

		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: 0005611					II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER				
Facility Name: River Bluff Nursing Home									
Address: 4401 North Main St Rockford 61103 Number City Zip Code									
County: Winnebago									
Telephone Number: (815) 877-8061 Fax # (815) 877-1069									
HFS ID Number:									
Date of Initial License for Current Owners: 1971									
Type of Ownership:									
☐ VOLUNTARY, NON-PROFIT			☐ PROPRIETARY			☒ GOVERNMENTAL			
☐ Charitable Corp.			☐ Individual			☐ State			
☐ Trust			☐ Partnership			☒ County			
IRS Exemption Code			☐ Corporation			☐ Other			
			☐ "Sub-S" Corp.						
			☐ Limited Liability Co.						
			☐ Trust						
			☐ Other						
In the event there are further questions about this report, please contact: Name: Joshua S. Banach, CPA Telephone Number: 847-628-8784 Email Address:									
Officer or Administrator of Provider					(Signed) _____ (Date) _____ (Type or Print Name) Laura Schaffer (Title) Administrator				
Paid Preparer					(Signed)  3/5/2026 (Date) _____ (Print Name and Title) Patrick McCormick Partner (Firm Name & Address) Plante & Moran, PLLC 1111 Superior Ave Suite 1250 Cleveland, OH 44114 (Telephone) (216) 274-6524 Fax # (248) 233-7349				
					MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 2200 Churchill Rd. Springfield, IL 62702-3406 Phone # (217) 782-1630				

III. STATISTICAL DATA

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

1

2

3

4

	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	304	Skilled (SNF)	304	110,960	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	304	TOTALS	304	110,960	7

B. Census-For the entire report period.

1

2

3

4

5

6

7

8

9

	Level of Care	Patient Days by Level of Care and Primary Source of Payment								
		Medicaid Fee for Service	Medicaid MLTSS	MMAI		Private Pay	Medicare Part A Only	Other	Total	
				Medicaid Primary	Medicare Primary					
8	SNF	365					1,821		2,186	8
9	SNF/PED									9
10	ICF	16,809	27,687	1		6,726		212	51,435	10
11	ICF/DD									11
12	SC									12
13	DD 16 OR LESS									13
14	TOTALS	17,174	27,687	1		6,726	1,821	212	53,621	14

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

48.32%

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 6/1/1971

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

YES Date 6/1/1971 NO X

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

YES X NO If YES, enter certified beds.

number of certified beds 152

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCUAL X MODIFIED CASH* CASH*

Is your fiscal year identical to your tax year?

YES X NO

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

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

Facility Name & ID Number River Bluff Nursing Home # 0005611 Report Period Beginning: 10/1/2024 Ending: 9/30/2025
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					9	10	
	A. General Services	1	2	3	4	5	6	7	8			
1	Dietary	819,733		42,556	862,289		862,289		862,289			1
2	Food Purchase		965,169		965,169		965,169	(8,505)	956,664			2
3	Housekeeping	458,382	226,179		684,561		684,561		684,561			3
4	Laundry	69,396	39,871	580,765	690,032		690,032		690,032			4
5	Heat and Other Utilities			444,466	444,466		444,466	(20,316)	424,150			5
6	Maintenance		248,475	8,100	256,575		256,575	23,818	280,393			6
7	Other (specify):*			75,280	75,280		75,280		75,280			7
8	TOTAL General Services	1,347,511	1,479,694	1,151,167	3,978,372		3,978,372	(5,003)	3,973,369			8
	B. Health Care and Programs											
9	Medical Director			17,400	17,400		17,400		17,400			9
10	Nursing and Medical Records	8,381,776	112,520	1,768,274	10,262,570		10,262,570		10,262,570			10
10a	Therapy	106,752			106,752		106,752		106,752			10a
11	Activities	370,233	24,853	10,910	405,996		405,996		405,996			11
12	Social Services	213,967	36	984	214,987		214,987		214,987			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	TOTAL Health Care and Programs	9,072,728	137,409	1,797,568	11,007,705		11,007,705		11,007,705			16
	C. General Administration											
17	Administrative	133,188		500,000	633,188		633,188	(250,055)	383,133			17
18	Directors Fees											18
19	Professional Services			57,606	57,606		57,606	107,770	165,376			19
20	Dues, Fees, Subscriptions & Promotions			60,874	60,874		60,874	(27,655)	33,219			20
21	Clerical & General Office Expenses	1,098,535	371,261	363,727	1,833,523		1,833,523	(273,426)	1,560,097			21
22	Employee Benefits & Payroll Taxes			1,771,943	1,771,943		1,771,943	1,227,723	2,999,666			22
23	Inservice Training & Education											23
24	Travel and Seminar			11,533	11,533		11,533		11,533			24
25	Other Admin. Staff Transportation			6,776	6,776		6,776		6,776			25
26	Insurance-Prop.Liab.Malpractice											26
27	Other (specify):*											27
28	TOTAL General Administration	1,231,723	371,261	2,772,459	4,375,443		4,375,443	784,357	5,159,800			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	11,651,962	1,988,364	5,721,194	19,361,520		19,361,520	779,354	20,140,874			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			260,994	260,994		260,994	199,340	460,334			30
31	Amortization of Pre-Op. & Org.											31
32	Interest											32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			1,480	1,480		1,480		1,480			35
36	Other (specify):* Pension liability			2,228,468	2,228,468		2,228,468	(2,228,468)				36
37	TOTAL Ownership			2,490,942	2,490,942		2,490,942	(2,029,128)	461,814			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		2,075	662,259	664,334		664,334		664,334			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			358,554	358,554		358,554		358,554			42
43	Other (specify):*			63,220	63,220		63,220	(63,220)	0			43
44	TOTAL Special Cost Centers		2,075	1,084,033	1,086,108		1,086,108	(63,220)	1,022,888			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	11,651,962	1,990,439	9,296,169	22,938,570		22,938,570	(1,312,994)	21,625,576			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	(8,505)	2		4
5	Telephone, TV & Radio in Resident Rooms	(20,316)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	199,340	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(40,959)	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	(231,713)	21		24
25	Fund Raising, Advertising and Promotional	(15,031)	20		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	(2,376,777)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (2,493,961)		\$	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)	1,180,967	VII-B	34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 1,180,967		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (1,312,994)		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

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Political Action Committee Payments	\$ (12,624)	20	1
2	Other Expenses Related to Lobbying Activities			2
3	Capitalized R&M	(71,711)	6	3
4	Marketing - Other	(63,220)	43	4
5	Misc Income	(754)	21	5
6	Pension Liability	(2,228,468)	36	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
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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	(2,376,777)		49

Summary A

Facility Name & ID Number	River Bluff Nursing Home	#	0005611	Report Period Beginning:	10/1/2024	Ending:	9/30/2025
SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I							

[illegible]

Summary B

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

[illegible]

VII. RELATED PARTIES

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

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

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

☒ YES☐ NO

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

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	22	Emp Benefits IMRF		Winnebago County	100.00%	376,167	\$ 376,167	1
2	V	22	Medicare Payroll Taxes		Winnebago County	100.00%	161,153	161,153	2
3	V	22	FICA Payroll Taxes		Winnebago County	100.00%	686,288	686,288	3
4	V	22	Unemployment Taxes		Winnebago County	100.00%	4,115	4,115	4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$ 1,227,723	\$ * 1,227,723	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:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	County Auditor		Winnebago County	100.00%	13,792	\$	13,792
16	V	06	Bldg/Maint Personnel		Winnebago County	100.00%	95,529		95,529
17	V	17	County Board Ofc		Winnebago County	100.00%	77,885		77,885
18	V	17	Human Resources		Winnebago County	100.00%	17,510		17,510
19	V	17	Purchasing		Winnebago County	100.00%	19,932		19,932
20	V	17	County Treasurer		Winnebago County	100.00%	31,752		31,752
21	V	17	County Finance		Winnebago County	100.00%	55,398		55,398
22	V	19	Audit & Accounting		Winnebago County	100.00%	10,203		10,203
23	V	19	Data Processing		Winnebago County	100.00%	97,567		97,567
24	V	17	States Atty - Civil		Winnebago County	100.00%	33,676		33,676
25	V	17	Administrative	500,000	Winnebago County	100.00%			(500,000)
26	V								
27	V								
28	V								
29	V								
30	V								
31	V								
32	V								
33	V								
34	V								
35	V								
36	V								
37	V								
38	V								
39	Total			\$ 500,000			\$ 453,244	\$ *	(46,756)

