

		FOR BHF USE						

LL1

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

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

I. IDPH License ID Number: <u>0052597</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																									
Facility Name: <u>Coulterville Rehab HCC</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/2025</u> to <u>12/31/2025</u> 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.																									
Address: <u>13138 State Route 13</u> <u>Coulterville</u> <u>62237</u> Number City Zip Code																											
County: <u>Randolph</u>																											
Telephone Number: <u>(618) 758-2256</u> Fax # <u>(618) 758-3506</u>																											
HFS ID Number: _____																											
Date of Initial License for Current Owners: _____		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____																									
Type of Ownership:																											
<table><tr><td>☐ VOLUNTARY, NON-PROFIT</td><td>☒ PROPRIETARY</td><td>☐ GOVERNMENTAL</td></tr><tr><td>☐ Charitable Corp.</td><td>☐ Individual</td><td>☐ State</td></tr><tr><td>☐ Trust</td><td>☐ Partnership</td><td>☐ County</td></tr><tr><td>IRS Exemption Code _____</td><td>☐ Corporation</td><td>☐ Other _____</td></tr><tr><td></td><td>☐ "Sub-S" Corp.</td><td>_____</td></tr><tr><td></td><td>☒ Limited Liability Co.</td><td>_____</td></tr><tr><td></td><td>☐ Trust</td><td>_____</td></tr><tr><td></td><td>☐ Other</td><td>_____</td></tr></table>		☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL	☐ Charitable Corp.	☐ Individual	☐ State	☐ Trust	☐ Partnership	☐ County	IRS Exemption Code _____	☐ Corporation	☐ Other _____		☐ "Sub-S" Corp.	_____		☒ Limited Liability Co.	_____		☐ Trust	_____		☐ Other	_____	Paid Preparer (Signed) _____ (Date) _____ (Print Name and Title) <u>Kevin Wellen, CPA</u> <u>Signing Director</u> (Firm Name & Address) <u>CliftonLarsonAllen LLP</u> <u>600 Washington Ave. Ste. 1800, St. Louis 63101</u> (Telephone) <u>(314) 925-4300</u> Fax # <u>(314) 925-4350</u>	
☐ VOLUNTARY, NON-PROFIT	☒ PROPRIETARY	☐ GOVERNMENTAL																									
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	☒ Limited Liability Co.	_____																									
	☐ Trust	_____																									
	☐ Other	_____																									
In the event there are further questions about this report, please contact Name: <u>Kevin Wellen, CPA</u> Telephone Number: <u>(314) 925-4300</u> Email Address: _____																											

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

STATE OF ILLINOIS

Page 2

Facility Name & ID Number

Coulterville Rehab HCC

#

0052597

Report Period Beginning:

1/1/2025

Ending:

12/31/2025

III. STATISTICAL DATA

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

N/A

1

2

3

4

	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	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

2

3

4

5

6

7

8

9

	Level of Care	Medicaid Fee for Service	Medicaid MLTSS	MMAI Medicaid Primary	Medicare Primary	Private Pay	Medicare Part A Only	Other	Total	
8	SNF	3,169	2,196	5,275		9,396	2,613	2,271	24,920	8
9	SNF/PED									9
10	ICF									10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	3,169	2,196	5,275		9,396	2,613	2,271	24,920	14

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

91.03%

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

1/1/2025

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

YES

X

Date

1/1/2025

NO

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

YES

X

NO

If YES, enter certified beds.

number of certified beds

75

Medicare Intermediary

Wisconsin Physician Services

IV. ACCOUNTING BASIS

ACCRUAL

X

MODIFIED

CASH*

CASH*

Is your fiscal year identical to your tax year?

