FOR BHF USE

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2018
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2018)

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: 0049239

Facility Name: Carlinville Rehabilitation & Health Care Center

Address: 751 North Oak Street (Number) Carlinville (City) 62626 (Zip Code)

County: Macoupin

Telephone Number: (217) 854-2511 **Fax #** (217) 854-4377

HFS ID Number:

Date of Initial License for Current Owners: 2/1/2008

Type of Ownership:

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

In the event there are further questions about this report, please contact:
Name: Kevin Wellen, CPA **Telephone Number:** (314) 925-4446
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 1/1/2018 to 12/31/2018 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer

(Signed) (Date)
(Print Name and Title) Kevin Wellen, CPA, Director
(Firm Name & Address) 600 Washington Ave, Suite 1800, St. Louis MO 63101
(Telephone) (314) 925-4446 Fax # (314) 925-4350

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	98	Skilled (SNF)	98	35,770	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	98	TOTALS	98	35,770	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14,263	4,611	5,747	24,621	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,263	4,611	5,747	24,621	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 68.83%

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 [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 2/1/2008

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 2/1/2008 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 98 and days of care provided 2,149

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [ ]

Tax Year: 12/31/2018 Fiscal Year: 12/31/2018

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

Facility Name & ID Number Carlinville Rehabilitation & Health Care Cen # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary		3,936	303,520	307,456		307,456		307,456			1
2	Food Purchase		14,733		14,733		14,733	(714)	14,019			2
3	Housekeeping		10,279	104,768	115,047		115,047		115,047			3
4	Laundry		13,953	69,846	83,799		83,799		83,799			4
5	Heat and Other Utilities			92,914	92,914		92,914		92,914			5
6	Maintenance	33,135	7,732	42,553	83,420		83,420	2,058	85,478			6
7	Other (specify):*											7
8	TOTAL General Services	33,135	50,633	613,601	697,369		697,369	1,344	698,713			8
	B. Health Care and Programs											
9	Medical Director					16,500	16,500		16,500			9
10	Nursing and Medical Records	1,397,487	91,919	46,484	1,535,890	(16,500)	1,519,390	1,162	1,520,552			10
10a	Therapy											10a
11	Activities	40,407	5,202	34,703	80,312		80,312		80,312			11
12	Social Services	38,893		7,993	46,886		46,886		46,886			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,476,787	97,121	89,180	1,663,088		1,663,088	1,162	1,664,250			16
	C. General Administration											
17	Administrative	85,872			85,872		85,872		85,872			17
18	Directors Fees											18
19	Professional Services			100,970	100,970		100,970	249,900	350,870			19
20	Dues, Fees, Subscriptions & Promotions			13,947	13,947		13,947	(2,444)	11,503			20
21	Clerical & General Office Expenses	99,626	20,694	292,847	413,167		413,167	(253,479)	159,688			21
22	Employee Benefits & Payroll Taxes			270,412	270,412		270,412		270,412			22
23	Inservice Training & Education			(223)	(223)		(223)		(223)			23
24	Travel and Seminar			12,307	12,307		12,307		12,307			24
25	Other Admin. Staff Transportation			14,313	14,313		14,313	(6,779)	7,534			25
26	Insurance-Prop.Liab.Malpractice			220,035	220,035		220,035		220,035			26
27	Other (specify):*											27
28	TOTAL General Administration	185,498	20,694	924,608	1,130,800		1,130,800	(12,802)	1,117,998			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,695,420	168,448	1,627,389	3,491,257		3,491,257	(10,296)	3,480,961			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.

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center #0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			2,436	2,436		2,436	75,434	77,870			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			3,872	3,872		3,872	56,607	60,479			32
33	Real Estate Taxes			32,122	32,122		32,122	(1,180)	30,942			33
34	Rent-Facility & Grounds			221,871	221,871		221,871	(221,871)				34
35	Rent-Equipment & Vehicles			7,415	7,415		7,415		7,415			35
36	Other (specify):* **Mortgage Ins**							13,206	13,206			36
37	**TOTAL Ownership**			267,716	267,716		267,716	(77,804)	189,912			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		154,946	399,919	554,865		554,865		554,865			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			189,737	189,737		189,737		189,737			42
43	Other (specify):* **Marketing**	61,468		19,829	81,297		81,297	(81,297)				43
44	**TOTAL Special Cost Centers**	61,468	154,946	609,485	825,899		825,899	(81,297)	744,602			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,756,888	323,394	2,504,590	4,584,872		4,584,872	(169,397)	4,415,475			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 Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	(714)	2		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	3,342	30		9
10	Interest and Other Investment Income	(11,515)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment	(8,295)	21		19
20	Contributions	(500)	21		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(27,463)	21		24
25	Fund Raising, Advertising and Promotional	(19,829)	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	(70,716)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (135,690)		$	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 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)	(33,707)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (33,707)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (169,397)		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.			$		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