* 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:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V							\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* 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			Item			Name of Related Organization			Percent of Ownership			
15	V										\$	15
16	V											16
17	V											17
18	V											18
19	V											19
20	V											20
21	V											21
22	V											22
23	V											23
24	V											24
25	V											25
26	V											26
27	V											27
28	V											28
29	V											29
30	V											30
31	V											31
32	V											32
33	V											33
34	V											34
35	V											35
36	V											36
37	V											37
38	V											38
39	Total			\$					\$	0	\$ *	39

* 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:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V							\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* 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:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V							\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* 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			Item			Name of Related Organization			Percent of Ownership			
15	V										\$	15
16	V											16
17	V											17
18	V											18
19	V											19
20	V											20
21	V											21
22	V											22
23	V											23
24	V											24
25	V											25
26	V											26
27	V											27
28	V											28
29	V											29
30	V											30
31	V											31
32	V											32
33	V											33
34	V											34
35	V											35
36	V											36
37	V											37
38	V											38
39	Total			\$					\$	0	\$ *	39

* 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			Item		Amount	Name of Related Organization		Percent of Ownership	Operating Cost of Related Organization			
15	V				\$				\$		\$	15
16	V											16
17	V											17
18	V											18
19	V											19
20	V											20
21	V											21
22	V											22
23	V											23
24	V											24
25	V											25
26	V											26
27	V											27
28	V											28
29	V											29
30	V											30
31	V											31
32	V											32
33	V											33
34	V											34
35	V											35
36	V											36
37	V											37
38	V											38
39	Total				\$				\$	0	\$ *	39

* 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:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$	\$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$ 0	\$ *	39

* 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			Item		Amount	Name of Related Organization		Percent of Ownership	Operating Cost of Related Organization		
15	V				\$				\$		15
16	V										16
17	V										17
18	V										18
19	V										19
20	V										20
21	V										21
22	V										22
23	V										23
24	V										24
25	V										25
26	V										26
27	V										27
28	V										28
29	V										29
30	V										30
31	V										31
32	V										32
33	V										33
34	V										34
35	V										35
36	V										36
37	V										37
38	V										38
39	Total				\$				\$ 0	\$ *	39

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

Ownership Listing-1

ID#

0005611

Ending:

10/1/2024

9/30/2025

-Owners of companies must be listed instead of company names.

-Names of trust beneficiaries must be listed.

[illegible]

Ownership Listing-2

ID#

0005611

10/1/2024

9/30/2025

-Names of trust beneficiaries must be listed.

Management
Co. /Home Office

Percentage

[illegible]

VII. RELATED PARTIES

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

	1 RELATED NURSING HOMES		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Facility Name	City, State	Facility Name	City, State	Name	City, State	Type of Business	
1	N/A		N/A		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								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

VII. RELATED PARTIES (continued)

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

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

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2	Note: No member of the county board provided direct services to the nursing home. In addition, no board member has ownership in an entity that										2
3	conducted business transactions with the nursing home during the reporting period										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

River Bluff Nursing Home

#

0005611

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

YES

X

NO

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

Name of Related Organization

County of Winnebago

Street Address

404 Elm Street, Room 520

City / State / Zip Code

Rockford, IL 61101

Phone Number

(815) 319-4055

Fax Number

(815) 319-4051

	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	22	Emp Benefits IMRF	Direct Cost	22,306,317	11	\$ 376,167	\$	22,306,317	\$ 376,167	1
2	22	Medicare Payroll Taxes	Direct Cost	22,306,317	11	161,153		22,306,317	161,153	2
3	22	FICA Payroll Taxes	Direct Cost	22,306,317	11	686,288		22,306,317	686,288	3
4	22	Unemployment Taxes	Direct Cost	22,306,317	11	4,115		22,306,317	4,115	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					\$ 1,227,723	\$		\$ 1,227,723	25

Facility Name & ID Number River Bluff Nursing Home # 0005611 Report Period Beginning: 10/1/2024 Ending: 9/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization County of Winnebago
Street Address 404 Elm Street, Room 520
City / State / Zip Code Rockford, IL 61101
Phone Number (815) 319-4055
Fax Number (815) 319-4051

	1	2	3	4	5	6	7	8	9	
	Schedule V		Unit of Allocation		Number of	Total Indirect	Amount of Salary	Facility	Allocation	
	Line	Item	(i.e.,Days, Direct Cost,	Total Units	Subunits Being	Cost Being	Cost Contained	Units	(col.8/col.4)x col.6	
	Reference		Square Feet)		Allocated Among	Allocated	in Column 6			
1	17	County Auditor	Operating Expenses	371,011,885	11	\$ 229,399	\$ 224,813	22,306,317	\$ 13,792	1
2	06	Bldg/Maint Personnel	Operating Expenses	371,011,885	11	1,588,888	1,587,728	22,306,317	95,529	2
3	17	County Board Ofc	Operating Expenses	371,011,885	11	1,295,424	966,797	22,306,317	77,885	3
4	17	Human Resources	Operating Expenses	371,011,885	11	291,236	266,590	22,306,317	17,510	4
5	17	Purchasing	Operating Expenses	371,011,885	11	331,523	321,802	22,306,317	19,932	5
6	17	County Treasurer	Operating Expenses	371,011,885	11	528,124	369,346	22,306,317	31,752	6
7	17	County Finance	Operating Expenses	371,011,885	11	921,405	503,920	22,306,317	55,398	7
8	19	Audit & Accounting	Operating Expenses	371,011,885	11	169,700		22,306,317	10,203	8
9	19	Data Processing	Operating Expenses	371,011,885	11	1,622,785	1,066,108	22,306,317	97,567	9
10	17	States Atty - Civil	Operating Expenses	371,011,885	11	560,118		22,306,317	33,676	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					\$ 7,538,604	\$ 5,307,102		\$ 453,244	25

Facility Name & ID Number River Bluff Nursing Home # 0005611 Report Period Beginning: 10/1/2024 Ending: 9/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number River Bluff Nursing Home # 0005611 Report Period Beginning: 10/1/2024 Ending: 9/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number River Bluff Nursing Home # 0005611 Report Period Beginning: 10/1/2024 Ending: 9/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number River Bluff Nursing Home # 0005611 Report Period Beginning: 10/1/2024 Ending: 9/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number River Bluff Nursing Home # 0005611 Report Period Beginning: 10/1/2024 Ending: 9/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number

River Bluff Nursing Home

#

0005611

Report Period Beginning:

10/1/2024

Ending:

9/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

YES

NO

X

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$			25

Facility Name & ID Number River Bluff Nursing Home # 0005611 Report Period Beginning: 10/1/2024 Ending: 9/30/2025

VIII. ALLOCATION OF INDIRECT COSTS

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

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

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number
Fax Number

()

()

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

VIII. ALLOCATION OF INDIRECT COSTS

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

YES

NO

X

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

Name of Related Organization

Street Address

City / State / Zip Code

Phone Number

Fax Number

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

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

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	County Bond		X	Series 2012A Bonds			\$					\$	1
2				No interest expense in 2025									2
3													3
4													4
5													5
	Working Capital												
6													6
7													7
8													8
9	TOTAL Facility Related						\$				\$		9
	B. Non-Facility Related*												
10													10
11													11
12													12
13													13
14	TOTAL Non-Facility Related						\$				\$		14
15	TOTALS (line 9+line14)						\$				\$		15

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

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

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

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

B. Real Estate Taxes

		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1. Real Estate Tax accrual used on 2024 report.			\$		1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$		2
3. Under or (over) accrual (line 2 minus line 1).			\$		3
4. Real Estate Tax accrual used for 2025 report. (Detail and explain your calculation of this accrual on the lines below.)			\$		4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$		7
Assessed Value from Real Estate Tax Bill: 2024					8
Real Estate Tax Bill for Calendar Year: 2020					9
					10
					11
					12
					13
Not Applicable to the Facility					
		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 River Bluff Nursing Home COUNTY Winnebago

FACILITY IDPH LICENSE NUMBER 0005611

CONTACT PERSON REGARDING THIS REPORT Joshua S. Banach, CPA

TELEPHONE 847-628-8784 FAX #:

A. Summary of Real Estate Tax Cost

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

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

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 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: 145,000

B. General Construction Type: Exterior Brick Frame Steel

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 grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

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

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

H. Are you presently operating under a sale and leaseback arrangement? No

If YES, give effective date of lease. N/A

I. Are you presently operating under a sublease agreement? No

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

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

N/A

K. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO

If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:

