

		FOR BHF USE			

LL2

Supportive Living Facility

2015

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2015)

IMPORTANT NOTICE

THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN SECTION 146.265 OF THE 89 IL ADMIN CODE. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS.

I. Facility ID Number: 1000128

Facility Name: River to River Com of Marion

Address: 1515 E Dy Young St Marion 62959

County: Williamson

Telephone Number: (618) 993-7533 Fax # 618 993-7531

Federal Employer ID Number:

Date Current Owners were Certified: 2/18/2011

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL
<input type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State
<input type="checkbox"/> Trust	<input checked="" type="checkbox"/> Partnership	<input type="checkbox"/> County
IRS Exemption Code	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other
	<input type="checkbox"/> "Sub-S" Corp.	
	<input type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other	

In the event there are further questions about this report, please contact:

Name: James Srna Telephone Number: (618 993-7533

Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/15 to 12/31/15 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

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

Officer or Administrator of Provider	(Signed)		(Date)
	(Type or Print Name)	Sherry Barter-Hamlin	
	(Title)	CEO	
Paid Preparer	(Signed)		(Date)
	(Print Name and Title)	Brent Kochel Manager	
	(Firm Name & Address)	Kerber, Eck & Braeckel LLP 1116 W. Main St. Carbondale, IL 62901	
	(Telephone)	618) 529-1040 Fax 618 549-2311	
	MAIL TO: BUREAU OF HEALTH FINANCE IL DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630		

Facility Name River to River Com of Marion Report Period Beginning: 1/1/15 Ending: 12/31/15

III. STATISTICAL DATA

A. Certified units; enter number of units and unit days

Date of change in certified units / /

	1	2	3	4	
	Units at Beginning of Report Period	Type of Apartment	Units at End of Report Period	Unit Days During Report Period	
1	<u>45</u>	Single Unit Apartment	<u>45</u>	<u>16,425</u>	1
2	<u>5</u>	Double Unit Apartment	<u>5</u>	<u>1,825</u>	2
3		Other		<u>1,460</u>	3
4	<u>50</u>	TOTALS	<u>50</u>	<u>19,710</u>	4

B. Census-For the entire report period.

	1 Type of Unit	2 3 4 5 Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	<u>11,517</u>	<u>417</u>		<u>11,934</u>	5
6	Double Unit	<u>1,395</u>	<u>692</u>		<u>2,087</u>	6
7	Other	<u>621</u>			<u>621</u>	7
8	TOTALS	<u>13,533</u>	<u>1,109</u>		<u>14,642</u>	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 74.29%

D. Indicate the number of paid bed-hold days the SLF had during this year 205 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 107 (Do not include bed-hold days in Section B.)

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐ NO ☒

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES ☐ NO ☒

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

H. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NO

Tax Year: 2015 Fiscal Year: 2015

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

J. Does the facility have any Illinois Housing Development Authority Loans outstanding? Yes If yes, did the facility make all of the required payments of interest and principle? Yes
If no, explain. _____

K. Does the facility have any loans from the Federal Home Loan Bank outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
If no, explain. _____

L. Does the facility have any loans from the IL Dept of Commerce and Economic Opportunity outstanding? No If yes, did the facility make all of the required payments of interest and principle? _____
If no, explain. _____

STATE OF ILLINOIS

Page 3

Facility Name: River to River Com of Marion

Report Period Beginning:

1/1/15

Ending:

12/31/15

IV. COST CENTER EXPENSES (please round to the nearest dollar)

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments	Adjusted Total	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
	A. General Services							
1	Dietary and Food Purchase	70,278	126,857	1,166	198,301	(3,158)	195,143	1
2	Housekeeping, Laundry and Maintenance	54,111	18,270	19,710	92,091		92,091	2
3	Heat and Other Utilities			62,114	62,114		62,114	3
4	Other (specify):			6,439	6,439	(2,649)	3,790	4
5	TOTAL General Services	124,389	145,127	89,429	358,945	(5,807)	353,138	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	184,859	1,731	11,857	198,447		198,447	6
7	Activities and Social Services	25,834	2,718	1,507	30,059		30,059	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	210,693	4,449	13,364	228,506		228,506	9
	C. General Administration							
10	Administrative and Clerical	54,446	14,892	193,144	262,482	(34,142)	228,340	10
11	Marketing Materials, Promotions and Advertising	7,611		7,213	14,824		14,824	11
12	Employee Benefits and Payroll Taxes			76,262	76,262		76,262	12
13	Insurance-Property, Liability and Malpractice			42,765	42,765		42,765	13
14	Other (specify):							14
15	TOTAL General Administration	62,057	14,892	319,384	396,333	(34,142)	362,191	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	397,139	164,468	422,177	983,784	(39,949)	943,835	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			352,730	352,730	24,135	376,865	17
18	Interest			375,159	375,159		375,159	18
19	Real Estate Taxes			7,922	7,922		7,922	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			14,482	14,482		14,482	22
23	TOTAL Ownership			750,293	750,293	24,135	774,428	23
24	GRAND TOTAL (Sum of lines 16 and 23)	397,139	164,468	1,172,470	1,734,077	(15,814)	1,718,263	24