YES

X

NO

Tax Year:

12/31/2025

Fiscal Year:

12/31/2025

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

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	A. General Services	1	2	3	4	5	6	7	8		
1	Dietary	285,693	19,250	16,722	321,665		321,665	(1,335)	320,330		1
2	Food Purchase		218,443		218,443		218,443		218,443		2
3	Housekeeping	188,405	22,185		210,590		210,590		210,590		3
4	Laundry	42,387	9,715		52,102		52,102		52,102		4
5	Heat and Other Utilities			141,045	141,045		141,045		141,045		5
6	Maintenance	50,463	14,239	102,579	167,281		167,281		167,281		6
7	Other (specify):*										7
8	TOTAL General Services	566,948	283,832	260,346	1,111,126		1,111,126	(1,335)	1,109,791		8
	B. Health Care and Programs										
9	Medical Director			18,000	18,000		18,000		18,000		9
10	Nursing and Medical Records	2,159,080	93,336	526,235	2,778,651		2,778,651		2,778,651		10
10a	Therapy										10a
11	Activities	70,537	4,739	6,285	81,561		81,561		81,561		11
12	Social Services	18,220		11,138	29,358		29,358		29,358		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	2,247,837	98,075	561,658	2,907,570		2,907,570		2,907,570		16
	C. General Administration										
17	Administrative	93,960		363,353	457,313		457,313	(53,613)	403,700		17
18	Directors Fees										18
19	Professional Services			115,842	115,842		115,842	(44,187)	71,655		19
20	Dues, Fees, Subscriptions & Promotions			19,599	19,599		19,599	(3,287)	16,312		20
21	Clerical & General Office Expenses	147,822	25,700	62,950	236,472		236,472	(48,200)	188,272		21
22	Employee Benefits & Payroll Taxes			361,859	361,859		361,859		361,859		22
23	Inservice Training & Education			1,712	1,712		1,712		1,712		23
24	Travel and Seminar			1,874	1,874		1,874		1,874		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			73,937	73,937		73,937		73,937		26
27	Other (specify):*										27
28	TOTAL General Administration	241,782	25,700	1,001,126	1,268,608		1,268,608	(149,287)	1,119,321		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,056,567	407,607	1,823,130	5,287,304		5,287,304	(150,622)	5,136,682		29

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

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total					9	10
	D. Ownership	1	2	3	4	5	6	7	8		
30	Depreciation			16,870	16,870		16,870	145,331	162,201		30
31	Amortization of Pre-Op. & Org.										31
32	Interest			247	247		247	90,676	90,923		32
33	Real Estate Taxes			70,552	70,552		70,552		70,552		33
34	Rent-Facility & Grounds			872,237	872,237		872,237	(872,237)			34
35	Rent-Equipment & Vehicles			3,258	3,258		3,258		3,258		35
36	Other (specify):* Mortgage Ins							20,617	20,617		36
37	TOTAL Ownership			963,164	963,164		963,164	(615,613)	347,551		37
	Ancillary Expense										
	E. Special Cost Centers										
38	Medically Necessary Transportation										38
39	Ancillary Service Centers		163,255	412,186	575,441		575,441		575,441		39
40	Barber and Beauty Shops							390	390		40
41	Coffee and Gift Shops										41
42	Provider Participation Fee			431,713	431,713		431,713		431,713		42
43	Other (specify):* Marketing			68,740	68,740		68,740	(68,740)			43
44	TOTAL Special Cost Centers		163,255	912,639	1,075,894		1,075,894	(68,350)	1,007,544		44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,056,567	570,862	3,698,933	7,326,362		7,326,362	(834,585)	6,491,777		45

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

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(7,025)	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	(10,668)	21		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(51,591)	21		24
25	Fund Raising, Advertising and Promotional	(18,724)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employees				28
29	Yellow Page Advertising	9,827			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (78,181)		\$	30

BHF USE ONLY							
48		49		50		51	52

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

		1	2	
		Amount	Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(756,404)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (756,404)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (834,585)		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	2	3	4	
		Yes	No	Amount	Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44						44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Report Period Beginning:

Ending:

ID#

0052597

1/1/2025

12/31/2025

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Political Action Committee Payments	\$ (3,287)	20	1
2	Other Expenses Related to Lobbying Activities			2
3				3
4	Misc. Income	14,059	21	4
5	Barber & Beauty Revenue	390	40	5
6	Non--patient meals	(1,335)	1	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
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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	9,827		49

VII. RELATED PARTIES

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

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Ownership-1		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.