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

XI. OWNERSHIP COSTS:

1		2	3	4	
Use		Square Feet	Year Acquired	Cost	
1	Facility	3,277,019	1971	\$ 5,830	1
2					2
3	TOTALS	3,277,019		\$ 5,830	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	304		1971	1971	4,453,960	\$	40	\$ -	\$	4,453,960	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1973	16,186		20			16,186	9
10	Various			1974	3,221		20			3,221	10
11	Various			1975	16,713		20			16,713	11
12	Various			1976	5,790		20			5,790	12
13	Various			1977	18,218		20			18,218	13
14	Various			1978	15,081		20			15,081	14
15	Various			1979	22,567		20			22,567	15
16	Various			1980	4,512		20			4,512	16
17	Various			1981	1,500		20			1,500	17
18	Various			1984	3,882		20			3,882	18
19	Various			1987	9,006		20			9,006	19
20	Various			1988	7,854		20			7,854	20
21	Various			1989	4,560		20			4,560	21
22	Various			1990	4,833		20			4,833	22
23	Various			1991	24,310		20			24,310	23
24	Various			1992	27,382		20			27,382	24
25	Various			1993	320		20			320	25
26	Various			1994	34,377		20			34,377	26
27	Various			1995	71,170		20			71,170	27
28	Various			1996	27,811		20			27,811	28
29	Various			1997	117,237		20			117,237	29
30	Various			1998	19,029		20			19,029	30
31	Various			1999	48,763		20			48,763	31
32	Various			2000	88,615		20			88,615	32
33	Various			2001	113,136		20			113,136	33
34	Various			2002	379,998		20			379,998	34
35	Various			2003	300,474		20			300,474	35
36	Various			2004	1,617,574		20			1,617,574	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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Various	2005	81,119	\$	20	\$	\$	81,119	37
38	Various	2006	272,911		20	13,646	13,646	272,911	38
39	Various	2007	136,310		20	6,816	6,816	129,495	39
40	Various	2008	56,319		20	2,816	2,816	50,687	40
41	Various	2009	46,742		20	2,337	2,337	39,731	41
42	Various	2010	665,059		20	33,253	33,253	532,047	42
43	Various	2011	77,034		20	3,852	3,852	57,776	43
44	Various	2012	197,175		20	9,859	9,859	138,023	44
45	Various	2013	147,442		20	7,372	7,372	95,837	45
46									46
47									47
48									48
49									49
50									50
51									51
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62									62
63									63
64									64
65									65
66									66
67									67
68									68
69	Financial Statement Depreciation			260,994			(260,994)		69
70	TOTAL (lines 4 thru 69)		\$ 9,138,190	\$ 260,994		\$ 79,950	\$ (181,044)	\$ 8,855,704	70

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

Facility Name & ID Number	River Bluff Nursing Home
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XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 9,138,190	\$ 260,994		\$ 79,950	\$ (181,044)	\$ 8,855,704	1
2	Sprinkler System	2014	3,025,124		20	151,256	151,256	1,815,074	2
3	Cooling Coil Replacement	2014	13,990		20	700	700	8,394	3
4	Heating Valve Replacement	2014	13,850		20	693	693	8,310	4
5	Item Adjusted on 6/30/2024 Capital Report								5
6	Item Adjusted on 6/30/2024 Capital Report								6
7	Item Adjusted on 6/30/2024 Capital Report								7
8	New Carpet Tile For The Facility Entrance Way	2014	5,050		20	253	253	3,030	8
9	Repaired/Replaced 15 Damper Assemblies	2014	4,165		20	208	208	2,499	9
10	Air Handler Unit #3, D Wing- Repairs	2014	14,273		20	714	714	8,564	10
11	New Chiller	2014	4,308		20	215	215	2,585	11
12	Gravel For Landscaping	2014	13,125		20	656	656	7,875	12
13	Item Adjusted on 6/30/2024 Capital Report								13
14	Fire Damper Repairs	2014	14,965		20	748	748	8,979	14
15	New Water Heater	2014	8,308		20	415	415	4,985	15
16	Item Adjusted on 6/30/2024 Capital Report								16
17	Removed And Repaired Cooling Coil	2014	11,270		20	564	564	6,762	17
18	Item Adjusted on 6/30/2024 Capital Report								18
19	Supply & Install Interior Logo, Illuminated Single Sided Sign	2015	14,280		20	714	714	7,854	19
20	Replaced Compressor	2015	9,875		20	494	494	5,431	20
21	Installed,Piped, And Wired Dish Sink Disposal	2015	7,907		20	395	395	4,349	21
22	Install New Bullhorns/Tenons/Ballast On 2-North Parking Lot Lig	2015	2,855		20	143	143	1,570	22
23	Design/Fabricate Registers For Dining/Patient Rooms. Install New	2015	5,285		20	264	264	2,907	23
24	Ups System Pathway Lights/Neighborhood Em Lights	2016	11,200		20	560	560	5,600	24
25	Generator Repair	2016	153,800		20	7,690	7,690	76,900	25
26	Item Adjusted on 6/30/2024 Capital Report								26
27	Provide & Install New Heating Coil In Maintenance Area	2016	4,238		20	212	212	2,119	27
28	Circulating Taco Pump Bldg. A	2016	7,182		20	359	359	3,591	28
29	Repipe Under Sink Lines, Install Mixing Valves/New Faucet	2016	3,854		20	193	193	1,927	29
30	Bonnet/Valve/Dial Repair	2016	4,537		20	227	227	2,269	30
31	Check/Install New Garbage Disposal	2016	3,381		20	169	169	1,691	31
32	New Chiller Motor	2016	9,385		20	469	469	4,693	32
33	Replace,Program,Startup, And Commission Cooling Tower Frequ	2016	4,741		20	237	237	2,371	33
34	TOTAL (lines 1 thru 33)		\$ 12,509,138	\$ 260,994		\$ 248,497	\$ (12,497)	\$ 10,856,031	34

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

Facility Name & ID Number	River Bluff Nursing Home
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XI. OWNERSHIP COSTS (continued)

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

1		2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward		\$ 12,509,138	\$ 260,994		\$ 248,497	\$ (12,497)	\$ 10,856,031		1
2	Installation Of Tank	2016	6,724		20	336	336	3,362		2
3	Electrical Repairs	2016	6,040		20	302	302	3,020		3
4	Magnaflux, Pressure Test & Resurface Cylinder Heads	2016	6,095		20	305	305	3,048		4
5	Change Hot Water Cir Pump In C-Wing	2016	2,903		20	145	145	1,452		5
6	Swap Out Gas And Diesel Pump	2017	2,500		20	125	125	1,125		6
7	Replace 7 Fire Damper Actuators	2017	4,525		20	226	226	2,036		7
8	Boiler Repair - Replace Gas Valve Body And Actuator	2017	4,980		20	249	249	2,241		8
9	Plumbing Work - Install Pump In E-Wing Pump #2	2017	2,936		20	147	147	1,321		9
10	Change Hot Water Cir Pump In D-Wing	2017	2,936		20	147	147	1,321		10
11	Excavation And Blacktop - Asphalt Paving	2017	4,672		20	234	234	2,102		11
12	Replace Dishroom Door	2017	6,609		20	330	330	2,974		12
13	B-2/B-4 Shower Rooms - Patch/Caulk Wall & Floor Tile, Install Co	2017	4,374		20	219	219	1,968		13
14	Shower Rooms C-2,C-4,D-2,D-4 - Remove Framing, Plywood, Tile	2017	6,196		20	310	310	2,788		14
15	Install Additional Door In Basement	2017	3,309		20	165	165	1,489		15
16	Installation Of 3 Fixed Dome/360 Degree Cameras On Patio	2017	10,982		20	549	549	4,942		16
17	Blast Chiller	2018	26,153		20	1,308	1,308	10,461		17
18	Item Reclassed to Schedule XIC Per 2019 Cap Rpt									18
19	Fabricate/Install Corner Guards:#1 Hall & Main Dining Area	2019	8,220		20	411	411	2,877		19
20	Replacement of Boiler Back Flow Device	2019	2,972		20	149	149	1,040		20
21	Replacement of Grease Trap- Kitchen	2019	4,980		20	249	249	1,743		21
22	Repair to Chiller-Dynaview Screen and Configuration	2019	3,312		20	166	166	1,159		22
23	Cabling for Low Voltage Sensors & Transducers for Chiller	2019	5,990		20	300	300	2,097		23
24	Repair to Tower Bypass Valve/Condensor for Chiller	2019	2,624		20	131	131	918		24
25	Replacement Coils on the HVAC systems	2019	4,200		20	210	210	1,470		25
26	Replacement Pneumatic Actuators and Relays on Dampers	2019	3,429		20	171	171	1,200		26
27	Replacement Coils on the HVAC systems	2019	9,400		20	470	470	3,290		27
28	Piping Water Softener to Steamer and Insulated Piping	2019	3,400		20	170	170	1,190		28
29	Replacement Inlet Guide- Vane Actuator- Chiller	2019	5,867		20	293	293	2,053		29
30	Chiller Repairs- Sensors, Transducers, Valves, Condensors	2019	3,956		20	198	198	1,385		30
31										31
32										32
33										33
34	TOTAL (lines 1 thru 33)		\$ 12,669,422	\$ 260,994		\$ 256,511	\$ (4,483)	\$ 10,922,104		34

