

		FOR BHF USE			

LL2

Supportive Living Facility

2017

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2017)

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: 1000135

Facility Name: River to River Comm of Anna

Address: 151 Denny Drive Anna 62906

Number City Zip Code

County: Union

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

Federal Employer ID Number:

Date Current Owners were Certified: 10/27/2011

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		Disregarded Entity

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 1/1/17 to 12/31/17 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	
Paid Preparer	(Title)	CEO	
	(Signed)		(Date)
	(Print Name and Title)	Brent Kochel Senior 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

III. STATISTICAL DATA

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

Date of change in certified units N/A

	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	15,695	1
2	5	Double Unit Apartment	5	1,825	2
3	2	Other	2	730	3
4	50	TOTALS	50	18,250	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	8,848	5,527		14,375	5
6	Double Unit	724	797		1,521	6
7	Other	352			352	7
8	TOTALS	9,924	6,324		16,248	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 89.03%

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

100 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 426 (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: 2017 Fiscal Year: 2017

* 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 Comm of Anna

Report Period Beginning:

1/1/17

Ending:

12/31/17

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	81,172	121,230	1,346	203,748	(5,634)	198,114	1
2	Housekeeping, Laundry and Maintenance	46,234	14,849	21,724	82,807		82,807	2
3	Heat and Other Utilities			60,100	60,100		60,100	3
4	Other (specify):			9,542	9,542	(2,721)	6,821	4
5	TOTAL General Services	127,406	136,079	92,712	356,197	(8,355)	347,842	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	220,074	331	4,695	225,100		225,100	6
7	Activities and Social Services	32,244	2,473	2,307	37,024		37,024	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	252,318	2,804	7,002	262,124		262,124	9
	C. General Administration							
10	Administrative and Clerical	103,968	15,779	175,862	295,609	20,151	315,760	10
11	Marketing Materials, Promotions and Advertising	9,845		8,029	17,874		17,874	11
12	Employee Benefits and Payroll Taxes			90,885	90,885		90,885	12
13	Insurance-Property, Liability and Malpractice			62,520	62,520		62,520	13
14	Other (specify):							14
15	TOTAL General Administration	113,813	15,779	337,296	466,888	20,151	487,039	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	493,537	154,662	437,010	1,085,209	11,796	1,097,005	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			336,462	336,462	19,621	356,083	17
18	Interest			256,494	256,494		256,494	18
19	Real Estate Taxes			55,773	55,773		55,773	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			237,933	237,933		237,933	22
23	TOTAL Ownership			886,662	886,662	19,621	906,283	23
24	GRAND TOTAL (Sum of lines 16 and 23)	493,537	154,662	1,323,672	1,971,871	31,417	2,003,288	24

Facility Name: River to River Comm of Anna

Report Period Beginning 1/1/17 Ending: 12/31/17

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.5	\$ 25.00	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	14	10.16	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	13.37	5
6	Head Cook			6
7	Cook Helpers/Assistants	4	9.80	7
8	Dishwashers			8
9	Maintenance Workers	1	12.60	9
10	Housekeepers	1	9.73	10
11	Laundry			11
12	Managers	1	15.44	12
13	Other Administrative	1	23.51	13
14	Clerical			14
15	Marketing	1	26.11	15
16	Other	1	10.04	16
17	Total (lines 1 thru 16)	26	\$ 155.76	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
Marion Supportive Living, LP	Marion, IL
Cache Valley River to River, LP	Ullin, 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? \$ \$ 73,778

(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 Comm of Anna

Report Period Beginning:

1/1/17

Ending:

12/31/17

VIII. OWNERSHIP COSTS

A. Purchase price of land 160,000 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	\$ 7,792,677	\$ 283,370	27.5	\$ 283,370	\$	1,758,576	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping			2011	30,000	1,771	15	2,000	229	14,943	6
7	Walkway-Back & Front			2013	2,129	142	15	142		639	7
8	Storage Building			2015	11,381	414	27.5	414		1,224	8
9	Driveway for Generator			2015	4,400	147	15	629	482	2,530	9
10	Storage Electrical			2015	2,991	54	27.5	109	55	1,631	10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,843,578	\$ 285,898		\$ 286,664	\$ 766	\$ 1,779,543	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	\$ 587,100	\$ 48,986	\$ 67,841	18,855	5	\$ 519,912	18
19	Vehicles	10,426	1,201	1,201		5	8,625	19
20	TOTAL (lines 18 and 19)	\$ 597,526	\$ 50,187	\$ 69,042	18,855		\$ 528,537	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 Comm of Anna

