FOR BHF USE

LL1

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.

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

I. IDPH License ID Number: 0052597

Facility Name: Coulterville Rehabilitation & Health Care Center

Address: 13138 State Route (Number) Coulterville (City) 62237 (Zip Code)

County: Randolph

Telephone Number: (618) 758-2256 **Fax #** (618) 758-3506

HFS ID Number:

Date of Initial License for Current Owners: 1/1/2014

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 Coulterville Rehabilitation & Health Care Center # 0052597 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	75	Skilled (SNF)	75	27,375	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	75	TOTALS	75	27,375	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	11,045	8,571	4,922	24,538	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	11,045	8,571	4,922	24,538	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.64%

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 1/1/2014

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 1/1/0214 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 75 and days of care provided 3,918

Medicare Intermediary Wisconsin Physician Services

IV. ACCOUNTING BASIS

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

Is your fiscal year identical to your tax year? YES [X] 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 Coulterville Rehabilitation & Health Care Ce # 0052597 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	183,221	14,679	5,915	203,815		203,815		203,815			1
2	Food Purchase		165,731		165,731		165,731	(3,216)	162,515			2
3	Housekeeping		9,848	101,021	110,869		110,869		110,869			3
4	Laundry		7,110	67,340	74,450		74,450		74,450			4
5	Heat and Other Utilities			122,479	122,479		122,479		122,479			5
6	Maintenance	32,814	10,406	48,277	91,497		91,497	8,058	99,555			6
7	Other (specify):*											7
8	TOTAL General Services	216,035	207,774	345,032	768,841		768,841	4,842	773,683			8
	B. Health Care and Programs											
9	Medical Director					12,000	12,000		12,000			9
10	Nursing and Medical Records	1,350,984	79,985	25,614	1,456,583	(12,000)	1,444,583	3,977	1,448,560			10
10a	Therapy											10a
11	Activities	52,053	4,635	8,133	64,821		64,821		64,821			11
12	Social Services	33,593		2,465	36,058		36,058		36,058			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	1,436,630	84,620	36,212	1,557,462		1,557,462	3,977	1,561,439			16
	C. General Administration											
17	Administrative	98,208			98,208		98,208		98,208			17
18	Directors Fees											18
19	Professional Services			108,610	108,610		108,610	240,433	349,043			19
20	Dues, Fees, Subscriptions & Promotions			17,610	17,610		17,610	(1,569)	16,041			20
21	Clerical & General Office Expenses	97,572	15,439	345,589	458,600		458,600	(331,376)	127,224			21
22	Employee Benefits & Payroll Taxes			310,341	310,341		310,341		310,341			22
23	Inservice Training & Education			1,755	1,755		1,755		1,755			23
24	Travel and Seminar			1,825	1,825		1,825		1,825			24
25	Other Admin. Staff Transportation			7,282	7,282		7,282	(5,325)	1,957			25
26	Insurance-Prop.Liab.Malpractice			175,033	175,033		175,033	416	175,449			26
27	Other (specify):*											27
28	TOTAL General Administration	195,780	15,439	968,045	1,179,264		1,179,264	(97,421)	1,081,843			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,848,445	307,833	1,349,289	3,505,567		3,505,567	(88,602)	3,416,965			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 Coulterville Rehabilitation & Health Care Center #0052597 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			4,156	4,156		4,156	233,700	237,856			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			280	280		280	100,195	100,475			32
33	Real Estate Taxes			80,169	80,169		80,169		80,169			33
34	Rent-Facility & Grounds			237,651	237,651		237,651	(237,651)				34
35	Rent-Equipment & Vehicles			6,813	6,813		6,813		6,813			35
36	Other (specify):* **Mortgage Ins**							21,190	21,190			36
37	**TOTAL Ownership**			329,069	329,069		329,069	117,434	446,503			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		154,274	593,172	747,446		747,446		747,446			39
40	Barber and Beauty Shops			14,510	14,510		14,510		14,510			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			166,345	166,345		166,345		166,345			42
43	Other (specify):* **Marketing**	28,662		28,023	56,685		56,685	(56,685)				43
44	**TOTAL Special Cost Centers**	28,662	154,274	802,050	984,986		984,986	(56,685)	928,301			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,877,107	462,107	2,480,408	4,819,622		4,819,622	(27,853)	4,791,769			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 Coulterville Rehabilitation & Health Care Center # 0052597 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	(3,216)	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	3,230	30		9
10	Interest and Other Investment Income	(10,725)	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	(11,944)	21		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	(36,162)	21		24
25	Fund Raising, Advertising and Promotional	(28,023)	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	(48,280)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (135,120)		$	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)	107,267		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 107,267		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (27,853)		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