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

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 12,669,422	\$ 260,994		\$ 256,511	\$ (4,483)	\$ 10,922,104	1
2	Repairs to Tunnels in B/C/D/E Wings- Piping and Enclosures	2019	14,124		20	706	706	4,943	2
3	Mold Remediation in Basement/Supply Room Plus Conduit	2019	8,580		20	429	429	3,003	3
4	Drywall/Ceiling/Tiling Repairs in Kitchen Area	2019	8,300		20	415	415	2,905	4
5	Drywall/Ceiling/Tiling Repairs in 2 Front Kitchen Areas	2019	7,700		20	385	385	2,695	5
6	Repairs To Lighting & Electrical in Kitchen	2019	7,000		20	350	350	2,450	6
7	Drywall/Ceiling/Tiling Repairs in Storage Room	2019	6,372		20	319	319	2,230	7
8	Repairs To Lighting & Electrical in Kitchen	2019	6,000		20	300	300	2,100	8
9	Replace Piping Under Kitchen	2019	4,714		20	236	236	1,650	9
10	Replace Sight Glass on Steam Boiler/Heat Exchanger	2019	3,905		20	195	195	1,367	10
11	Boiler & Cooling Water Treatment/Red Indicator System	2019	3,719		20	186	186	1,302	11
12	Hot Water Boiler- Repiping and Vent valves	2019	3,519		20	176	176	1,232	12
13	Repairs To Lighting & Electrical in Kitchen	2019	3,500		20	175	175	1,225	13
14	Boiler Repair- Damper Shaft & Actuators	2020	3,229		20	161	161	969	14
15	15 Gallon Water Treatment/Cooling System	2020	2,727		20	136	136	818	15
16	C Wing AC Syst Repair-Selector Switch & Receiver/Controller	2020	2,604		20	130	130	781	16
17	Repairs To Lighting & Electrical in Kitchen	2020	2,500		20	125	125	750	17
18	Gas and Steam Generator for Kitchen Area (Boiler)	2021	34,610		20	1,731	1,731	8,653	18
19	Repair On Boiler w/ Chemicals(Boiler Room/Maintenance Room)	2021	4,149		20	207	207	1,037	19
20	Repairs:Boiler/Cooling-Water Treatment Syst.-Full Facility	2021	3,800		20	190	190	950	20
21	Repairs:Boiler/Cooling-Water Treatment Syst.-Full Facility	2021	3,006		20	150	150	752	21
22	Sewer Repair for Sewer Line Feeding Entire Building	2021	8,140		20	407	407	2,035	22
23	Item Adjusted on 6/30/2024 Capital Report								23
24	Repair Generator	2021	2,758		20	138	138	690	24
25	Replacement of Glass On Front Door To Facility	2021	5,590		20	280	280	1,398	25
26	Replacement of Glass On Front Door To Facility	2021	5,590		20	280	280	1,398	26
27	Front Door Replacement- Electronic Components For Opener	2021	4,182		20	209	209	1,045	27
28	LED Lighting Installation- Parking Lot	2021	5,460		20	273	273	1,365	28
29	HVAC System Repair- Sync. Cooling on Both Ends of Facility	2021	4,279		20	214	214	1,070	29
30	Repair of Domestic & extreme water tanks-Water Piping System	2021	3,745		20	187	187	749	30
31	Asbestos abatement of thermal system -Valves, Pumps, Fittings	2021	3,129		20	156	156	626	31
32	Asbestos abatement of asbestos pipe/fittings -Basement	2021	2,628		20	131	131	526	32
33	Replacement of bearings on cooling tower-HVAC/Mechnical Syst.	2022	5,020		20	251	251	1,004	33
34	TOTAL (lines 1 thru 33)		\$ 12,854,001	\$ 260,994		\$ 265,740	\$ 4,746	\$ 10,975,819	34

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

Facility Name & ID Number	River Bluff Nursing Home
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XI. OWNERSHIP COSTS (continued)

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

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 12,854,001	\$ 260,994		\$ 265,740	\$ 4,746	\$ 10,975,819	1
2	Parking Lot-sealcoat, hot crack fill,re-stripe & paint the lot	2022	4,448		20	222	222	890	2
3	Parking Lot-sealcoat, hot crack fill,re-stripe & paint the lot	2022	36,522		20	1,826	1,826	7,304	3
4	Instal modules & re-wiring of horns/strobes- Fire Alarm Syst	2022	2,546		20	127	127	509	4
5	Replace Annunication devices- Full facility Fire Alarm Syst	2022	21,950		20	1,098	1,098	4,390	5
6	Cooling Water Treatment for Whole Facility Piping System	2022	6,507		20	325	325	1,301	6
7	Damper Repair/Replace-Entire Facility & Access Doors-Halls	2022	6,444		20	322	322	1,289	7
8	Emergency lighting Rpr.-Whole Fac.-Lights above all Doors	2022	3,989		20	199	199	798	8
9	Star PM fuel tank cleaning and treatment- Mech System	2022	3,700		20	185	185	740	9
10	3" gate valve and flange - on HVAC/Mechanical System	2022	3,175		20	159	159	635	10
11	Replace all control and relay fire alarm modules on loop four	2022	3,506		20	175	175	701	11
12	Patio/Sidewalk/Walkway Replacement Project-All Exporior	2022	380,280		20	19,014	19,014	76,056	12
13	Of Facility- Concrete Replacement Work, Lighting.								13
14	Railings, Landscaping								14
15									15
16									16
17									17
18	Electrical Work Through Entire Facility-Frame,Voltage,Enclosurc	2023	8,411		20	421	421	1,263	18
19	Water and System Treatments for Full Facility Water Supply	2023	4,216		20	211	211	633	19
20	4 B&G 110034 2' 4100-30 RELIEF VALVE 30 PSI-Full Facility Water S	2023	4,871		20	244	244	731	20
21	Replaced bearings on cooling tower	2023	5,102		20	255	255	765	21
22	Asbestos abatement of extreme hot water tank	2022	6,875		20	344	344	1,031	22
23	Labor & materials:Excavation & Blacktop-Parking Lot/Exterior Roads	2022	10,312		20	516	516	1,547	23
24	Blast Chiller Repair	2023	4,590		20	229	229	688	24
25	Abatement/Repair of A Build cold water pumps & Schwab Tank	2023	6,688		20	334	334	1,003	25
26	Abatement/Repair of B wing Cold water pumps	2023	5,625		20	281	281	844	26
27	Repair Fire Protection Sprinkler System- Entire Facilty	2023	3,181		20	159	159	477	27
28	Replacement of deteriorated steel in hot water storage tank	2023	29,890		20	1,495	1,495	4,484	28
29	Walk In Freezer Repair - Condensing Unit, Filter, Drier	2023	7,124		20	356	356	1,069	29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,423,952	\$ 260,994		\$ 294,238	\$ 33,244	\$ 11,084,967	34

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

XI. OWNERSHIP COSTS (continued)

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

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 13,423,952	\$ 260,994		\$ 294,238	\$ 33,244	\$ 11,084,967	1
2	Concrete encasement of main electrical service piping	2023	17,300		20	865	865	2,595	2
3	install temporary generator, replace existing concrete pad								3
4	install primary conduit out of new transformer pad								4
5	To Agree to 6/30/2024 Capital Report	2023	8,674		20	434	434	1,301	5
6	RIVER BLUFF GAZEBO ROOF REPLACEMENT	2024	20,124		20	1,006	1,006	2,012	6
7	(40) Smoke Detector Heads through facility, new heat detector install	2024	9,071		20	454	454	907	7
8	Cooling Water Treatment (4*15 gallon drums) for facility boiler	2024	4,569		20	228	228	457	8
9	Item Removed to reconcile to 6/30/2024 Capital Report	2024							9
10	(10) Smoke Detectors throughout facility	2024	2,509		20	125	125	251	10
11	Item Adjusted on 6/30/2024 Capital Report								11
12	Taco Pump - Frame Mounted Suction Pump	2024	6,028		20	301	301	603	12
13	Fuel system repairs-balance system-tank dewater & circulation	2024	4,649		20	232	232	465	13
14	Generator Repair -Reinstall new fuel filters & cabling	2024	3,012		20	151	151	301	14
15	Replace whole facility sprinklers	2024	13,640		20	682	682	1,364	15
16	Frame mounted end suction pump - HVAC/Plumbing System	2024	6,476		20	324	324	648	16
17	Repacked fire pump/replaced ball valve on aux drain for fire pump	2024	3,092		20	155	155	309	17
18	Repair water leak -install PVC floor drain -Under Garbage Shoot	2024	4,245		20	212	212	425	18
19									19
20	Remove & replace concrete, replace spiral supply pipe- For HVAC	2025	29,610		20	1,481	1,481	1,481	20
21	Replace chilled water coil for the B Wing	2025	9,763		20	488	488	488	21
22	Replace chilled water coil for the B Wing	2025	15,597		20	780	780	780	22
23	Replace collapsed ductwork	2025	14,611		20	731	731	731	23
24	Remove Category I asbestos: Rooms 405, 407, and 408								24
25	Replace underground conduit for main sign	2025	4,250		20	213	213	213	25
26	Replace coil in kitchen unit	2025	28,234		20	1,412	1,412	1,412	26
27	Replace relief valve - For Whole Facility Fire Safety System	2025	4,480		20	224	224	224	27
28	Repair 3 gas leaks and replace pilot and ignition electrodes - On Boiler	2025	4,322		20	216	216	216	28
29	Replace FI1507 taco pump: frame mounted end suction	2025	6,871		20	344	344	344	29
30	Replace FI1507 taco pump: frame mounted end suction	2025	7,248		20	362	362	362	30
31	Replace probe, gasket & thermostat, remove & replace hi								31
32	water level probe, float switch, operating pressure control- Kitchen Unit	2025	3,836		20	192	192	192	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,656,165	\$ 260,994		\$ 305,849	\$ 44,855	\$ 11,103,046	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$13,656,165	\$260,994		\$305,849	\$44,855	\$11,103,046	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
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22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$13,656,165	\$260,994		\$305,849	\$44,855	\$11,103,046	34