Facility Name: River to River Com of Marion

Report Period Beginning 1/1/15 Ending: 12/31/15

V. STAFFING AND SALARY COSTS (Please report each line separately.)

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.5	\$ 22.00	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	13	9.85	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	12.50	5
6	Head Cook			6
7	Cook Helpers/Assistants	4	9.34	7
8	Dishwashers			8
9	Maintenance Workers	1	12.00	9
10	Housekeepers	2	9.16	10
11	Laundry			11
12	Managers	1	15.35	12
13	Other Administrative	1	19.83	13
14	Clerical			14
15	Marketing	1	24.62	15
16	Other	1	9.57	16
17	Total (lines 1 thru 16)	25.5	\$ 144.22	17

VII. RELATED ORGANIZATIONS

A. Enter below the names of all related organizations. Attach an additional schedule if necessary.

RELATED SLF's & HEALTH CARE BUSINESSES

Name	1	City	2
Anna Supportive Living, LP		Anna, IL	

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5
River to River Corporation		Marion, IL		Managing Partner	
River to River Senior Services		Marion, IL		Service Provider	

B. Does your facility receive services from a parent organization or home office; the costs for which were not included on page 3? YES ☒ NO ☐
Name of related entity: River to River Senior Services, LLC If yes, what is the value of those services? \$ 87,870
(Please attach a separate schedule itemizing those services.)

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES ☒ NO ☐
If so, please attach a separate schedule detailing the nature of those services, their costs as they appear on your books and the underlying cost to the related party (i.e., not including markup).

VI. (A) STATEMENT OF COMPENSATION AND OTHER PAYMENTS TO OWNERS, RELATIVES AND MEMBERS OF THE BOARD OF DIRECTORS.

	NAME and FUNCTION	Ownership Interest	Average Hours Per Work Week Devoted to this Business	Amount of Compensation for this Reporting Period	
1				\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties Amount of Fee

1		\$	1
2			2
Total		\$	3

Facility Name: River to River Com of Marion Report Period Beginning: 1/1/15 Ending: 12/31/15

VIII. OWNERSHIP COSTS

A. Purchase price of land 169,000 Year land was acquired 2011

B. Building Depreciation -- Including Fixed Equipment. Round all numbers to the nearest dollar. *Total units on this schedule must agree with page 2.

	1 Units*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	50			2011	\$ 7,604,665	\$ 276,395	27.5	\$ 276,395	\$	1,324,394	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping		2011		48,765	3,377	15	3,251	(126)	18,370	6
7	Landscaping		2013		3,700	648	7	529	(119)	2,082	7
8	Parking Lot		2013		30,912	2,061	15	3,097	1,036	6,182	8
9	Generator Shed		2015		11,381	535	27.5	552	17	535	9
10	Generator Power		2015		2,991	104	27.5	109	5	104	10
11	Concrete Curb		2015		21,816	727	15	397	(330)	727	11
12	Fencing around dumpster		2015		4,096	205	10	68	(137)	205	12
13	Driveway for Generator		2015		4,100	137	15	103	(34)	137	13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,732,426	\$ 284,189		\$ 284,501	\$ 312	\$ 1,352,736	17

C. Equipment Depreciation -- Including Transportation.

	Type	1 Cost	2 Current Book Depreciation	3 Straight Line Depreciation	4 Adjustments	5 Life in Years	6 Accumulated Depreciation	
18	Movable Equipment	\$ 624,735	\$ 64,572	\$ 89,639	25,067	5	\$ 418,794	18
19	Vehicles	16,908	3,971	2,727	(1,244)	5	8,552	19
20	TOTAL (lines 18 and 19)		\$ 641,643	\$ 68,543	\$ 92,366		\$ 427,346	20

D. Depreciable Non-Care Assets Included in General Ledger.

	1 Description and Year Acquired	2 Cost	3 Current Book Depreciation	4 Accumulated Depreciation	
21		\$	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)		\$	\$	24