☒ YES ☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent	\$ 872,237	TI Coulterville LLC	100.00%	\$	(872,237)	1
2	V	32	Interest		TI Coulterville LLC	100.00%	91,981	91,981	2
3	V	19	Legal & Accounting Fees		TI Coulterville LLC	100.00%	10,252	10,252	3
4	V	26	Insurance	13,738	TI Coulterville LLC	100.00%	13,738		4
5	V	33	Real Estate Taxes	70,552	TI Coulterville LLC	100.00%	70,552		5
6	V	30	Depreciation		TI Coulterville LLC	100.00%	135,677	135,677	6
7	V	32	Amortization of Financing Costs		TI Coulterville LLC	100.00%	5,967	5,967	7
8	V	36	Mortgage Insurance		TI Coulterville LLC	100.00%	20,617	20,617	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 956,527			\$ 348,784	\$ * (607,743)	14

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

VII. RELATED PARTIES (continued)

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

☒ YES ☐ NO

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

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	17 Management-Operating	\$ 363,353	Tutera Health Care Service		\$ 309,740	\$ (53,613)	15
16	V	19 Management-Data Processing	54,439	Tutera Health Care Service			(54,439)	16
17	V	30 Management-Depreciation		Tutera Health Care Service		9,654	9,654	17
18	V	43 Management-Marketing	50,016	Tutera Health Care Service			(50,016)	18
19	V	32 Interest	247	Tutera Investments, Inc.			(247)	19
20	V	26 Insurance	58,774	LTC Plus Insurance, Inc.		58,774		20
21	V	39 Nursing Admin	453	Critical Care RX LLC		453		21
22	V	39 IV Therapy & Supplies	20,853	Critical Care RX LLC		20,853		22
23	V	10 Pharmacy Consultant	9,964	Critical Care RX LLC		9,964		23
24	V	39 OTC Drugs	17	Critical Care RX LLC		17		24
25	V	39 Vaccine Expense	12,391	Critical Care RX LLC		12,391		25
26	V	10 Pharmacy Expense	133,631	Critical Care RX LLC		133,631		26
27	V	10 Non-covered Drugs	14,869	Critical Care RX LLC		14,869		27
28	V	10 Nursing Purchased Services	68,419	TeamWorkers LLC		68,419		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		\$ 787,426			\$ 638,765	\$ * (148,661)	39