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

XI. OWNERSHIP COSTS (continued)

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

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$13,656,165	\$260,994		\$305,849	\$44,855	\$11,103,046	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$13,656,165	\$260,994		\$305,849	\$44,855	\$11,103,046	34

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

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar									
1Improvement Type**		3Year Constructed	4Cost	5Current Book Depreciation	6Life in Years	7Straight Line Depreciation	8Adjustments	9Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$13,656,165	\$260,994		\$305,849	\$44,855	\$11,103,046	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$13,656,165	\$260,994		\$305,849	\$44,855	\$11,103,046	34

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

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$1,532,376	\$	\$153,238	\$153,238	10	\$1,532,376	71
72	Current Year Purchases	12,469		1,247	1,247	10	1,247	72
73	Fully Depreciated Assets	708,005				10	708,005	73
74	See Attached							74
75	TOTALS	\$2,252,850	\$	\$154,485	\$154,485		\$2,241,628	75

D. Vehicle Costs. (See instructions.)*										
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	Ford Taurus	2000	\$ 16,079	\$	\$	\$	4	\$ 16,079	76
77	Facility	Ford Super Duty F-250	2019	30,607				4	30,607	77
78	Facility	Various	Various	136,628				4	136,628	78
79										79
80	TOTALS			\$ 183,314	\$	\$	\$		\$ 183,314	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)			\$16,098,159	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)			\$260,994	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)			\$460,334	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)			\$199,340	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)			\$13,527,988	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	Installation of Nurse Call	\$208,058	92
93	Light System		93
94			94
95		\$208,058	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

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.	1/0/1900	\$
13.	1/0/1900	\$
14.	1/0/1900	\$

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

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

15. Is Movable equipment rental included in building rental?
☐ YES☒ NO
16. Rental Amount for movable equipment: \$ 1,480 Description: Postage Meter
- (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.

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)	\$			

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.

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

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	V10A/V39	hrs	\$ -	3,725	\$ 260,766	\$ -	3,725	\$ 260,766	1
2	Licensed Speech and Language Development Therapist	V10A/V39	hrs	-	245	17,145	-	245	17,145	2
3	Licensed Recreational Therapist	V10A/V39	hrs	-		-	-			3
4	Licensed Physical Therapist	V10A/V39	hrs	-	3,876	271,291	-	3,876	271,291	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	V39	# of prescrpts	-		-	-			9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify):	V39								12
13	Other (specify):	V39		-		113,057	2,075		115,132	13
14	TOTAL			\$	7,846	\$ 662,259	\$ 2,075	7,846	\$ 664,334	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.

River Bluff Nursing Home
0005611
9/30/2025
Supplemental Schedule of Schedule XIV
Special Services - Line 13 Detail

Supplies - Scheudle XIV, Column 6		
Facility ACCOUNT NUMBER	Facility ACCOUNT NUMBER	BALANCE
70500-42290	OTHER DEPARTMENTAL SUPPLIES	2,074.95

Total Supplies	2,074.95
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Other Costs - Scheudle XIV, Column 5		
Facility ACCOUNT NUMBER	Facility ACCOUNT NUMBER	BALANCE
74500-42310	UNITED LABORATORY	5,258.04
74500-42310	UNITED LABORATORY	4,388.99
74500-42310	UNITED LABORATORY	5,170.53
74500-42310	UNITED LABORATORY	4,232.07
74500-42310	UNITED LABORATORY	3,932.66
74500-42310	UNITED LABORATORY	4,099.62
74500-42310	UNITED LABORATORY	4,548.88
74500-42310	UNITED LABORATORY	3,655.24
74500-42310	UNITED LABORATORY	3,892.95
74500-42310	UNITED LABORATORY	3,923.02
74500-42310	UNITED LABORATORY	4,707.84
74500-42310	UNITED LABORATORY	4,936.80
74500-42310	UNITED LABORATORY	5,165.78
74500-42310	UNITED LABORATORY	4,445.32
74500-42310	UNITED LABORATORY	3,655.21
74500-42310	UNITED LABORATORY	4,241.31
74500-42310	UNITED LABORATORY	3,940.90
74500-42310	UNITED LABORATORY	4,636.42
74500-42310	UNITED LABORATORY	4,307.63
74500-42310	UNITED LABORATORY	4,431.52
74500-42310	UNITED LABORATORY	3,657.39
74500-42310	UNITED LABORATORY	4,143.26
74500-42310	UNITED LABORATORY	4,970.80
74500-42310	UNITED LABORATORY	4,667.62
74500-42310	UNITED LABORATORY	3,657.39
74500-42310	UNITED LABORATORY	4,389.87

Total Other Costs	113,057.06
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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	\$ 262	\$	1
2	Cash-Patient Deposits	-		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance	3,920,073		3
4	Supply Inventory (priced at)	-		4
5	Short-Term Investments	-		5
6	Prepaid Insurance	-		6
7	Other Prepaid Expenses	64,106		7
8	Accounts Receivable (owners or related parties)	-		8
9	Other(specify): See Attached & TB	3,183,822		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 7,168,263	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	353,390		11
12	Long-Term Investments	-		12
13	Land	5,830		13
14	Buildings, at Historical Cost	5,127,499		14
15	Leasehold Improvements, at Historical Cost	7,576,664		15
16	Equipment, at Historical Cost	2,170,828		16
17	Accumulated Depreciation (book methods)	(12,439,400)		17
18	Deferred Charges	-		18
19	Organization & Pre-Operating Costs	-		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	-		20
21	Restricted Funds	142,225		21
22	Other Long-Term Assets (see See Attached & TB	208,058		22
23	Other(specify): See Attached & TB	2,988,613		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,133,707	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 13,301,970	\$	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 2,501,219	\$	26
27	Officer's Accounts Payable	-		27
28	Accounts Payable-Patient Deposits	-		28
29	Short-Term Notes Payable	-		29
30	Accrued Salaries Payable	819,447		30
31	Accrued Taxes Payable (excluding real estate taxes)	-		31
32	Accrued Real Estate Taxes(Sch.IX-B)	-		32
33	Accrued Interest Payable	-		33
34	Deferred Compensation	-		34
35	Federal and State Income Taxes	-		35
	Other Current Liabilities(specify):			
36	See Attached & TB	-		36
37	See Attached & TB	742,949		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 4,063,615	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	-		39
40	Mortgage Payable	-		40
41	Bonds Payable	-		41
42	Deferred Compensation	-		42
	Other Long-Term Liabilities(specify):			
43	See Attached & TB	3,062,954		43
44	See Attached & TB	-		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 3,062,954	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 7,126,569	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 6,175,401	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 13,301,970	\$	48

*(See instructions.)