Carlinville Rehabilitation & Health Care Center

ID# 0049239

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Lobbying Dues	$ (1,944)	20	1
2	Misc Income	(25)	21	2
3	Marketing Salaries	(61,468)	43	3
4	Chamber of Commerce	(500)	20	4
5	Marketing Mileage	(6,779)	25	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				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**	(70,716)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(714)	0	0	0	0	0	0	0	0	0	0	(714)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	2,058	0	0	0	0	0	0	0	0	0	2,058	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(714)	2,058	0	0	0	0	0	0	0	0	0	1,344	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	1,162	0	0	0	0	0	0	0	0	0	1,162	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	1,162	0	0	0	0	0	0	0	0	0	1,162	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	6,882	243,018	0	0	0	0	0	0	0	0	249,900	19
20	Fees, Subscriptions & Promotions	(2,444)	0	0	0	0	0	0	0	0	0	0	(2,444)	20
21	Clerical & General Office Expenses	(36,283)	2,208	(219,404)	0	0	0	0	0	0	0	0	(253,479)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	(6,779)	0	0	0	0	0	0	0	0	0	0	(6,779)	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(45,506)	9,090	23,614	0	0	0	0	0	0	0	0	(12,802)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(46,220)	12,310	23,614	0	0	0	0	0	0	0	0	(10,296)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 **Report Period Beginning:** 1/1/2018 **Ending:** 12/31/2018

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	3,342	66,950	5,142	0	0	0	0	0	0	0	0	75,434	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(11,515)	68,122	0	0	0	0	0	0	0	0	0	56,607	32
33	Real Estate Taxes	0	(1,180)	0	0	0	0	0	0	0	0	0	(1,180)	33
34	Rent-Facility & Grounds	0	(221,871)	0	0	0	0	0	0	0	0	0	(221,871)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	13,206	0	0	0	0	0	0	0	0	0	13,206	36
37	**TOTAL Ownership**	(8,173)	(74,773)	5,142	0	0	0	0	0	0	0	0	(77,804)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(81,297)	0	0	0	0	0	0	0	0	0	0	(81,297)	43
44	**TOTAL Special Cost Centers**	(81,297)	0	0	0	0	0	0	0	0	0	0	(81,297)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(135,690)	(62,463)	28,756	0	0	0	0	0	0	0	0	(169,397)	45

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 PG6-Supp		See PG6-Supp		See PG6-Supp		

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	$ 221,871	TI - Carlinville	100.00%	$	$ (221,871)	1
2	V	32	Interest		TI - Carlinville	100.00%	68,256	68,256	2
3	V	19	Legal/Accounting		TI - Carlinville	100.00%	6,882	6,882	3
4	V	36	Mortgage Insurance		TI - Carlinville	100.00%	13,206	13,206	4
5	V	30	Depreciation		TI - Carlinville	100.00%	66,950	66,950	5
6	V	32	Amortization of Financing costs		TI - Carlinville	100.00%	1,750	1,750	6
7	V	33	Real Estate Taxes	32,122	TI - Carlinville	100.00%	30,942	(1,180)	7
8	V	26	Insurance	7,625	TI - Carlinville	100.00%	7,625		8
9	V	6	Maintenance		TI - Carlinville	100.00%	2,058	2,058	9
10	V	10	Nursing		TI - Carlinville	100.00%	1,162	1,162	10
11	V	21	Small Equip		TI - Carlinville	100.00%	2,208	2,208	11
12	V	32	Interest	1,884	JCT Capital			(1,884)	12
13	V								13
14	Total			$ 263,502			$ 201,039	$ * (62,463)	14

