7/31/2024	4127716			20,111	11,495		
8/30/2024	4155054			4,509	2,577		
9/27/2024	4181042			7,048	4,028		
10/16/2024	4197834			3,150	1,800		
11/29/2024	4242139			3,821	2,184		
12/19/2024	4264309			3,447	1,970		
1/30/2025	4301127			3,164	1,808		
10/31/2024				(108,972)	(62,286)		
3/31/2025				(57,088)	(32,630)		
Legal service rendered in response to lawsuit filed by a former HC resident against Westminster Place	4/15/2024		4032884	577	577		
	5/13/2024		4054471	715	715		
	6/17/2024		4086387	2,998	2,998		
	7/16/2024		4120646	468	468		
	8/14/2024		4138276	3,473	3,473		
	9/19/2024		4172231	1,811	1,811		
	10/11/2024		4190979	3,688	3,688		
	11/11/2024		4218369	660	660		
	12/19/2024		4264582	4,244	4,244		
	1/14/2025		4279538	1,884	1,884		
	2/11/2025		4308443	106	106		
	3/7/2025		4334453	110	110		
	4/8/2025		4364363	302	302		
Subtotal	LEWIS BRISBOIS BISGAARD & SMITH LLP			\$	(32,617)		
POLSINELLI	Legal services rendered for resident related matters	5/30/2024	2457975	330	330		
		5/30/2024	2457974	756	756		
		5/30/2024	2457972	413	413		
	Legal services rendered for regulatory compliance advice	8/28/2024	2501440	495	495		
		8/28/2024	2501442	2,145	2,145		
		9/24/2024	2517444	1,238	1,238		
		10/8/2024	2525068	660	660		
Subtotal	POLSINELLI				6,737		
Total Legal Services				\$ (39,807)	\$ (10,740)		
Less: Non-allowable Legal Fees							
					\$ (151)		
					\$ (10,891)		

Westminster Place
0012930
3/31/2025
Seminar Expense Detail

Date	General Ledger Accounts	Description of Expense	Employee	Employee Function	Location of Seminar	Net Cost	Adjustments& Reclassifications	Final Expense
3/31/2025	40-30-100-76010	Travel - non-conference related	N/A	N/A	N/A	13.68	-	13.68
3/31/2025	40-30-930-76010	Travel - non-conference related	N/A	N/A	N/A	20.64	-	20.64
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Mika Singson	Director of Nursing	Illinois	399.00	-	399.00
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Jana Mroczek	Nurse Education Coordinator	Illinois	399.00	-	399.00
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Desiree Dar Santos	MDS Coordinator	Illinois	399.00	-	399.00
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Juvelun Canastra	Nursing Supervisor	Illinois	399.00	-	399.00
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Kate Roherty	Social Worker	Illinois	399.00	-	399.00
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Dimitri Dawson	Infection Preventionist	Illinois	399.00	-	399.00
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Kathryn Orloff	Sr. Director of Community Programs	Illinois	399.00	-	399.00
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Angelle Schwartz	MDS Coordinator	Illinois	399.00	-	399.00
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Ruth Jackson	Healthcare Administrator	Illinois	399.00	-	399.00
8/31/2024	40-657-30 Nursing Admin-Health Care	2024 Illinois Leading Age Conference	Various	AL and Marketing Staff	Illinois	2,394.00	(2,394.00)	-
4/30/2024	40-657-30 Nursing Admin-Health Care	Lodging at Conference	Angelle Schwartz	MDS Coordinator	Florida	2,661.00	(2,661.00)	-
								-
								-
								-
Total						8,680.32	(5,055.00)	3,625.32

XX. GENERAL INFORMATION:

- 1 Are nursing employees (RN,LPN,NA) represented by a union? No
- 2 Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below.
Use the drop down list to identify the association.
- | Association Name | Amount |
|------------------|-----------------------------|
| <u>N/A</u> | <u> </u> |
| <u>-</u> | <u> </u> |
| <u>-</u> | <u> </u> |
| | <u>-</u> Total |
- 3 List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.
- | | |
|------------|-----------------------------|
| <u>N/A</u> | <u> </u> |
| <u>-</u> | <u> </u> |
| <u>-</u> | <u> </u> |
| | <u>-</u> Total |
- 4 EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)
- | | |
|------------|-----------------------|
| <u>N/A</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> |
| | <u>-</u> |
| | <u>-</u> Total |
- 5 Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 132,581 Line 10-2
- 6 Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- 7 Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 413,421
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. \$ - Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- 12 Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? No
- 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?** No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- 13 Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Plante & Moran PLLC
- 14 Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? Yes
- 15 Has a schedule for the legal fees reported on the cost report been provided by the facility? Yes
See page 39 of the instructions for details.
Attach invoices and a summary of services for all architect and appraisal fees.