PG 17 Line 9 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
00000-11110	REAL ESTATE TAX RECEIVABLE	3,002,939.07
00000-11111	DUE FROM MACHESNEY TIF	4,409.76
00000-13100	SUPPLIES	135,262.72
00000-27200	OTHER DEFERRED REVENUE	(4,409.76)
00000-17200	Refund Holding	45,619.98
Total		3,183,821.77

PG 17 Line 22 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
00000-14340	CIP	208,057.65

Total	208,057.65
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PG 17 Line 23 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
00000-21906	Net Pension Obligation	2,477.00
AJE	Deferred Inflow	8,271,256.00
AJE	Long Term Assets	(5,285,120.00)

Total	2,988,613.00
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PG 17 Line 37 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
00000-21902	POSTEMPLOYMENT INS. LIABILITY	(742,948.90)

Total	(742,948.90)
-------	--------------

PG 17 Line 43 Detail		
CLIENT ACCOUNT NUMBER	CLIENT ACCOUNT DESCRIPTION	BALANCE
00000-26512	DEF. INFLOW EXP / ACT EXPERIEN	8,271,256.00
00000-26520	DEFERRED INFLOW-OPEB	(163,915.00)
00000-27100	DEFERRED PROPERTY TAX REVENUE	(2,899,038.91)
AJE	Deferred Inflow	(8,271,256.00)

Total	(3,062,953.91)
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XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$8,059,668	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$8,059,668	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	211,011	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)Other Fund Transfers	(2,095,278)	15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$(1,884,267)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$6,175,401	24 *

* This must agree with page 17, line 47.

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

1			
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,194,620	1
2	Discounts and Allowances for all Levels	4,920,476	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 18,115,096	3
	B. Ancillary Revenue		
4	Day Care	-	4
5	Other Care for Outpatients	-	5
6	Therapy	1,909,030	6
7	Oxygen	-	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,909,030	8
	C. Other Operating Revenue		
9	Payments for Education	-	9
10	Other Government Grants	-	10
11	CNA Training Reimbursements	-	11
12	Gift and Coffee Shop	-	12
13	Barber and Beauty Care	-	13
14	Non-Patient Meals	8,505	14
15	Telephone, Television and Radio	-	15
16	Rental of Facility Space	-	16
17	Sale of Drugs	-	17
18	Sale of Supplies to Non-Patients	-	18
19	Laboratory	-	19
20	Radiology and X-Ray	-	20
21	Other Medical Services	-	21
22	Laundry	-	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 8,505	23
	D. Non-Operating Revenue		
24	Contributions	1,650	24
25	Interest and Other Investment Income***	-	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 1,650	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached & TB	3,115,300	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 3,115,300	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 23,149,581	30

2			
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	3,978,372	31
32	Health Care	11,007,705	32
33	General Administration	4,375,443	33
	B. Capital Expense		
34	Ownership	2,490,942	34
	C. Ancillary Expense		
35	Special Cost Centers	727,554	35
36	Provider Participation Fee	358,554	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 22,938,570	40
41	Income before Income Taxes (line 30 minus line 40)**	211,011	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 211,011	43

III. Net Inpatient Revenue detailed by Payer Source for each line			
44	Medicaid Fee for Service	\$ 5,976,954	44
45	Medicaid Managed Long Term Services and Supports (MLTSS)	9,635,375	45
46	MMAI-Medicaid is the Primary Payer	348	46
47	MMAI-Medicare is the Primary Payer		47
48	Private Pay	2,340,104	48
49	Medicare Part A	1,187,957	49
50	Other-(specify) Ancillary Revenues/Contractuals	(1,465,670)	50
51	Other-(specify) QIP and C.N.A.	440,028	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)	\$ 18,115,096	56

PG 19 Line 28 Detail		
CLIENT ACCOUNT	ACCOUNT DESCRIPTION	BALANCE
70500-31110	REAL ESTATE TAXES	(2,863,096.64)
70500-31111	TIF SURPLUS MACHESNEY PARK	(4,224.53)
70500-31120	BACK TAXES	(422.37)
70500-31610	GENERAL PROPERTY	(5,464.63)
70500-32243	RBNH-FEDERAL MATCHING	(197,220.42)
70500-39110	TRANSFERS FROM OTHER FUNDS	(44,117.00)
70500-39990	OTHER UNCLASSIFIED REVENUE	(754.26)
Total		(3,115,299.85)

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	1,874	2,072	\$109,557	\$52.87	1
2	Assistant Director of Nursing	1,310	1,379	62,085	45.03	2
3	Registered Nurses	38,526	43,219	2,333,105	53.98	3
4	Licensed Practical Nurses	37,629	42,127	1,708,315	40.55	4
5	CNAs & Orderlies	141,564	157,517	4,168,210	26.46	5
6	CNA Trainees			-		6
7	Licensed Therapist			-		7
8	Rehab/Therapy Aides	2,074	2,619	107,256	40.95	8
9	Activity Director	1,750	2,080	51,098	24.57	9
10	Activity Assistants	17,342	19,254	319,135	16.58	10
11	Social Service Workers	8,699	10,180	213,967	21.02	11
12	Dietician			-		12
13	Food Service Supervisor	2,007	2,206	76,686	34.76	13
14	Head Cook	7,250	8,265	143,493	17.36	14
15	Cook Helpers/Assistants	1,681	2,009	34,457	17.15	15
16	Dishwashers	30,505	34,197	565,097	16.52	16
17	Maintenance Workers			-		17
18	Housekeepers	23,021	26,388	458,382	17.37	18
19	Laundry	3,630	4,240	69,396	16.37	19
20	Administrator	1,848	2,080	133,188	64.03	20
21	Assistant Administrator	1,480	1,680	77,480	46.12	21
22	Other Administrative	8,296	9,639	244,316	25.35	22
23	Office Manager			-		23
24	Clerical	36,640	41,863	776,739	18.55	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			-		31
32	Other Health Care(specify)			-		32
33	Other(specify)			-		33
34	TOTAL (lines 1 - 33)	367,127	413,014	\$11,651,962 *	\$28.21	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	818	\$42,556	V01-3	35
36	Medical Director	Monthly Fees	17,400	V09-3	36
37	Medical Records Consultant		-		37
38	Nurse Consultant		-		38
39	Pharmacist Consultant		-		39
40	Physical Therapy Consultant		-		40
41	Occupational Therapy Consultant		-		41
42	Respiratory Therapy Consultant		-		42
43	Speech Therapy Consultant		-		43
44	Activity Consultant	161	6,926	V11-3	44
45	Social Service Consultant	12	984	V12-3	45
46	Other(specify) Pastoral Care	Monthly Fees	3,000	V11-3	46
47			-		47
48			-		48
49	TOTAL (lines 35 - 48)	991	\$70,866		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	4,118	\$320,972	V10-3	50
51	Licensed Practical Nurses	7,712	480,308	V10-3	51
52	Certified Nurse Assistants/Aides	11,592	437,359	V10-3	52
53	TOTAL (lines 50 - 52)	23,422	\$1,238,639		53

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

** See instructions.

STATE OF ILLINOIS

Facility Name & ID NumberRiver Bluff Nursing Home# 0005611Report Period Beginning:10/1/2024Ending:9/30/2025Page 21

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name

Function

Ownership

Amount

Laura Schaffer

Administrator

0%

\$133,188

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

(List each licensed administrator separately.)

\$133,188

B. Administrative - Other

Description

Amount

Winnebago County- Administrative Support

\$500,000

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

(Attach a copy of any management service agreement)

\$500,000

C. Professional Services

Vendor/Payee

Type

Amount

Plante Moran

Cost Reports

\$9,100

Mealsuite

Data Processing- Meal Coord

3,931

Terrill Consulting

Financial Consulting

44,575

See Supplemental Page 21

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

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

\$57,606

D. Employee Benefits and Payroll Taxes

Description

Amount

Workers' Compensation Insurance

\$

Unemployment Compensation Insurance

4,116

FICA Taxes

847,442

Employee Health Insurance

1,718,044

Employee Meals

Illinois Municipal Retirement Fund (IMRF)*

376,167

Life Insurance

7,352

Uniforms

46,545

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

\$2,999,666

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

Description

Line #

Amount

\$

TOTAL

\$

F. Dues, Fees, Subscriptions and Promotions

Description

Amount

IDPH License Fee

\$

Advertising: Employee Recruitment

Health Care Worker Background Check

(Indicate # of checks performed)

Patient Background Checks

Association Dues (total from pg 22, #4)

40,127

Dues & Subscriptions

211

Licenses & Fees

5,505

Less: Public Relations Expense

()

PAC and Lobbying payments

(12,624)

All non-allowable advertising

()

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

\$33,219

G. Schedule of Travel and Seminar**

Description

Amount

Out-of-State Travel

\$

In-State Travel

Seminar Expense

11,533

Entertainment Expense

()