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

VII. RELATED PARTIES

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

	1		2		3			
	RELATED NURSING HOMES		RELATED NURSING HOMES		OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	Carlinsville Rehab & Health Care Center	Carlinsville, IL			Antioch Valley	Overland Park, KS	AL	1
2	Carnegie Village Rehab & Health Care Center	Belton, MO			Carnegie Village Senior Living	Belton, MO	IL/AL	2
3	Charlton Place Rehab & Health Care Center	Deatsville, AL			Country Gardens Assisted Living	Muskogee, OK	AL	3
4	Coulterville Rehab & Health Care Center	Coulterville, IL			Laurel Assisted Living	Liberty, MO	AL	4
5	Crystal Pines Rehab & Health Care Center	Crystal Lake, IL			Missiona Chateau Senior Living	Prairie Village, KS	AL/IL	5
6	Dixon Rehab & Health Care Center	Dixon, IL			Oakley Court Assisted Living	Freeport, IL	AL	6
7	Estoria Rehabilitation Center	Liberty, MO			Town Center	Overland Park, KS	AL	7
8	Fair Oaks Rehab & Health Care Center	South Beloit, IL			Stratford Commons Memory Care	Overland Park, KS	Memory Care	8
9	Grand Meadows Senior Living	Asbury, IA			The Lodge at Manito	Manito, IL	AL	9
10	Highland Rehab & Health Care Center	Kansas City, MO			Tiffany Springs SLC	Kansas City, MO	AL/IL	10
11	Hillsboro Rehab & Health Care Center	Hillsboro, IL			Wesley Court Assisted Living	Boling Springs, SC	AL	11
12	Lakeland Rehab & Health Care Center	Effingham, IL						12
13	Matton Rehab & Health Care Center	Mattoon II, IL						13
14	Meridian Rehab & Health Care Center	Wichita, KS						14
15	Metropolis Rehab & Health Care Center	Metropolis, IL			LTC Plus Insurance Brokerage	Kansas City, MO	Insurance Company	15
16	Monterey Park Rehab & Health Care Center	Independence, MO			JCT Capital, Inc.	Kansas City, MO	Mgmt Company	16
17	Montgomery Children's Specialty Center	Montgomery, AL			Tutera Group, Inc.	Kansas City, MO	Mgmt Company	17
18	Moweaqua Rehab & Health Care Center	Moweaqua, IL			Tutera Health Care Services	Kansas City, MO	Mgmt Company	18
19	Northland Rehab & Health Care Center	Kansas City, MO			Tutera Investments, LLC	Kansas City, MO	Mgmt Company	19
20	St. Paul's Senior Community	Belleville, IL			Walnut Creek Mgmt Co	Kansas City, MO	Mgmt Company	20
21	Stratford Rehab & Health Care Center	Overland Park, KS			Walnut Creek New Era	Kansas City, MO	Mgmt Company	21
22	The Village at Mission	Prairie Village, KS			IPM, Inc.	Kansas City, MO	Property Mgt	22
23	Tiffany Springs Rehab & Health Care Center	Kansas City, MO			Columbia 7611 LC	Kansas City, MO	Building Company	23
24	Westview of Derby Rehab & Health Care Center	Derby, KS			JCT FLP Auburn LLC	Aurora, IL	Building Company	24
25	Windsor Estates of St. Charles	St. Charles, MO			TeamWorkers LLC	Kansas City, MO	Agency Nursing	25
26	Holly Hill Rehab & Health Care Center	Sulphur, LA			Critical Care Rx, LLC	Kansas City, MO	Pharmacy Company	26
27	Rosewood Rehab & Health Care Center	Lake Charles, LA						27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								\$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

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

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

VIII. ALLOCATION OF INDIRECT COSTS

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

YES☒XNO☐

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

Name of Related OrganizationTutera Health Care Services
Street Address7611 State Line Road
City / State / Zip CodeKansas City, Missouri 64114
Phone Number(816) 444-0900
Fax Number(816) 822-0081

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	17	Management Fee- Operating	Direct Costs	512,439,158	114	\$ 24,349,098	\$ 16,637,381	6,518,739	\$ 309,745	1
2	30	Management Fee- Depreciation	Direct Costs	512,439,158	114	758,922		6,518,739	9,654	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 25,108,020	\$ 16,637,381		\$ 319,399	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related Long-Term											
1	HUD (Landlord WTB)	x		Mortgage			\$	3,135,679			\$ 91,981	1
2	Amortize Financing Costs - HUD	x									5,967	2
3	Interest Income Offset										(7,025)	3
4												4
5												5
	Working Capital											
6	Tutera Investments, Inc	x		Note Payable						0.0100	257	6
7	Related Party Interest Offset										(257)	7
8												8
9	TOTAL Facility Related						\$	3,135,679			\$ 90,923	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$				\$	14
15	TOTALS (line 9+line14)						\$	3,135,679			\$ 90,923	15

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

\$ 20,617

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.)

