

		FOR BHF USE			

LL2

Supportive Living Facility

2016

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2016)

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		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER																																																	
Facility Name: <u>River to River Com of Marion</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/1/16</u> to <u>12/31/16</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge. Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.																																																	
Address: <u>1515 E Dy Young St</u> <u>Marion</u> <u>62959</u>																																																			
Number City Zip Code																																																			
County: <u>Williamson</u>																																																			
Telephone Number: (<u>618</u>) <u>993-7533</u> Fax # <u>618 993-7531</u>																																																			
Federal Employer ID Number: _____		<table><tr><td rowspan="5">Officer or Administrator of Provider</td><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr><tr><td>(Type or Print Name) <u>Sherry Barter-Hamlin</u></td></tr><tr><td>(Title) <u>CEO</u></td></tr><tr><td> </td></tr></table>		Officer or Administrator of Provider	(Signed) _____	(Date) _____	(Type or Print Name) <u>Sherry Barter-Hamlin</u>	(Title) <u>CEO</u>																																											
Officer or Administrator of Provider	(Signed) _____																																																		
	(Date) _____																																																		
	(Type or Print Name) <u>Sherry Barter-Hamlin</u>																																																		
	(Title) <u>CEO</u>																																																		
Date Current Owners were Certified: <u>2/18/2011</u>		<table><tr><td rowspan="5">Paid Preparer</td><td>(Signed) _____</td></tr><tr><td>(Date) _____</td></tr><tr><td>(Print Name <u>Brent Kochel</u> and Title) <u>Manager</u></td></tr><tr><td>(Firm Name <u>Kerber, Eck & Braeckel LLP</u> & Address) <u>1116 W. Main St. Carbondale, IL 62901</u></td></tr><tr><td>(Telephone) <u>(618) 529-1040</u> Fax <u>618 549-2311</u></td></tr></table>		Paid Preparer	(Signed) _____	(Date) _____	(Print Name <u>Brent Kochel</u> and Title) <u>Manager</u>	(Firm Name <u>Kerber, Eck & Braeckel LLP</u> & Address) <u>1116 W. Main St. Carbondale, IL 62901</u>	(Telephone) <u>(618) 529-1040</u> Fax <u>618 549-2311</u>																																										
Paid Preparer	(Signed) _____																																																		
	(Date) _____																																																		
	(Print Name <u>Brent Kochel</u> and Title) <u>Manager</u>																																																		
	(Firm Name <u>Kerber, Eck & Braeckel LLP</u> & Address) <u>1116 W. Main St. Carbondale, IL 62901</u>																																																		
	(Telephone) <u>(618) 529-1040</u> Fax <u>618 549-2311</u>																																																		
Type of Ownership:		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																																																	
<table><tr><td>☐</td><td>VOLUNTARY, NON-PROFIT</td><td>☐</td><td>PROPRIETARY</td><td>☐</td><td>GOVERNMENTAL</td></tr><tr><td>☐</td><td>Charitable Corp.</td><td>☐</td><td>Individual</td><td>☐</td><td>State</td></tr><tr><td>☐</td><td>Trust</td><td>☒</td><td>Partnership</td><td>☐</td><td>County</td></tr><tr><td>☐</td><td> </td><td>☐</td><td>Corporation</td><td>☐</td><td>Other _____</td></tr><tr><td>☐</td><td> </td><td>☐</td><td>"Sub-S" Corp.</td><td>☐</td><td> </td></tr><tr><td>☐</td><td> </td><td>☐</td><td>Limited Liability Co.</td><td>☐</td><td> </td></tr><tr><td>☐</td><td> </td><td>☐</td><td>Trust</td><td>☐</td><td> </td></tr><tr><td>☐</td><td> </td><td>☐</td><td>Other _____</td><td>☐</td><td> </td></tr></table>				☐	VOLUNTARY, NON-PROFIT	☐	PROPRIETARY	☐	GOVERNMENTAL	☐	Charitable Corp.	☐	Individual	☐	State	☐	Trust	☒	Partnership	☐	County	☐		☐	Corporation	☐	Other _____	☐		☐	"Sub-S" Corp.	☐		☐		☐	Limited Liability Co.	☐		☐		☐	Trust	☐		☐		☐	Other _____	☐	
☐	VOLUNTARY, NON-PROFIT			☐	PROPRIETARY	☐	GOVERNMENTAL																																												
☐	Charitable Corp.			☐	Individual	☐	State																																												
☐	Trust			☒	Partnership	☐	County																																												
☐		☐	Corporation	☐	Other _____																																														
☐		☐	"Sub-S" Corp.	☐																																															
☐		☐	Limited Liability Co.	☐																																															
☐		☐	Trust	☐																																															
☐		☐	Other _____	☐																																															
IRS Exemption Code _____		In the event there are further questions about this report, please contact: Name: <u>James Srna</u> Telephone Number: <u>(618) 993-7533</u> Email Address: <u>jsrna@rivertoriver.org</u>																																																	