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

TOTAL

\$11,533

* Attach copy of IMRF notifications

**See instructions.

River Bluff Nursing Home
0005611
9/30/2025
Seminar Expense Detail

Date	General Ledger Accounts	Description of Expense	Employee	Employee Function	Location of Seminar	Net Cost	Adjustments& Reclassifications	Final Expense
11/01/24	72500-43942	SWEDISH AMERICA	Various	Various	Within IL	32	-	32
12/01/24	72500-43942	EFOODHANDLERS	Various	Various	Within IL	7	-	7
12/01/24	72500-43942	ROCK VALLEY COL	Various	Various	Within IL	2,073	-	2,073
01/01/25	72500-43942	EFOODHANDLERS	Various	Various	Within IL	35	-	35
01/01/25	72500-43942	JI MIN	Various	Various	Within IL	350	-	350
01/31/25	72500-43942	KLAAS KIRSTEN	Various	Various	Within IL	77	-	77
01/31/25	72500-43942	KLAAS KIRSTEN	Various	Various	Within IL	42	-	42
02/01/25	72500-43942	EFOODHANDLERS	Various	Various	Within IL	63	-	63
04/01/25	72500-43942	EFOODHANDLERS	Various	Various	Within IL	35	-	35
05/31/25	72500-43942	SWEDISH AMERICA	Various	Various	Within IL	8	-	8
07/01/25	72500-43942	EFOODHANDLERS	Various	Various	Within IL	14	-	14
07/01/25	72500-43942	EFOODHANDLERS	Various	Various	Within IL	7	-	7
08/01/25	72500-43942	EFOODHANDLERS	Various	Various	Within IL	21	-	21
08/31/25	72500-43942	PICC TEAM	Various	Various	Within IL	800	-	800
09/01/25	72500-43942	EFOODHANDLERS	Various	Various	Within IL	21	-	21
09/30/25	72500-43942	EFOODHANDLERS	Various	Various	Within IL	63	-	63
08/01/25	74000-43942	PICC TEAM	Various	Various	Within IL	6,127		6,127
9/9/2025	70500-43942	IHCA 75th Annual Conv	Laura Schaffer	Administrator	Peoria, IL	795		795
9/9/2025	70500-43942	IHCA 75th Annual Conv	Laura Doise	Assistand Administrator	Peoria, IL	963		963
								-
								-
								-
								-
								-
								-
								-
Total						11,533	-	11,533

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Please list the ALLOWABLE PAYMENTS OR dues paid to provider associations on the lines below.
Use the drop down list to identify the association.
- | Association Name | Amount |
|---|---------------------|
| <u>IL HEALTHCARE ASSOCIATION (IHCA)</u> | <u>27,503</u> |
| <u></u> | <u></u> |
| <u></u> | <u></u> |
| | <u>27,503</u> Total |
- (3) List the amount of NON-ALLOWABLE payments OR DUES made to PROVIDER ASSOCIATIONS OR political action organizations.
The total amount for Question #3 will be adjusted out of the cost report on Page 5A, Line 1.
- | | |
|---|---------------------|
| <u>IL HEALTHCARE ASSOCIATION (IHCA)</u> | <u>12,624</u> |
| <u></u> | <u></u> |
| <u></u> | <u></u> |
| | <u>12,624</u> Total |
- (4) EXHIBIT: Total payments OR DUES TO EACH ORGANIZATION LISTED ABOVE (2 and 3 combined)
- | | |
|---|---------------------|
| <u>IL HEALTHCARE ASSOCIATION (IHCA)</u> | <u>40,127</u> |
| <u></u> | <u></u> |
| <u></u> | <u></u> |
| | <u>40,127</u> Total |
- (5) Indicate the total amount of both disposable and non-disposable incontinent expense and the location of this expense on Sch. V. \$ 18,891 Line 10-2
- (6) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (7) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 358,554
This amount is to be recorded on line 42 of Schedule V.
- (8) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