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2024 report.		\$	82,997	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.)		\$	76,775	2	
3. Under or (over) accrual (line 2 minus line 1).		\$	(6,222)	3	
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)		\$	76,774	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.		\$	70,552	7	
Assessed Value from Real Estate Tax Bill:		2024	82,997	8	
Real Estate Tax Bill for Calendar Year:		2020	87,431	9	
		2021	78,773	10	
		2022	79,017	11	
		2023	82,997	12	
		2024	76,775	13	
		FOR BHF USE ONLY			
		14	FROM R. E. TAX STATEMENT FOR 2024 \$	14	
		15	PLUS APPEAL COST FROM LINE 5 \$	15	
		16	LESS REFUND FROM LINE 6 \$	16	
		17	AMOUNT TO USE FOR RATE CALCULATION \$	17	

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

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

2024 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME	<u>Coulterville Rehab HCC</u>	COUNTY	<u>Randolph</u>
---------------	-------------------------------	--------	-----------------

FACILITY IDPH LICENSE NUMBER 0052597

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE () _____ FAX #: () _____

A. Summary of Real Estate Tax Cost

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

(A)		(B)	(C)	(D)
<u>Tax Index Number</u>		<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1.	16-043-056-50	Long-Term Care	\$ 76,774.50	\$ 76,774.50
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
6.			\$	\$
7.			\$	\$
8.			\$	\$
9.			\$	\$
10.			\$	\$
TOTALS			\$ 76,774.50	\$ 76,774.50

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?

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

C. Tax Bills

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

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

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 22,032

B. General Construction Type: Exterior BrickFrame Brick

Number of Stories 1

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

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

D. Does the Operating Entity?

☐ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

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

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc. List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

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

N/A

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

Yes

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

No

If YES, give effective date of lease.

I. Are you presently operating under a sublease agreement?

Bo

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

YES NO X

If YES, please indicate name of the facility.

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

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

☐ YES☒ NO

If so, please complete the following:

1. Total Amount Incurred:

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

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

	1	2	3	4	
A. Land.	Use	Square Feet	Year Acquired	Cost	
1	Long-Term Care	22,032	2014	\$ 344,000	1
2					2
3	TOTALS	22,032		\$ 344,000	3

XI. OWNERSHIP COSTS (continued)

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

	1	FOR BHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4			2014	1999	\$ 3,206,000	\$ 116,582	27	\$ 116,582	\$	\$ 1,398,982	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Water Softner System			2014	14,880					14,880	9
10	Attic Insulatoin			2014	7,012					7,012	10
11	Fire Dampers			2015	8,366	706	7	706		7,703	11
12	Trunk Line Replacement- Spinkler System			2016	16,900	1,616	7	1,616		15,354	12
13	Roof Replacement			2024	58,450	2,922	20	2,922		4,871	13
14	Asphalt Clean & Seal			2025	21,180	471	15	471		471	14
15											15
16	Parking Lot Update (TI Coulterville)			2016	10,119	675	15	675		6,353	16
17	A/C (TI Coulterville)			2017	8,303	548	15	548		4,518	17
18	Sprinkler System (TI Coulterville)			2024	39,177	1,959	20	1,959		2,285	18
19	Roof Repairs (TI Coulterville)			2024	58,450	3,897	15	3,897		4,546	19
20											20
21											21
22	Home Office Allocation					9,654		9,654			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

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	N/A		\$	\$		\$	\$	\$	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)		\$3,448,837	\$139,030		\$139,030	\$	\$1,466,975	70

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

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	\$122,715	\$15,413	\$15,413	\$	Various	\$92,939	71
72	Current Year Purchases	39,192	1,295	1,295		7	1,295	72
73	Fully Depreciated Assets	750,000				Various	750,000	73
74								74
75	TOTALS	\$911,907	\$16,708	\$16,708	\$		\$844,234	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	Patient Transport	2019 Dodge Caravan	2020	\$ 45,242	\$ 6,463	\$ 6,463	\$	7	\$ 38,779	76
77										77
78										78
79										79
80	TOTALS			\$ 45,242	\$ 6,463	\$ 6,463	\$		\$ 38,779	80