STATE OF ILLINOIS

Coulterville Rehabilitation & Health Care Center

ID# 0052597

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Lobbying Dues	$ (1,519)	20	1
2	Chamber of Commerce Dues	(50)	20	2
3	Misc Income	(12,724)	21	3
4	Marketing Salaries	(28,662)	43	4
5	Marketing Mileage	(5,325)	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**	(48,280)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 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	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(3,216)	0	0	0	0	0	0	0	0	0	0	(3,216)	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	8,058	0	0	0	0	0	0	0	0	0	8,058	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(3,216)	8,058	0	0	0	0	0	0	0	0	0	4,842	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	3,977	0	0	0	0	0	0	0	0	0	3,977	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	3,977	0	0	0	0	0	0	0	0	0	3,977	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	12,180	228,253	0	0	0	0	0	0	0	0	240,433	19
20	Fees, Subscriptions & Promotions	(1,569)	0	0	0	0	0	0	0	0	0	0	(1,569)	20
21	Clerical & General Office Expenses	(60,830)	1,033	(271,579)	0	0	0	0	0	0	0	0	(331,376)	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	(5,325)	0	0	0	0	0	0	0	0	0	0	(5,325)	25
26	Insurance-Prop.Liab.Malpractice	0	416	0	0	0	0	0	0	0	0	0	416	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(67,724)	13,629	(43,326)	0	0	0	0	0	0	0	0	(97,421)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(70,940)	25,664	(43,326)	0	0	0	0	0	0	0	0	(88,602)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 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	3,230	225,045	5,425	0	0	0	0	0	0	0	0	233,700	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(10,725)	111,200	(280)	0	0	0	0	0	0	0	0	100,195	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(237,651)	0	0	0	0	0	0	0	0	0	(237,651)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	21,190	0	0	0	0	0	0	0	0	0	21,190	36
37	TOTAL Ownership	(7,495)	119,784	5,145	0	0	0	0	0	0	0	0	117,434	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):*	(56,685)	0	0	0	0	0	0	0	0	0	0	(56,685)	43
44	TOTAL Special Cost Centers	(56,685)	0	0	0	0	0	0	0	0	0	0	(56,685)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(135,120)	145,448	(38,181)	0	0	0	0	0	0	0	0	(27,853)	45

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 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	$ 237,651	TI Coulterville LLC	100.00%	$	$ (237,651)	1
2	V	32	Interest		TI Coulterville LLC	100.00%	105,233	105,233	2
3	V	19	Legal & Accounting Fees		TI Coulterville LLC	100.00%	12,180	12,180	3
4	V	21	Small Equip		TI Coulterville LLC	100.00%	1,033	1,033	4
5	V	36	Mortgage Insurance		TI Coulterville LLC	100.00%	21,190	21,190	5
6	V	30	Depreciation		TI Coulterville LLC	100.00%	225,045	225,045	6
7	V	32	Amortization of Financing Costs		TI Coulterville LLC	100.00%	5,967	5,967	7
8	V	06	Maintenance		TI Coulterville LLC	100.00%	8,058	8,058	8
9	V	33	Real Estate Taxes	80,169	TI Coulterville LLC	100.00%	80,169		9
10	V	26	Insurance	14,383	TI Coulterville LLC	100.00%	14,799	416	10
11	V	10	Nursing Small Equip		TI Coulterville LLC	100.00%	3,977	3,977	11
12	V								12
13	V								13
14	Total			$ 332,203			$ 477,651	$ * 145,448	14