- (9) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (10) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (11) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ N/A Has any meal income been offset against related costs? Yes Indicate the amount. \$ 8,505
- (12) Travel and Transportation
- a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
- b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
- c. What percent of all travel expense relates to transportation of nurses and patients? N/A
- d. Have vehicle usage logs been maintained? No
- e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
- f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
- g. Does the facility transport residents to and from day training?
Indicate the amount of income earned from providing such transportation during this reporting period.** \$ N/A No
- (13) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Baker Tilly Virchow Krause
- (14) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (15) Has a schedule for the legal fees reported on the cost report been provided by the facility? See page 39 of the instructions for details. Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Item ID	Item Name	Category	Unit	Price	Quantity	Total	Page 1	Page 2
000001	Item 1	Category A	Unit A	10.00	1	10.00		
000002	Item 2	Category A	Unit A	20.00	1	20.00		
000003	Item 3	Category A	Unit A	30.00	1	30.00		
000004	Item 4	Category A	Unit A	40.00	1	40.00		
000005	Item 5	Category A	Unit A	50.00	1	50.00		
000006	Item 6	Category A	Unit A	60.00	1	60.00		
000007	Item 7	Category A	Unit A	70.00	1	70.00		
000008	Item 8	Category A	Unit A	80.00	1	80.00		
000009	Item 9	Category A	Unit A	90.00	1	90.00		
000010	Item 10	Category A	Unit A	100.00	1	100.00		
000011	Item 11	Category A	Unit A	110.00	1	110.00		
000012	Item 12	Category A	Unit A	120.00	1	120.00		
000013	Item 13	Category A	Unit A	130.00	1	130.00		
000014	Item 14	Category A	Unit A	140.00	1	140.00		
000015	Item 15	Category A	Unit A	150.00	1	150.00		
000016	Item 16	Category A	Unit A	160.00	1	160.00		
000017	Item 17	Category A	Unit A	170.00	1	170.00		
000018	Item 18	Category A	Unit A	180.00	1	180.00		
000019	Item 19	Category A	Unit A	190.00	1	190.00		
000020	Item 20	Category A	Unit A	200.00	1	200.00		
000021	Item 21	Category A	Unit A	210.00	1	210.00		
000022	Item 22	Category A	Unit A	220.00	1	220.00		
000023	Item 23	Category A	Unit A	230.00	1	230.00		
000024	Item 24	Category A	Unit A	240.00	1	240.00		
000025	Item 25	Category A	Unit A	250.00	1	250.00		
000026	Item 26	Category A	Unit A	260.00	1	260.00		
000027	Item 27	Category A	Unit A	270.00	1	270.00		
000028	Item 28	Category A	Unit A	280.00	1	280.00		
000029	Item 29	Category A	Unit A	290.00	1	290.00		
000030	Item 30	Category A	Unit A	300.00	1	300.00		
000031	Item 31	Category A	Unit A	310.00	1	310.00		
000032	Item 32	Category A	Unit A	320.00	1	320.00		
000033	Item 33	Category A	Unit A	330.00	1	330.00		
000034	Item 34	Category A	Unit A	340.00	1	340.00		
000035	Item 35	Category A	Unit A	350.00	1	350.00		
000036	Item 36	Category A	Unit A	360.00	1	360.00		
000037	Item 37	Category A	Unit A	370.00	1	370.00		
000038	Item 38	Category A	Unit A	380.00	1	380.00		
000039	Item 39	Category A	Unit A	390.00	1	390.00		
000040	Item 40	Category A	Unit A	400.00	1	400.00		
000041	Item 41	Category A	Unit A	410.00	1	410.00		
000042	Item 42	Category A	Unit A	420.00	1	420.00		
000043	Item 43	Category A	Unit A	430.00	1	430.00		
000044	Item 44	Category A	Unit A	440.00	1	440.00		
000045	Item 45	Category A	Unit A	450.00	1	450.00		
000046	Item 46	Category A	Unit A	460.00	1	460.00		
000047	Item 47	Category A	Unit A	470.00	1	470.00		
000048	Item 48	Category A	Unit A	480.00	1	480.00		
000049	Item 49	Category A	Unit A	490.00	1	490.00		
000050	Item 50	Category A	Unit A	500.00	1	500.00		
000051	Item 51	Category A	Unit A	510.00	1	510.00		
000052	Item 52	Category A	Unit A	520.00	1	520.00		
000053	Item 53	Category A	Unit A	530.00	1	530.00		
000054	Item 54	Category A	Unit A	540.00	1	540.00		
000055	Item 55	Category A	Unit A	550.00	1	550.00		
000056	Item 56	Category A	Unit A	560.00	1	560.00		
000057	Item 57	Category A	Unit A	570.00	1	570.00		
000058	Item 58	Category A	Unit A	580.00	1	580.00		
000059	Item 59	Category A	Unit A	590.00	1	590.00		
000060	Item 60	Category A	Unit A	600.00	1	600.00		
000061	Item 61	Category A	Unit A	610.00	1	610.00		
000062	Item 62	Category A	Unit A	620.00	1	620.00		
000063	Item 63	Category A	Unit A	630.00	1	630.00		
000064	Item 64	Category A	Unit A	640.00	1	640.00		
000065	Item 65	Category A	Unit A	650.00	1	650.00		
000066	Item 66	Category A	Unit A	660.00	1	660.00		
000067	Item 67	Category A	Unit A	670.00	1	670.00		
000068	Item 68	Category A	Unit A	680.00	1	680.00		
000069	Item 69	Category A	Unit A	690.00	1	690.00		
000070	Item 70	Category A	Unit A	700.00	1	700.00		
000071	Item 71	Category A	Unit A	710.00	1	710.00		
000072	Item 72	Category A	Unit A	720.00	1	720.00		
000073	Item 73	Category A	Unit A	730.00	1	730.00		
000074	Item 74	Category A	Unit A	740.00	1	740.00		
000075	Item 75	Category A	Unit A	750.00	1	750.00		
000076	Item 76	Category A	Unit A	760.00	1	760.00		
000077	Item 77	Category A	Unit A	770.00	1	770.00		
000078	Item 78	Category A	Unit A	780.00	1	780.00		
000079	Item 79	Category A	Unit A	790.00	1	790.00		
000080	Item 80	Category A	Unit A	800.00	1	800.00		
000081	Item 81	Category A	Unit A	810.00	1	810.00		
000082	Item 82	Category A	Unit A	820.00	1	820.00		
000083	Item 83	Category A	Unit A	830.00	1	830.00		
000084	Item 84	Category A	Unit A	840.00	1	840.00		
000085	Item 85	Category A	Unit A	850.00	1	850.00		
000086	Item 86	Category A	Unit A	860.00	1	860.00		
000087	Item 87	Category A	Unit A	870.00	1	870.00		
000088	Item 88	Category A	Unit A	880.00	1	880.00		
000089	Item 89	Category A	Unit A	890.00	1	890.00		
000090	Item 90	Category A	Unit A	900.00	1	900.00		
000091	Item 91	Category A	Unit A	910.00	1	910.00		
000092	Item 92	Category A	Unit A	920.00	1	920.00		
000093	Item 93	Category A	Unit A	930.00	1	930.00		
000094	Item 94	Category A	Unit A	940.00	1	940.00		
000095	Item 95	Category A	Unit A	950.00	1	950.00		
000096	Item 96	Category A	Unit A	960.00	1	960.00		
000097	Item 97	Category A	Unit A	970.00	1	970.00		
000098	Item 98	Category A	Unit A	980.00	1	980.00		
000099	Item 99	Category A	Unit A	990.00	1	990.00		
000100	Item 100	Category A	Unit A	1000.00	1	1000.00		
000101	Item 101	Category A	Unit A	1010.00	1	1010.00		
000102	Item 102	Category A	Unit A	1020.00	1	1020.00		
000103	Item 103	Category A	Unit A	1030.00	1	1030.00		
000104	Item 104	Category A	Unit A	1040.00	1	1040.00		
000105	Item 105	Category A	Unit A	1050.00	1	1050.00		
000106	Item 106	Category A	Unit A	1060.00	1	1060.00		
000107	Item 107	Category A	Unit A	1070.00	1	1070.00		
000108	Item 108	Category A	Unit A	1080.00	1	1080.00		
000109	Item 109	Category A	Unit A	1090.00	1	1090.00		
000110	Item 110	Category A	Unit A	1100.00	1	1100.00		
000111	Item 111	Category A	Unit A	1110.00	1	1110.00		
000112	Item 112	Category A	Unit A	1120.00	1	1120.00		
000113	Item 113	Category A	Unit A	1130.00	1	1130.00		
000114	Item 114	Category A	Unit A	1140.00	1	1140.00		
000115	Item 115	Category A	Unit A	1150.00	1	1150.00		
000116	Item 116	Category A	Unit A	1160.00	1	1160.00		
000117	Item 117	Category A	Unit A	1170.00	1	1170.00		
000118	Item 118	Category A	Unit A	1180.00	1	1180.00		
000119	Item 119	Category A	Unit A	1190.00	1	1190.00		
000120	Item 120	Category A	Unit A	1200.00	1	1200.00		
000121	Item 121	Category A	Unit A	1210.00	1	1210.00		
000122	Item 122	Category A	Unit A	1220.00	1	1220.00		
000123	Item 123	Category A	Unit A	1230.00	1	1230.00		
000124	Item 124	Category A	Unit A	1240.00	1	1240.00		
000125	Item 125	Category A	Unit A	1250.00	1	1250.00		
000126	Item 126	Category A	Unit A	1260.00	1	1260.00		
000127	Item 127	Category A	Unit A	1270.00	1	1270.00		
000128	Item 128	Category A	Unit A	1280.00	1	1280.00		
000129	Item 129	Category A	Unit A	1290.00	1	1290.00		
000130	Item 130	Category A	Unit A	1300.00	1	1300.00		
000131	Item 131	Category A	Unit A	1310.00	1	1310.00		
000132	Item 132	Category A	Unit A	1320.00	1	1320.00		
000133	Item 133	Category A	Unit A	1330.00	1	1330.00		
000134	Item 134	Category A	Unit A	1340.00	1	1340.00		
000135	Item 135	Category A	Unit A	1350.00	1	1350.00		
000136	Item 136	Category A	Unit A	1360.00	1	1360.00		
000137	Item 137	Category A	Unit A	1370.00	1	1370.00		
000138	Item 138	Category A	Unit A	1380.00	1	1380.00		
000139	Item 139	Category A	Unit A	1390.00	1	1390.00		
000140	Item 140	Category A	Unit A	1400.00	1	1400.00		
000141	Item 141	Category A	Unit A	1410.00	1	1410.00		
000142	Item 142	Category A	Unit A	1420.00	1	1420.00		
000143	Item 143	Category A	Unit A	1430.00	1	1430.00		
000144	Item 144	Category A	Unit A	1440.00	1	1440.00		
000145	Item 145	Category A	Unit A	1450.00	1	1450.00		
000146	Item 146	Category A	Unit A	1460.00	1	1460.00		
000147	Item 147	Category A	Unit A	1470.00	1	1470.00		
000148	Item 148	Category A	Unit A	1480.00	1	1480.00		
000149	Item 149	Category A	Unit A	1490.00	1	1490.00		
000150	Item 150	Category A	Unit A	1500.00	1	1500.00		
000151	Item 151	Category A	Unit A	1510.00	1	1510.00		
000152	Item 152	Category A	Unit A	1520.00	1	1520.00		
000153	Item 153	Category A	Unit A	1530.00	1	1530.00		
000154	Item 154	Category A	Unit A	1540.00	1	1540.00		
000155	Item 155	Category A	Unit A	1550.00	1	1550.00		
000156	Item 156	Category A	Unit A	1560.00	1	1560.00		
000157	Item 157	Category A	Unit A	1570.00	1	1570.00		
000158	Item 158	Category A	Unit A	1580.00	1	1580.00		
000159	Item 159	Category A	Unit A	1590.00	1	1590.00		
000160	Item 160	Category A	Unit A	1600.00	1	1600.00		
000161	Item 161	Category A	Unit A	1610.00	1	1610.00		
000162								

River Bluff Nursing Home
0005611
9/30/2025
Auto and Travel Expense Detail

Date	General Ledger Accounts	Description of Expense	Employee	Employee Function	Location of Travel	Net Cost	Adjustments& Reclassifications	Final Expense
	4/15/2025 74000-43310	Mileage Reimb	Sarah Merlo	Unit Coordinator	Rockton, IL	15.40		15.40
	4/15/2025 74000-43310	Mileage Reimb	Sarah Merlo	Unit Coordinator	Alden Debes	12.18		12.18
	5/1/2025 74000-43310	Mileage Reimb	Sarah Merlo	Unit Coordinator	Wesley Willows	3.92		3.92
	5/13/2025 74000-43310	Mileage Reimb	Sarah Merlo	Unit Coordinator	Alden Debes	13.02		13.02
	9/10/2025 74000-43310	Mileage Reimb	Sarah Merlo	Unit Coordinator	Freeport, IL	51.52		51.52
	9/16/2025 74000-43310	Mileage Reimb	Sarah Merlo	Unit Coordinator	Machesney Park, IL	8.40		8.40
	10/31/2024 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	423.48		423.48
	11/30/2024 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	618.43		618.43
	1/1/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	619.00		619.00
	2/28/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	715.37		715.37
	3/31/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	645.57		645.57
	5/1/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	633.52		633.52
	5/1/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	173.79		173.79
	6/30/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	545.02		545.02
	6/30/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	644.93		644.93
	7/31/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	433.24		433.24
	7/31/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	218.02		218.02
	7/31/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	65.14		65.14
	9/1/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	300.27		300.27
	9/1/2025 74500-42240	Smith Oil Corporation	Various - Facility Vehicles	Maintenance, Admissions, Resident Trans, Administrative, Etc	Within Illinois	636.07		636.07
Total						6,776.29	-	6,776.29