E. Summary of Care-Related Assets				1	2
		Reference		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)		\$	4,749,986
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)		\$	162,201
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)		\$	162,201
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)		\$	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)		\$	2,349,988

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		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

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

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

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease.
9. Option to Buy: ☐ YES ☐ NO Terms: *

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

15. Is Movable equipment rental included in building rental?
16. Rental Amount for movable equipment: \$ 6,127 Description: Plant & Copier (See WTB)
- ☐ YES☒ NO
- (Attach a schedule detailing the breakdown of movable equipment)

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

10. Effective dates of current rental agreement:
Beginning
Ending
11. Rent to be paid in future years under the current rental agreement:
Fiscal Year EndingAnnual Rent
12. /2026 \$
13. /2027 \$
14. /2028 \$

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

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

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

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

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

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2		3	4
		Facility					
		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)	\$					

- (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

C. CONTRACTUAL INCOME

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

\$

D. NUMBER OF CNAs TRAINED

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

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

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

1	Service	Schedule V Line & Column Reference	2		3	4		5	6		7	8		
			Units of Service	Cost	Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)					
					Units	Cost								
1	Licensed Occupational Therapist	V39-03	hrs	\$			\$	174,579	\$			\$	174,579	1
2	Licensed Speech and Language Development Therapist	V39-03	hrs					51,884					51,884	2
3	Licensed Recreational Therapist		hrs											3
4	Licensed Physical Therapist	V39-03	hrs			71		143,608			71		143,608	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 prescripts						147,761				147,761	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs											10
11	Academic Education		hrs											11
12	Other (specify): <u>Resp Therapy</u>	V39-03												12
13	Other (specify): <u>See WTB</u>	V39-02,03						42,115	15,494				57,609	13
14	TOTAL			\$		71	\$	412,186	\$	163,255	71	\$	575,441	14

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

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

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 62,455	\$ 354,593	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	458,063	458,063	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	106,359	113,461	6
7	Other Prepaid Expenses		3,422	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):	5,625	157,674	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 632,502	\$ 1,087,213	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	105,608	3,427,657	14
15	Leasehold Improvements, at Historical Cost	21,180	21,180	15
16	Equipment, at Historical Cost	87,708	957,149	16
17	Accumulated Depreciation (book methods)	(136,492)	(2,349,988)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs		125,305	19
	Accumulated Amortization - Organization & Pre-Operating Costs		(53,205)	20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	11,335	11,335	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 89,339	\$ 2,483,433	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 721,841	\$ 3,570,646	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 225,110	\$ 225,110	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	28,395	28,395	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	266,979	266,979	30
	Accrued Taxes Payable (excluding real estate taxes)			
31		112,550	112,550	31
32	Accrued Real Estate Taxes(Sch.IX-B)		76,774	32
33	Accrued Interest Payable		7,578	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Prelease Deposits	12,449	12,449	36
37	Due to/from Related Party	16,318	16,318	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 661,801	\$ 746,153	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		3,135,679	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation	356,430		42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 356,430	\$ 3,135,679	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 1,018,231	\$ 3,881,832	46
47	TOTAL EQUITY(page 18, line 24)	\$ (296,390)	\$ (311,186)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 721,841	\$ 3,570,646	48

*(See instructions.)

		1	
		Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (282,009)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (282,009)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(6,078)	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) Prior Period Adjustments	(8,303)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (14,381)	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)	\$ (296,390)	24

* This must agree with page 17, line 47.