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

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 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	21	Management Fee	$ 271,579	Tutera Health Care Services	100.00%	$	$ (271,579)	15
16	V	19	Mangement - Operating	57,451	Tutera Health Care Services	100.00%	285,704	228,253	16
17	V	30	Mangement - Depreciation		Tutera Health Care Services	100.00%	5,425	5,425	17
18	V	1	Dietary Small Equip	407	Walnut Creek Management		407		18
19	V	10	Nursing Supplies & Small Equip	281	Walnut Creek Management		281		19
20	V	19	Legal fees	200	Walnut Creek Management		200		20
21	V	20	Employment Ads & Licenses	2,592	Walnut Creek Management		2,592		21
22	V	21	Postage/Small Equip/Telephone	3,259	Walnut Creek Management		3,259		22
23	V	10	Nursing Aides Agency	288	Moweaqua Rehab & Health Care Center		288		23
24	V	6	Maintenance Supplies	229	Carlinville Rehab & Health Care Center		229		24
25	V	26	Insurance	160,357	LTC Plus Insurance, Inc.		160,357		25
26	V	22	Insurance	3,946	CarePlus Insurance, Inc.		3,946		26
27	V	32	Interest	280	JCT Capital, Inc			(280)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 500,869			$ 462,688	$ * (38,181)	39

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

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 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	JCT FLP, LLC	99%	Auburn Rehab & Health Care Center	Auburn IL	The Atriums Senior Li	Overland Park, KS	IL/AL	1
2	JCT Investments, LLC	1%	Windsor Rehab & Health Care Center	Terrell, TX	Cernegie Village Senio	Belton, MO	IL/AL	2
3			Bethany Rehab & Health Care Center	Deklb, IL	Continua Home Healt	Kansas City, MO	Home Health	3
4			Carlinville Rehab & Health Care Center	Carlinville, 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			Mattoon 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 Couterville, LLC	Coulterville, IL	Building Company	14
15			Monterey Park Rehab & Health Care Center	Independence, MO	Columiba 7611 LLC	Kansas City, MO	Building Company	15
16			Montgomery Children's Speciality Center	Montgomery, AL	Tutera Health Care Se	Kansas City, MO	Mgmt Company	16
17			Charlton Place Rehab & Health Care Center	Deatsville, AL	CarePlus Health Plus	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	Tutera Investments, In	Kansas City, MO	Mgmt Company	20
21			Rosewood Rehab & Health Care Center	Lake Charles, LA	JCT Capital, Inc.	Kansas City, MO	Mgmt Company	21
22			St. Paul's Senior Community	Belleville, IL	Tutera Group Inc.	Kansas City, MO	Mgmt Company	22
23			Greenfield Manor	Greenfield, IA	LTC Plus Insurance, I	Kansas City, MO	Insurance Company	23
24			Griswold Care Center	Griswold, IA	Residence at Pleasonto	Pleasontan	Al/IL	24
25			Moweaqu Rehab & Health Care Center	Mowequa, IL	Mt Ayr	Mt.Ayr, IA	AL/IL	25
26			Stratford Rehab & Health Care Center	Overland Park, KS	Missiona Chateua Seni	Prairie Village, KS	AL/IL	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 Coulterville Rehabilitation & Health Care C # 0052597 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 Coulterville Rehabilitation & Health Care Center # 0052597 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, Missouri 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	4,525,931	$ 285,701	1
2	30	Management Fee - Depreciation	Direct Costs	193,500,518	48	231,947		4,525,931	5,425	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		$ 291,126	25

Facility Name & ID Number Coulterville Rehabilitation & Health Care Ce # 0052597 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** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	HUD		X	Mortgage			$	$ 3,643,221			$ 106,515	1
2	Amortize Financing Costs - HUD		X								5,967	2
3	Interest Income Offset										(1,282)	3
4												4
5												5
	Working Capital											
6	JCT Capital	X		Note Payable			300,000			0.0100	280	6
7	Interest Income Offset										(10,725)	7
8	Related Party Offset										(280)	8
9	TOTAL Facility Related						$ 300,000	$ 3,643,221			$ 100,475	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 300,000	$ 3,643,221			$ 100,475	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ 21,190 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 Coulterville Rehabilitation & Health Care Center # 0052597 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.**	$	73,663	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.)	$	77,713	2
3. Under or (over) accrual (line 2 minus line 1).	$	4,050	3
4. Real Estate Tax accrual used for 2018 report. (Detail and explain your calculation of this accrual on the lines below.)	$	76,119	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.	$	80,169	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2013	79,539	8
2014	79,880	9
2015	79,850	10
2016	74,256	11
2017	77,713	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 Coulterville Rehabilitation & Health Care Center COUNTY Randolph