Facility Name River to River Com of MarionReport Period Beginning: 1/1/16 Ending: 12/31/16

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	43	Single Unit Apartment	43	15,738	1
2	5	Double Unit Apartment	5	1,830	2
3	2	Other	2	732	3
4	50	TOTALS	50	18,300	4

B. Census-For the entire report period.

	1	2	3	4	5	
	Type of Unit	Resident Days by Unit and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
5	Single Unit	12,438	2,697		15,135	5
6	Double Unit	2,268			2,268	6
7	Other	493			493	7
8	TOTALS	15,199	2,697		17,896	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 97.79%

D. Indicate the number of paid bed-hold days the SLF had during this year

235 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 433 (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

ACCURAL ☒ MODIFIED CASH* ☐ CASH* ☐

I. Is your fiscal year identical to your tax year? ☒ YES ☐ NOTax Year: 2016 Fiscal Year: 2016

* 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. _____

Facility Name: River to River Com of Marion

Report Period Beginning:

1/1/16

Ending:

12/31/16

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	68,261	123,608	2,306	194,175	(3,611)	190,564	1
2	Housekeeping, Laundry and Maintenance	64,057	17,226	31,079	112,362		112,362	2
3	Heat and Other Utilities			64,358	64,358		64,358	3
4	Other (specify):			7,039	7,039	(2,767)	4,272	4
5	TOTAL General Services	132,318	140,834	104,782	377,934	(6,378)	371,556	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	226,768	873	8,680	236,321		236,321	6
7	Activities and Social Services	24,326	2,984	3,749	31,059		31,059	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	251,094	3,857	12,429	267,380		267,380	9
	C. General Administration							
10	Administrative and Clerical	54,108	16,213	166,035	236,356	29,360	265,716	10
11	Marketing Materials, Promotions and Advertising	9,272		9,378	18,650		18,650	11
12	Employee Benefits and Payroll Taxes			69,127	69,127		69,127	12
13	Insurance-Property, Liability and Malpractice			45,702	45,702		45,702	13
14	Other (specify):							14
15	TOTAL General Administration	63,380	16,213	290,242	369,835	29,360	399,195	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	446,792	160,904	407,453	1,015,149	22,982	1,038,131	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			346,080	346,080	20,974	367,054	17
18	Interest			372,137	372,137		372,137	18
19	Real Estate Taxes			104,051	104,051		104,051	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			16,982	16,982		16,982	22
23	TOTAL Ownership			839,250	839,250	20,974	860,224	23
24	GRAND TOTAL (Sum of lines 16 and 23)	446,792	160,904	1,246,703	1,854,399	43,956	1,898,355	24

Facility Name: River to River Com of Marion

Report Period Beginning 1/1/16

Ending: 12/31/16

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.5	\$ 24.00	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	13	10.09	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	13.02	5
6	Head Cook			6
7	Cook Helpers/Assistants	7	9.15	7
8	Dishwashers			8
9	Maintenance Workers	1	12.00	9
10	Housekeepers	1	9.57	10
11	Laundry			11
12	Managers	1	17.50	12
13	Other Administrative	1	22.81	13
14	Clerical			14
15	Marketing	1	25.35	15
16	Other	1	9.86	16
17	Total (lines 1 thru 16)	27.5	\$ 153.4	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

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

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? \$ 68,027
(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).