1			
I. Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 5,743,906	1
2	Discounts and Allowances for all Levels	(233,803)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 5,510,103	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,383,332	6
7	Oxygen	3,936	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,387,268	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	(390)	13
14	Non-Patient Meals	1,335	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	269,648	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	18,526	19
20	Radiology and X-Ray	8,039	20
21	Other Medical Services	74,135	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 371,293	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	7,025	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 7,025	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Income	44,595	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 44,595	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 7,320,284	30

2			
II. Expenses		Amount	
A. Operating Expenses			
31	General Services	1,111,126	31
32	Health Care	2,907,570	32
33	General Administration	1,268,608	33
B. Capital Expense			
34	Ownership	963,164	34
C. Ancillary Expense			
35	Special Cost Centers	644,181	35
36	Provider Participation Fee	431,713	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,326,362	40
41	Income before Income Taxes (line 30 minus line 40)**	(6,078)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (6,078)	43

III. Net Inpatient Revenue detailed by Payer Source for each line			
44	Medicaid Fee for Service	\$ 917,643.00	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	602,492.00	45
46	MMAI-Medicaid is the Primary Payer	1,447,242.00	46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	2,189,487.00	48
49	Medicare Part A	587,042.00	49
50	Other-(specify)		50
51	Other-(specify)		51
52	Other-(specify)		52
53	Other-(specify)		53
54	Other-(specify)		54
55	Other-(specify)		55
56	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 5,743,906	56

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

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,936	2,080	\$ 106,798	\$ 51.35	1
2	Assistant Director of Nursing					2
3	Registered Nurses	7,362	7,910	460,719	58.25	3
4	Licensed Practical Nurses	15,357	16,221	478,905	29.52	4
5	CNAs & Orderlies	41,246	43,361	1,098,371	25.33	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	1,772	1,984	38,697	19.50	9
10	Activity Assistants	1,862	2,008	31,840	15.86	10
11	Social Service Workers	1,036	1,215	18,220	15.00	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,272	16,207	285,693	17.63	15
16	Dishwashers					16
17	Maintenance Workers	1,965	2,083	50,463	24.23	17
18	Housekeepers	13,525	14,370	188,405	13.11	18
19	Laundry			42,387		19
20	Administrator	1,980	2,080	93,960	45.17	20
21	Assistant Administrator					21
22	Other Administrative	4,788	5,415	154,880	28.60	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified ID Prof (QIDP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	446	446	7,229	16.21	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	108,547	115,380	\$ 3,056,567 *	\$ 26.49	34

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

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	126	\$ 11,120	V01-3	35
36	Medical Director	Monthly	18,000	V09-5	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	9,964	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	2,860	V11-3	44
45	Social Service Consultant	Monthly	11,138	V11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	126	\$ 53,082		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	1,918	\$ 156,425	V10-3	50
51	Licensed Practical Nurses	1,844	108,851	V10-3	51
52	Certified Nurse Assistants/Aides	8,216	301,803	V10-3	52
53	TOTAL (lines 50 - 52)	11,978	\$ 567,079		53

Facility Name & ID NumberCoulterville Rehab HCC

STATE OF ILLINOIS

#0052597

Report Period Beginning:1/1/2025

Ending:12/31/2025

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XX. GENERAL INFORMATION:

(1)Are nursing employees (RN,LPN,NA) represented by a union?

No

(2)Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below
Use the drop down list to identify the association.

Association Name

IL HEALTHCARE ASSOCIATION (IHCA)

Amount

6,083

6,083

Total

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

IL HEALTHCARE ASSOCIATION (IHCA)

3,287

3,287

Total

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

IL HEALTHCARE ASSOCIATION (IHCA)

9,370

9,370

Total

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

\$

31,408

Line

10

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

Yes

If NO, attach a complete explanation.

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

\$

431,713

This amount is to be recorded on line 42 of Schedule V.

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

No

If YES, attach an explanation of the allocation.

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

Yes

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

No

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

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

\$

N/A

Has any meal income been offset against
related costs?

No

Indicate the amount.

\$

(12)Travel and Transportation

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

No

If YES, attach a complete explanation.

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

No

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

\$

N/A

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

100%

d. Have vehicle usage logs been maintained?

Yes

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

Yes

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

N/A

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such
transportation during this reporting period.

\$

N/A

(13)Has an audit been performed by an independent certified public accounting firm

Firm Name:

N/A

No

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

Yes

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

Yes

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