FACILITY IDPH LICENSE NUMBER 0052597

CONTACT PERSON REGARDING THIS REPORT Kevin Wellen, COA

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.	16-043-06-50	Long-Term Care	$ 77,712.50	$ 77,712.50
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 77,712.50	$ 77,712.50

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 Coulterville Rehabilitation & Health Care Center # 0052597 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,606 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (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	28,606	2014	$ 344,000	1
2					2
3	TOTALS	28,606		$ 344,000	3

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 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	75		2014	1999	$ 3,206,000	$ 116,582	27	$ 116,582	$	$ 587,768	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Water Softner System			2014	14,880	1,488	10	1,488		7,068	9
10	Attic Insulatoin			2014	7,012	1,002	7	1,002		4,925	10
11	Fire Dampers			2015	8,366	1,195	7	1,195		3,665	11
12	Trunk Line Replacement- Spinkler System			2016	16,900	2,414	7	2,414		3,682	12
13											13
14	Home Office Allocation					5,425		5,425			14
15											15
16	Parking Lot Update (TI Coulterville)			2017	10,119	961	15	961		1,467	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

*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 Coulterville Rehabilitation & Health Care Center # 0052597 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	$ 767,314	$ 108,789	$ 108,789	$	7	$ 534,560	71
72	Current Year Purchases							72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 767,314	$ 108,789	$ 108,789	$		$ 534,560	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)	$ 4,374,591	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 237,856	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 237,856	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)	$ 1,143,135	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	WIP	$ 9,519	92
93			93
94			94
95		$ 9,519	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 Coulterville Rehabilitation & Health Care Center # 0052597 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: $ 6,813 Description: Dishwasher, Plant & Copier (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 Coulterville Rehabilitation & Health Care Center # 0052597 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.

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	V39-03	hrs	$	4,897	$ 249,748	$	4,897	$ 249,748	1
2	Licensed Speech and Language Development Therapist	V39-03	hrs		1,359	72,049		1,359	72,049	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	V39-03	hrs		5,275	237,359	85	5,275	237,444	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				104,255		104,255	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					34,016	49,934		83,950	13
14	TOTAL			$	11,531	$ 593,172	$ 154,274	11,531	$ 747,446	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.

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	$ 250,519	$ 287,922	1
2	Cash-Patient Deposits	7,884	7,884	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	582,063	582,063	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments		266,513	5
6	Prepaid Insurance	122,157	122,157	6
7	Other Prepaid Expenses	119,554	134,928	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Other Current Assets	23,214	23,214	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,105,391	$ 1,424,681	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		344,000	13
14	Buildings, at Historical Cost	47,158	3,261,461	14
15	Leasehold Improvements, at Historical Cost		10,119	15
16	Equipment, at Historical Cost	9,011	759,011	16
17	Accumulated Depreciation (book methods)	(22,236)	(1,143,135)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		113,868	19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): WIP & PP&E Tax Adj	(14,564)	(90,376)	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 19,369	$ 3,254,948	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,124,760	$ 4,679,629	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 418,345	$ 418,345	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	7,884	7,884	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	143,124	143,124	30
31	Accrued Taxes Payable (excluding real estate taxes)	19,465	96,178	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable		8,804	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Prelease Deposits	11,279	11,279	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 600,097	$ 685,614	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		3,643,221	39
40	Mortgage Payable			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)**	$	$ 3,643,221	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 600,097	$ 4,328,835	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 524,663	$ 350,794	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,124,760	$ 4,679,629	48

***(See instructions.)**

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 334,272	1
2	Restatements (describe):		2
3	**Distributions**	(450,000)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (115,728)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	640,391	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)**	$ 640,391	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)**	$ 524,663	24 *