Facility Name: River to River Com of Marion Report Period Beginning: 1/1/16 Ending: 12/31/16

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	\$ 276,533	27.5	\$ 276,533	\$	\$ 1,601,066	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping		2011		48,765	3,039	15	3,251	212	21,409	6
7	Landscaping		2013		3,700	462	7	529	67	2,544	7
8	Parking Lot		2013		30,912	2,061	15	2,683	622	8,243	8
9	Generator Shed		2015		11,381	414	27.5	414		810	9
10	Generator Power		2015		2,991	109	27.5	109		213	10
11	Concrete Curb		2015		21,816	1,454	15	793	(661)	2,182	11
12	Fencing around dumpster		2015		4,096	410	10	273	(137)	614	12
13	Driveway for Generator		2015		4,100	273	15	410	137	410	13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,732,426	\$ 284,755		\$ 284,995	\$ 240	\$ 1,637,491	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	\$ 631,593	\$ 57,982	\$ 79,331	21,349	5	\$ 476,775	18
19	Vehicles	16,908	3,342	2,727	(615)	5	11,894	19
20	TOTAL (lines 18 and 19)		\$ 648,501	\$ 61,324	\$ 82,058	20,734	\$ 488,669	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: 1/1/16 Ending: 12/31/16

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	
		Year Constructed	Number of Units	Date of Lease	Rental Amount	Total Yrs. of Lease	Total Years Renewal Option*	
3	Original Building			/ /	\$			3
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	\$ 5,350,320	12/14/41	0.0675	\$ 372,137	1
2	IL Housing Dept Authority		X	To construct project building	12/1/09	1,790,328	1,656,203	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	\$ 7,006,523			\$ 372,137	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 7,775,141	\$ 7,006,523			\$ 372,137	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.

Facility Name: River to River Com of Marion

Report Period Beginning: 1/1/16

Ending:

12/31/16

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/16

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 41,508	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	837,276		3
4	Supply Inventory (priced at)	16,285		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	16,776		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 911,845	\$	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	7,604,665		14
15	Leasehold Improvements, at Historical Cost	127,761		15
16	Equipment, at Historical Cost	648,502		16
17	Accumulated Depreciation (book methods)	(2,126,162)		17
18	Deferred Charges	940,290		18
19	Organization & Pre-Operating Costs	3,698		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(2,157)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	237,576		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,603,173	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,515,018	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 283,790	\$	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	62,263		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Insurance	29,576		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 375,629	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	7,006,523		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)	\$ 7,006,523	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,382,152	\$	45
46	TOTAL EQUITY	\$ 1,132,866	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,515,018	\$	47

*(See instructions.)

Facility Name: River to River Com of Marion

Report Period Beginning: 1/1/16

Ending:

12/31/16

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

		1	
	I. Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 402,420	1
2	Discounts and Allowances	(27,895)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 374,525	3
	B. Other Operating Revenue		
4	Special Services	41,647	4
5	Other Health Care Services	1,239,811	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	3,611	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,285,069	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	1,266	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,266	14
	D. Other Revenue (specify):		
15	Senior TV Fees	2,767	15
16	RRSS Rents	32,400	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 35,167	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,696,027	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	377,934	19
20	Health Care/ Personal Care	267,380	20
21	General Administration	369,835	21
	B. Capital Expense		
22	Ownership	839,250	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)	\$ 1,854,399	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (158,372)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (158,372)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$	32
33	Private Pay - Net Inpatient Revenue		33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$	37

Marion Supportive Living, L.P.
Additional Information
12/31/2016

Page 4 Section VII A.	Related Organization	Nature of Purchase	Facility Book Value	Actual Cost	Difference
	Management Fee	Managing/Accounting	\$ 68,027	\$ 83,072	\$ 15,045
	Congregate Expense	Corporate Expenses	\$ 14,856	\$ 14,856	\$ -
	Record Storage	Storage Fee	\$ 12,360	\$ 12,360	\$ -

Page 3 Section IV eliminations	Amount	Line #	
Guest Meals	(3,611)	Line 1	Account 4600
Senior TV	(2,767)	Line 4	Account 4081
Admin & General	15,045	Line 10	See above
Admin & General - Bad debt	14,315	Line 10	Account 9010
Accelerated Depreciation	20,974	Line 17 + 20	Schedule VIII
Total	43,956		

Page 3 Section IV Line 4	
Trash	3,166
TV	3,873
	7,039

Page 3 Section IV Line 22	
Loan Fee	-
Asset Management Fee	3,600
Tax Credit Fee	2,500
Amortization of Bond Cost	10,882
	16,982