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

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Insurance	$ 2,296	CarePlus Health Plans		$ 2,296	$	15
16	V	19	Management - Operating	32,889	Tutera Health Care Services	100.00%	275,907	243,018	16
17	V	30	Management - Depreciation		Tutera Health Care Services	100.00%	5,142	5,142	17
18	V	21	Management Fee	219,404	Tutera Health Care Services	100.00%		(219,404)	18
19	V	10	Nursing LPNs	169	Auburn Nursing & Rehab		169		19
20	V	21	Admin wages	137	Hillsboro Rehab & Healthcare		137		20
21	V	10	Nursing LPNs	452	Hillsboro Rehab & Healthcare		452		21
22	V	25	Mileage Reimbursement	82	Hillsboro Rehab & Healthcare		82		22
23	V	06	Maintenance	122	Hillsboro Rehab & Healthcare		122		23
24	V	10	Nursing Admin Purchased Svs	694	Mattoon Rehab & Health Care Center		694		24
25	V	25	Mileage Reimbursement	193	Metropolis Nursing & Rehab Center		193		25
26	V	10	Nursing Admin Purchased Svs	1,436	Metropolis Nursing & Rehab Center		1,436		26
27	V	10	Nursing Admin Purchased Svs	201	Moweaqua Rehab & Health		201		27
28	V	25	Mileage Reimbursement	168	Moweaqua Rehab & Health		168		28
29	V	06	Maintenance Services	274	Moweaqua Rehab & Health		274		29
30	V	26	Insurance	208,740	LTC Plus Insurance, Inc		208,740		30
31	V	19	Data Processing Fees	43	Walnut Creek Management		43		31
32	V	20	Employement Ads, Licenses	2,634	Walnut Creek Management		2,634		32
33	V	22	Employement Expense	208	Walnut Creek Management		208		33
34	V	21	Postage & Small Equip	1,372	Walnut Creek Management		1,372		34
35	V	6	Vehicle Expense & Supplies	833	Walnut Creek Management		833		35
36	V	2	Dietary Small Equip	291	Walnut Creek Management		291		36
37	V	10	Nursing Supplies	127	Walnut Creek Management		127		37
38	V	24	Nursing Travel/Seminar	255	Walnut Creek Management		255		38
39	Total			$ 473,020			$ 501,776	$ * 28,756	39

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

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

VII. RELATED PARTIES

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

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1	Tutera Investments, Inc.	1%	Auburn Rehab & Health Care Center	Aubura, IL	The Atriums Senior Li	Overland Park, KS	IL/Al	1
2	JCT FLP, LLC	99%	Windsor Rehab & Health Care Center	Terrell, TX	Carnegie Village Senio	Belton, MO	IL/Al	2
3			Bethany Rehab & Health Care Center	DeKalb, IL	Continua Home Healt	Kansas City, MO	Home Health	3
4			Coulterville Rehab & Health Care Center	Coulterville, IL	Country Gardens Asst	Muskogee OK	AL	4
5			Crystal Pines Rehab & Health Care Center	Crystal Lake, IL	Lamar Court Assisted	Overland Park, KS	AL	5
6			Dixon Rehab & Health Care Center	Dixon, IL	Oakley Court Assisted	Freeport, IL	AL	6
7			Fair Oaks Rehab & Health Care Center	South Beloit, IL	Rose Estates Assisted I	Overland Park, KS	AL	7
8			Hamilton Memorial Rehab & Health Care Cent	McLeansboro, IL	Stratford Commons M	Overland Park, KS	Memory Care	8
9			Highland Rehab & Health Care Center	Kansas City, MO	Victory Hills Senior Li	Kansas City, MO	IL/Al	9
10			Hillsboro Rehab & Health Care Center	Hillsboro, IL	Wesley Court Assisted	Boiling Springs, SC	AL	10
11			Lakeland Rehab & Health Care Center	Effingham, IL	Willow Place Asst. Liv	Laurinburg, NC	AL	11
12			Mettoon Rehab & Health Care Center	Mattoon, IL	Bright Oaks of Aurora	Aurora, IL	AL	12
13			Meridian Rehab & Health Care Center	Wichita, KS	Paradise Park Assisted	Fox Lake, IL	AL	13
14			Metropolis Rehab & Health Care Center	Metropolis, IL	TI - Carlinville, LLC	Carlinville, IL	Building Company	14
15			Monterey Park Rehab & Health Care Center	Independence, MO	Columbia 7611 LLC	Kansas City, MO	Building Company	15
16			Montgomery Children's Specialty Center	Montgomery, AL	Tutera Health Care Se	Kansas City, MO	Mgmt Company	16
17			Charlton Place Rehab & Health Care Center	Deatsville, AL	CarePlus Health Plans	Kansas City, MO	Insurance Company	17
18			Westridge Gardens Rehab & Health Care Cente	Raytown, MO	Walnut Creek Mgmt C	Kansas City, MO	Mgmt Company	18
19			Willow Care Rehab & Health Care Center	Hannibal, MO	Walnut Creek New En	Kansas City, MO	Mgmt Company	19
20			Holly Hill Rehab & Health Care Center	Sulphur, LA	LTC Plus Insurance Ir	Kansas City, MO	Insurance Company	20
21			Rosewood Rehab & Health Care Center	Lake Charles, LA	Tutera Investments, In	Kansas City, MO	Mgmt Company	21
22			St. Paul's Senior Community	Belleville, IL	JCT Capital Inc	Kansas City, MO	Mgmt Company	22
23			Greenfield Manor	Greenfield, IA	Residence at Pleasonto	Pleasontan	Al/IL	23
24			Griswold Care Center	Griswold, IA	Mt Ayr	Mt.Ayr, IA	AL/IL	24
25			Moweaqua Rehab & Health Care Center	Moweaqua, IL	Missiona Chateua Seni	Prairie Village, KS	AL/IL	25
26			Stratford Rehab & Health Care Center	Overland Park, KS				26
27			Carnegie Village Rehab & Health Care Center	Belton, MO				27
28			Tiffany Springs Rehab & Health Care Center	Kansas City, MO				28
29			Northland Rehab & Health Care Center	Kansas City, MO				29
30			Westview of Derby	Derby, KS				30