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

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 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	$ 3,834,551	1
2	Discounts and Allowances for all Levels	(2,481,283)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 1,353,268	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	3,627,529	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 3,627,529	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	14,450	13
14	Non-Patient Meals	3,216	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	209,955	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	38,096	19
20	Radiology and X-Ray		20
21	Other Medical Services	190,050	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 455,767	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	10,725	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 10,725	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	Miscellaneous Income	12,724	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 12,724	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 5,460,013	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	768,841	31
32	Health Care	1,557,462	32
33	General Administration	1,179,264	33
	B. Capital Expense		
34	Ownership	329,069	34
	C. Ancillary Expense		
35	Special Cost Centers	818,641	35
36	Provider Participation Fee	166,345	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,819,622	40
41	**Income before Income Taxes (line 30 minus line 40)****	640,391	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 640,391	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,593,564	44
45	Private Pay - Net Inpatient Revenue	1,275,511	45
46	Medicare - Net Inpatient Revenue	(1,319,048)	46
47	Other-(specify) Managed Care	(196,759)	47
48	Other-(specify)		48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 1,353,268	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.**

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

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	1,778	2,002	$ 91,869	$ 45.89	1
2	Assistant Director of Nursing					2
3	Registered Nurses	13,663	14,622	373,934	25.57	3
4	Licensed Practical Nurses	15,423	16,692	337,159	20.20	4
5	CNAs & Orderlies	42,644	44,233	543,079	12.28	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,965	2,145	33,172	15.46	9
10	Activity Assistants	2,041	2,088	18,881	9.04	10
11	Social Service Workers	1,915	2,119	33,593	15.85	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	16,632	17,372	183,221	10.55	15
16	Dishwashers					16
17	Maintenance Workers	1,947	2,115	32,814	15.51	17
18	Housekeepers					18
19	Laundry					19
20	Administrator	1,864	2,080	98,208	47.22	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,424	5,955	97,572	16.38	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	489	489	4,943	10.11	31
32	Other Health Care(specify)					32
33	Other(specify) Marketing	1,416	1,428	28,662	20.07	33
34	TOTAL (lines 1 - 33)	107,201	113,340	$ 1,877,107 *	$ 16.56	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	$ 5,915	V01-3	35
36	Medical Director	Monthly	12,000	V09-5	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	8,169	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	4,058	V11-3	44
45	Social Service Consultant	Monthly	2,465	V12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 32,607		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	107	3,350	10-3	52
53	TOTAL (lines 50 - 52)	107	$ 3,350		53

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 Report Period Beginning: 1/1/2018 Ending: 12/31/2018

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Whitnet Oberlink	Administrator	0	$ 98,208
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 98,208

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
Daniel Maher Law Offices	Legal	$ 560
Hamlin & Burton Liablity Mgmt	Legal	734
Other Accural	Legal	11,106
CliftonLarsonAllen, LLP	Accounting/Cort Report	12,145
PointClickCare Technologies	Data Processing	20,525
Walnut Creek Mgmt Co, LLC	Data Processing	62,172
Pinnacle Quality Insight	Professional Services	1,268
Property Valuation Services	Professional Services	100
TOTAL (agree to Schedule V, line 19, column 3)		
(For legal fee disclosure, see page 39 of instructions)		$ 108,610

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 44,432
Unemployment Compensation Insurance	
FICA Taxes	146,474
Employee Health Insurance	112,891
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other Benefits	6,544
TOTAL (agree to Schedule V, line 22, col.8)	$ 310,341

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	9,674
Health Care Worker Background Check	
(Indicate # of checks performed 93)	936
Patient Background Checks	
IL Health Care Association	5,054
AANAC	124
Randolph County Health Department	375
Other Licenses	1,088
Other Dues & Subscriptions	359
Less: Public Relations Expense	(1,569)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 16,041

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,825
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,825

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Coulterville Rehabilitation & Health Care Center # 0052597 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, $5,504**

(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. $ **24,691** 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. $ **166,345**
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? **Yes** Indicate the amount. $ **3,216**

(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? **N/A**
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