Report Period Beginning: 1/1/17

Ending: 12/31/17

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*		☐ YES ☐ 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	IL Housing Dept Authority		X	To construct project building	10/1/10	\$ 5,700,000	\$	5/1/17	0.0557	\$	1	
2	River to River Corporation	X		To construct project building	10/27/11	739,546		/ /	0.0475	5,593	2	
3	HUD Loan		X	To construct project building	5/1/17	5,610,000		5,558,503	5/1/52	0.0383	250,900	3
	Working Capital											
4					/ /			/ /			4	
5					/ /			/ /			5	
6					/ /			/ /			6	
7	TOTAL Facility Related					\$ 12,049,546	\$ 5,558,503			\$ 256,493	7	
	B. Non-Facility Related											
8					/ /			/ /			8	
9					/ /			/ /			9	
10	TOTALS (lines 7, 8 and 9)					\$ 12,049,546	\$ 5,558,503			\$ 256,493	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 Comm of Anna

Report Period Beginning: 1/1/17

Ending: 12/31/17

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/17

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 76,983	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	114,240		3
4	Supply Inventory (priced at)	13,791		4
5	Short-Term Investments			5
6	Prepaid Insurance	41,016		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 246,030	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	160,000		13
14	Buildings, at Historical Cost	7,792,678		14
15	Leasehold Improvements, at Historical Cost	62,213		15
16	Equipment, at Historical Cost	597,526		16
17	Accumulated Depreciation (book methods)	(2,308,454)		17
18	Deferred Charges	330,924		18
19	Organization & Pre-Operating Costs	9,948		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(6,218)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Deferred financing, net</u>	808,741		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,447,358	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,693,388	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 66,901	\$	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	53,467		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>	14,063		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 134,431	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	5,558,503		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)	\$ 5,558,503	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 5,692,934	\$	45
46	TOTAL EQUITY	\$ 2,000,454	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,693,388	\$	47

*(See instructions.)

Facility Name: River to River Comm of Anna

Report Period Beginning: 1/1/17

Ending:

12/31/17

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	\$ 403,682	1
2	Discounts and Allowances	(26,990)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 376,692	3
	B. Other Operating Revenue		
4	Special Services	62,568	4
5	Other Health Care Services	1,027,893	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	5,634	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,096,095	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	2,914	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 2,914	14
	D. Other Revenue (specify):		
15	Senior TV Fees	2,721	15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 2,721	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,478,422	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	356,197	19
20	Health Care/ Personal Care	262,124	20
21	General Administration	466,888	21
	B. Capital Expense		
22	Ownership	886,662	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)	\$ 1,971,871	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (493,449)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (493,449)	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

Anna Supportive Living, L.P.
Additional Information
12/31/2017

Page 4 Section VII A.	Related Organization	Nature of Purchase	Facility Book Value	Actual Cost	Difference
	Management Fee	Managing/Accounting	\$ 73,778	\$ 94,157	\$ 20,379
	Congregate Expense	Corporate Expenses	\$ 12,814	\$ 12,814	\$ -
	Record Storage	Storage Fee	\$ 12,360	\$ 12,360	\$ -

Page 3 Section IV eliminations	Amount	Line #	
Guest Meals	(5,634)	Line 1	Account 4600
Senior TV	(2,721)	Line 4	Account 4081
Admin & General	20,379	Line 10	See above
Admin & General - Bad debt	(228)	Line 10	Account 9010
Accelerated Depreciation	19,621	Line 17	Schedule VIII
Total	<u>31,417</u>		

Page 3 Section IV Line 4	
Trash	3,325
TV	<u>6,217</u>
	<u>9,542</u>

Page 3 Section IV Line 22	
Amortization of Bond Cost	222,955
Amortization of Tax Credit Fees	995
Amortization of Asset Management Fee	12,733
Tax Credit Fees	<u>2,500</u>
	<u>239,183</u>