Facility Name & ID Number Carlinville Rehabilitation & Health Care Ce # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	N/A								$		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 Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 2/31/2018

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization: Tutera Health Care Services
Street Address: 7611 State Line Road
City / State / Zip Code: Kansas City, MO 64114
Phone Number: (816) 444-0900
Fax Number: (816) 822-0081

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	19	Management Fee - Operating	Direct Costs	193,500,518	48	$ 12,214,787	$ 8,837,460	4,289,258	$ 270,761	1
2	30	Management Fee - Deprecition	Direct Costs	193,500,518	48	231,947		4,289,258	5,141	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					$ 12,446,734	$ 8,837,460		$ 275,902	25

Facility Name & ID Number Carlinville Rehabilitation & Health Care Cen # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	HUD		X	Mortgage			$	$ 2,630,745			$ 69,350	1
2	Amortize Financing Costs - HUD		X								1,750	2
3	Interest Income Offset										(1,095)	3
4	LOC										1,989	4
5												5
	Working Capital											
6	JCT Capital	X		Note Payable			661,000	834,018		0.0100	1,884	6
7	Interest Income Offset										(11,515)	7
8	Related Party Offset										(1,884)	8
9	TOTAL Facility Related						$ 661,000	$ 3,464,763			$ 60,479	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 661,000	$ 3,464,763			$ 60,479	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 13,206 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.)

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

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2017 report. **Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$	32,672	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.)	$	31,492	2
3. Under or (over) accrual (line 2 minus line 1).	$	(1,180)	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	$	32,122	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.	$	30,942	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2013	38,721	8
	2014	39,415	9
	2015	39,765	10
	2016	31,549	11
	2017	31,492	12

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2017	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

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.

2017 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Carlinville Rehabilitation & Health Care Center COUNTY Macoupin

FACILITY IDPH LICENSE NUMBER 0049239

CONTACT PERSON REGARDING THIS REPORT Kevin Wellen, CPA

TELEPHONE (314) 925-4446 FAX #: (314) 925-4350

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2017 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 2017.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	12-002-056-00	Long-Term Care	$ 31,492.22	$ 31,492.22
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 31,492.22	$ 31,492.22

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? _____ YES X 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 a copy of the original 2017 tax bills which were listed in Section A to this statement. Be sure to use the 2017 tax bill which is normally paid during 2018.