Facility Name: River to River Com of Marion

Report Period Beginning: 1/1/15

Ending: 12/31/15

IX. RENTAL COSTS

A. Building and Fixed Equipment

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? ☐ YES ☐ NO

		1	2	3	4	5	6		8. Is movable equipment rental included in building rental?
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*		<input type="checkbox"/> YES <input type="checkbox"/> NO
3	Original Building			/ /	\$			3	9. Rental amount for movable equipment \$
4	Additions			/ /				4	
5				/ /				5	
6				/ /				6	
7	TOTAL				\$			7	

8. Is movable equipment rental included in building rental?

☐ YES ☐ NO

9. Rental amount for movable equipment \$

10. If the facility rents any vehicles which are used for care-related purposes, please attach a schedule detailing the model year and make, the rental expense for this period and the use of the vehicle.

X. INTEREST EXPENSE

	1	2		3	4	6		7	8	9	
	Name of Lender	Related**		Purpose of Loan	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	Banterra Bank		X	To construct project building	12/14/09	\$ 5,700,000	\$ 5,428,363	12/14/41	0.0675	\$ 375,159	1
2	IL Housing Dept Authority		X	To construct project building	12/1/09	1,790,328	1,678,703	12/1/26			2
3	River to River Corporation	X		To construct project building	2/18/11	284,813		/ /	0.0475		3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 7,775,141	\$ 7,107,066			\$ 375,159	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 7,775,141	\$ 7,107,066			\$ 375,159	10

* If there is an option to buy the building, please provide complete details on an attached schedule.
** If there is any overlap in ownership between the facility and the lender, this must be indicated in column 2.

STATE OF ILLINOIS

Page 7

Facility Name: River to River Com of Marion

Report Period Beginning: 1/1/15

Ending:

12/31/15

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/15

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 187,023	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	404,332		3
4	Supply Inventory (priced at)	13,650		4
5	Short-Term Investments			5
6	Prepaid Insurance	18,630		6
7	Other Prepaid Expenses	1,256		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 624,891	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	169,000		13
14	Buildings, at Historical Cost	7,600,871		14
15	Leasehold Improvements, at Historical Cost	131,555		15
16	Equipment, at Historical Cost	641,643		16
17	Accumulated Depreciation (book methods)	(1,780,082)		17
18	Deferred Charges	822,647		18
19	Organization & Pre-Operating Costs	3,698		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(1,787)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Deferred financing cost, net</u>	248,089		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,835,634	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,460,525	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 33,916	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	20,263		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	<u>Accrued Insurance</u>	8,042		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 62,221	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,107,066		39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42				42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 7,107,066	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,169,287	\$	45
46	TOTAL EQUITY	\$ 1,291,238	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,460,525	\$	47

*(See instructions.)

Facility Name: River to River Com of Marion

Report Period Beginning: 1/1/15

Ending:

12/31/15

XII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this Schedule to Schedule IV.)

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 398,573	1
2	Discounts and Allowances	(25,958)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 372,615	3
	B. Other Operating Revenue		
4	Special Services	67,349	4
5	Other Health Care Services	1,081,933	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	3,158	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,152,440	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	2,435	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,435	14
	D. Other Revenue (specify):		
15	Senior TV Fees	2,649	15
16	RRSS Rents	32,400	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 35,049	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,562,539	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	358,945	19
20	Health Care/ Personal Care	228,506	20
21	General Administration	396,333	21
	B. Capital Expense		
22	Ownership	750,293	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 1,734,077	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (171,538)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (171,538)	31

Marion Supportive Living, L.P.
Additional Information
12/31/2015

Page 4 Section VII A.	Related Organization	Nature of Purchase	Facility Book Value	Actual Cost	Difference
	Management Fee	Managing/Accounting	\$ 87,870	\$ 80,138	\$ (7,732)
	Congregate Expense	Corporate Expenses	\$ 17,633	\$ 17,633	\$ -
	Record Storage	Storage Fee	\$ 12,360	\$ 12,360	\$ -

Page 3 Section IV eliminations	Amount	Line #	
Guest Meals	(3,158)	Line 1	Account 4600
Senior TV	(2,649)	Line 4	Account 4081
Admin & General	(7,732)	Line 10	See above
Admin & General - Bad debt	(26,410)	Line 10	Account 9010
Accelerated Depreciation	24,135	Line 17	Schedule VIII
Total	<u>(15,814)</u>		

Page 3 Section IV Line 4	
Trash	2,744
TV	3,695
	<u>6,439</u>

Page 3 Section IV Line 22	
Loan Fee	-
Asset Management Fee	3,600
Tax Credit Fee	-
Amortization of Bond Cost	10,882
	<u>14,482</u>