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.

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 2,500 B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

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 [ ] (b) Rent equipment from a Related Organization. [X] (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. 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:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Long-Term Care	2,500	2008	$ 192,000	1
2					2
3	TOTALS	2,500		$ 192,000	3

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XI. OWNERSHIP COSTS (continued)

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

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	98		2008	1975	$ 1,968,000	$ 50,462	39	$ 50,462	$	$ 548,769	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	2009 Improvements			2009	5,475	508	Various	508		4,999	9
10	2010 Improvements			2010	24,938	2,191	Various	2,191		18,566	10
11	2012 Improvements			2012	6,590	659	10	659		6,590	11
12	Main Roof Repair			2015	5,980	399	15	399		1,262	12
13	Asphalt Replacement			2015	11,900	793	15	793		2,909	13
14											14
15	Home Office Allocation					5,142		5,142			15
16											16
17	2013 Improvements (TI Carlinville)			2013	346,467	8,884	39	8,884		50,341	17
18	Roof Replacement (TI Carlinville)			2016	56,480	5,648	10	5,648		14,591	18
19	Rooftop AC Unit (TI Carlinville)			2017	6,000	857	7	857		1,714	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

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

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

See Page 12A, Line 70 for total

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,431,830	$ 75,543		$ 75,543	$	$ 649,741	70

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

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	$ 24,272	$ 2,327	$ 2,327	$	Various	$ 11,434	71
72	Current Year Purchases							72
73	Fully Depreciated Assets	290,830				Various	290,830	73
74								74
75	TOTALS	$ 315,102	$ 2,327	$ 2,327	$		$ 302,264	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				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	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)	$ 2,938,932	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 77,870	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 77,870	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 952,005	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		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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: ____ *

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.	/2019	$
13.	/2020	$
14.	/2021	$

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: $ 7,415 Description: Dishwasher, Washers, Copiers (See WTB)
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

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

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

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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
   - [X] NO

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

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

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

C. CONTRACTUAL INCOME

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

$

D. NUMBER OF CNAs TRAINED

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

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

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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	V39-03	hrs	$	2,356	$ 172,777	$	2,356	$ 172,777	1
2	Licensed Speech and Language Development Therapist	V39-03	hrs		515	39,344		515	39,344	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V39-03	hrs		2,170	152,260	714	2,170	152,974	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	V39-02	# of prescrpts				71,290		71,290	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):									12
13	Other (specify): See WTB					35,538	82,942		118,480	13
14	TOTAL			$	5,042	$ 399,919	$ 154,946	5,042	$ 554,865	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.

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XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018 (last day of reporting year)

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

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 291,282	$ 299,087	1
2	Cash-Patient Deposits	45,278	45,278	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	490,222	490,222	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments		268,790	5
6	Prepaid Insurance	159,686	172,102	6
7	Other Prepaid Expenses	281,719	281,719	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,268,187	$ 1,557,198	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		192,000	13
14	Buildings, at Historical Cost		2,376,947	14
15	Leasehold Improvements, at Historical Cost	54,883	54,883	15
16	Equipment, at Historical Cost	52,672	315,102	16
17	Accumulated Depreciation (book methods)	(81,947)	(964,114)	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 (spe PP&E Tax Adj		(814,509)	22
23	Other(specify): Other Assets	(14,106)	(14,106)	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 11,502	$ 1,146,203	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,279,689	$ 2,703,401	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 457,273	$ 457,273	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	45,278	45,278	28
29	Short-Term Notes Payable	834,018	834,018	29
30	Accrued Salaries Payable	119,740	119,740	30
31	Accrued Taxes Payable (excluding real estate taxes)	46,823	78,945	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Resident and Employee Deposits	597	597	36
37	Other Accrued Expenses	29,909	35,609	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,533,638	$ 1,571,460	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,578,238	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 2,578,238	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,533,638	$ 4,149,698	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (253,949)	$ (1,446,297)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,279,689	$ 2,703,401	48

***(See instructions.)**

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XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (62,217)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (62,217)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(191,732)	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)**	$ (191,732)	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)**	$ (253,949)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,709,973	1
2	Discounts and Allowances for all Levels	(1,805,601)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 1,904,372	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	2,149,372	6
7	Oxygen	30,100	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 2,179,472	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	714	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	184,379	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	13,122	19
20	Radiology and X-Ray		20
21	Other Medical Services	99,541	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 297,756	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	11,515	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 11,515	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	Miscellaneous Income	25	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 25	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,393,140	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	697,369	31
32	Health Care	1,663,088	32
33	General Administration	1,130,800	33
	B. Capital Expense		
34	Ownership	267,716	34
	C. Ancillary Expense		
35	Special Cost Centers	636,162	35
36	Provider Participation Fee	189,737	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,584,872	40
41	**Income before Income Taxes (line 30 minus line 40)****	(191,732)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (191,732)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 2,329,050	44
45	Private Pay - Net Inpatient Revenue	507,636	45
46	Medicare - Net Inpatient Revenue	(732,910)	46
47	Other-(specify) Managed Care	(199,404)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 1,904,372	49

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

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

******Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

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

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,880	2,106	$ 85,937	$ 40.81	1
2	Assistant Director of Nursing					2
3	Registered Nurses	10,044	10,757	278,621	25.90	3
4	Licensed Practical Nurses	19,281	20,480	425,745	20.79	4
5	CNAs & Orderlies	43,082	44,484	592,751	13.33	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	598	598	9,183	15.36	9
10	Activity Assistants	2,297	2,472	31,224	12.63	10
11	Social Service Workers	2,119	2,283	38,893	17.04	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants					15
16	Dishwashers					16
17	Maintenance Workers	1,974	2,154	33,135	15.38	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	2,160	2,420	85,872	35.48	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,327	7,639	99,626	13.04	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,119	1,267	14,433	11.39	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing Directo	1,856	2,080	61,468	29.55	33
34	TOTAL (lines 1 - 33)	93,737	98,740	$ 1,756,888 *	$ 17.79	34

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

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	$ 303,520	V01-3	35
36	Medical Director	Monthly	16,500	V09-5	36
37	Medical Records Consultant	Monthly	599	V10-3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	7,382	V10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	32,019	V11-3	44
45	Social Service Consultant	Monthly	7,993	V12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 368,013		49

C. CONTRACT NURSES

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

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XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Alisha Heyen	Adminstrator	0	$ 68,851
Monic Plymale	Adminstrator	0	17,021
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 85,872

B. Administrative - Other

Description	Amount
N/A	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Other Accural	Legal	$ 20,000
Daniel Maher Law Offices	Legal	820
Secure Results LLC	Legal	250
CliftonLarsonAllen LLP	Accounting/Cost Report	13,362
PointClickCare Technologies	Data Processing	22,330
Walnut Creek Mgmt Co LLC	Data Processing	36,516
Ability Network	Data Processing	1,202
Curaspan Health Group	Professional Services	2,686
Allscripts HealthCare LLC	Professional Services	2,280
Pinnacle Quality Insight	Professional Services	1,314
Property Valuation Services	Professional Services	100
Futures in Rehbiliation Mgmt	Professional Services	110
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 100,970

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 44,195
Unemployment Compensation Insurance	
FICA Taxes	152,527
Employee Health Insurance	68,122
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Benefits	5,568
TOTAL (agree to Schedule V, line 22, col.8)	$ 270,412

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

Description	Line #	Amount
N/A		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	3,160
Health Care Worker Background Check	
(Indicate # of checks performed 46)	468
Patient Background Checks	
IL Health Care Association	6,468
Chamber of Commerce Dues	500
IL Secretary of State	158
Other Dues & Subcriptions	564
Other Licenses	2,629
Less: Public Relations Expense	(2,444)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 11,503

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	12,307
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 12,307

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Carlinville Rehabilitation & Health Care Center # 0049239 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IL Health Care Association, $6,468**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **Yes** If YES, have these costs
been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **N/A**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **17,818** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **Yes** If NO, attach a complete explanation.

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

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions fo
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
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Departmen
during this cost report period. $ **189,737**
This amount is to be recorded on line 42 of Schedule V.

(12) 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.

(13) Have costs for all supplies and services which are of the type that can be billed tc
the Department, in addition to the daily rate, been properly classifiec
in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services fo
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.

(15) 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? **No** Indicate the amount. $ **0**

(16) 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 fo
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%**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all othe
times when not in use? **N/A**
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**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A**

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

(19) 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