

		FOR BHF USE			

LL2

Supportive Living Facility

2018

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2018)

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 Comm 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:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

GOVERNMENTAL

State

County

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 1/1/2018 to 12/31/2018 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)

(Type or Print Name) Sherry Barter-Hamlin

(Title) CEO

Paid Preparer

(Print Name and Title) Mark Dallas Partner

(Firm Name & Address) Kerber, Eck & Braeckel, LLP 3401 Office Park Drive, Marion, IL 62959

(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

HFS 3745C (N-4-05)

IL478-2471

Facility Name River to River Comm Marion Report Period Beginning: 1/1/2018 Ending: 12/31/2018

III. STATISTICAL DATA

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

Date of change in certified units 2/18/11

	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	45	Single Unit Apartment	45	16,425	1
2	5	Double Unit Apartment	5	1,825	2
3		Other			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	16,162	352		16,514	5
6	Double Unit	1,460			1,460	6
7	Other					7
8	TOTALS	17,622	352		17,974	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 98.49%

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

108 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 628 (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

ACCRAUAL ☒ MODIFIED CASH* ☐ CASH* ☐

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

Tax Year: 2018 Fiscal Year: 2018

* 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 principal? 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 principal? _____
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 principal? _____
If no, explain. _____

STATE OF ILLINOIS

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Facility Name: River to River Comm Marion

Report Period Beginning:

1/1/2018

Ending: 12/31/2018

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	64,250	133,861	1,475	199,586	(2,928)	196,658	1
2	Housekeeping, Laundry and Maintenance	65,662	17,298	27,653	110,613		110,613	2
3	Heat and Other Utilities			65,695	65,695		65,695	3
4	Other (specify):			8,402	8,402	(2,742)	5,660	4
5	TOTAL General Services	129,912	151,159	103,225	384,296	(5,670)	378,626	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	178,942	762	67,209	246,913		246,913	6
7	Activities and Social Services	28,236	3,055	556	31,847		31,847	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	207,178	3,817	67,765	278,760		278,760	9
	C. General Administration							
10	Administrative and Clerical	61,610	18,579	161,089	241,278	3,862	245,140	10
11	Marketing Materials, Promotions and Advertising	9,347		12,292	21,639		21,639	11
12	Employee Benefits and Payroll Taxes			73,843	73,843		73,843	12
13	Insurance-Property, Liability and Malpractice			37,358	37,358		37,358	13
14	Other (specify):							14
15	TOTAL General Administration	70,957	18,579	284,582	374,118	3,862	377,980	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	408,047	173,555	455,572	1,037,174	(1,808)	1,035,366	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			319,974	319,974	9,782	329,756	17
18	Interest			324,977	324,977		324,977	18
19	Real Estate Taxes			61,028	61,028		61,028	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			4,850	4,850		4,850	22
23	TOTAL Ownership			710,829	710,829	9,782	720,611	23
24	GRAND TOTAL (Sum of lines 16 and 23)	408,047	173,555	1,166,401	1,748,003	7,974	1,755,977	24

Facility Name: River to River Comm Marion

Report Period Beginning 1/1/2018 Ending: 12/31/2018

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 24.72	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	7	10.26	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	14.98	5
6	Head Cook			6
7	Cook Helpers/Assistants	3	10.63	7
8	Dishwashers			8
9	Maintenance Workers	1	12.00	9
10	Housekeepers	2	9.75	10
11	Laundry			11
12	Managers	1	16.09	12
13	Other Administrative	1	23.49	13
14	Clerical			14
15	Marketing	1	24.04	15
16	Other	1	10.15	16
17	Total (lines 1 thru 16)	19	\$ 156.11	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
Cache Valley River to River, LP	Ullin, IL
Anna Supportive Living, L.P.	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? \$ 76,691

(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 Marion

Report Period Beginning:

1/1/2018

Ending:

12/31/2018

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	\$ 7,600,871	\$ 276,395	27.5	\$ 276,395	\$	\$ 2,153,580	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Landscaping		2011		48,765	2,880	15	3,251	371	27,168	6
7	Landscaping		2013		3,700	330	7	529	199	3,205	7
8	Parking Lot		2013		30,912	2,061	15	2,015	(46)	12,365	8
9	Generator Shed Deposit		2014		3,794	138	27.5	138		552	9
10	Generator Shed		2015		11,381	414	27.5	414		1,638	10
11	Generator Power		2015		2,991	109	27.5	109		430	11
12	Concrete Curb		2015		21,816	1,454	15	1,454		5,090	12
13	Fencing around dumpster		2015		4,096	410	10	410		1,434	13
14	Driveway for Generator		2015		4,100	273	15	273		957	14
15	Camera and Security System		2018		20,791	1,559	10	866	(693)	1,559	15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,753,217	\$ 286,023		\$ 285,854	\$ (169)	\$ 2,207,978	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	\$ 645,336	\$ 31,814	\$ 40,948	9,134	5	\$ 557,835	18
19	Vehicles	16,908	1,765	2,582	817	5	16,626	19
20	TOTAL (lines 18 and 19)		\$ 662,244	\$ 33,579	\$ 43,530		\$ 574,461	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 Marion

Report Period Beginning: 1/1/2018

Ending: 2/31/2018

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

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	\$ 5,088,286	12/14/41	0.0600	\$ 322,741	1
2	IL Housing Dept Authority		x	To construct project building	12/1/09	1,790,328	1,613,078	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	\$ 6,701,364			\$ 322,741	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 7,775,141	\$ 6,701,364			\$ 322,741	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

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Facility Name: River to River Comm Marion

Report Period Beginning: 1/1/2018

Ending: 12/31/2018

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2018

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 239,075	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	514,098		3
4	Supply Inventory (priced at)	16,923		4
5	Short-Term Investments			5
6	Prepaid Insurance	24,756		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)	\$ 794,852	\$	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	152,346		15
16	Equipment, at Historical Cost	662,244		16
17	Accumulated Depreciation (book methods)	(2,782,439)		17
18	Deferred Charges	956,012		18
19	Organization & Pre-Operating Costs	3,698		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(2,897)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Loan Costs</u>	216,550		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 6,975,385	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,770,237	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 53,318	\$	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	63,898		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 and Other</u>	20,765		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 137,981	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,701,364		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)	\$ 6,701,364	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 6,839,345	\$	45
46	TOTAL EQUITY	\$ 930,892	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 7,770,237	\$	47

*(See instructions.)

Facility Name: River to River Comm Marion

Report Period Beginning: 1/1/2018

Ending:

12/31/2018

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	\$ 412,315	1
2	Discounts and Allowances	(37,690)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 374,625	3
	B. Other Operating Revenue		
4	Special Services	63,977	4
5	Other Health Care Services	1,174,049	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	2,928	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,240,954	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	10,963	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 10,963	14
	D. Other Revenue (specify):		
15	Senior TV	2,742	15
16	RRSS Rents	32,400	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 35,142	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,661,684	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	384,296	19
20	Health Care/ Personal Care	278,760	20
21	General Administration	374,118	21
	B. Capital Expense		
22	Ownership	710,829	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)	\$ 1,748,003	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (86,319)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (86,319)	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
12/31/2018

Page 4 Section VII A.

Related Organization	Nature of Purchase	Facility Book Value	Actual Cost	Difference
Management Fee	Managing/Accounting	\$ 76,691	\$ 79,123	\$ 2,432
Congregate Expense	Corporate Expenses	\$ 10,134	\$ 10,134	\$ -
Record Storage	Storage Fee	\$ 12,360	\$ 12,360	\$ -

Page 3 Section IV eliminations

Amount	Line #	
Guest Meals	(2,928)	Line 1 Account 4600
Senior TV	(2,742)	Line 4 Account 4081
Admin & General	2,432	Line 10 See above
Admin & General - Bad debt	1,430	Line 10 Account 9010
Accelerated Depreciation	9,782	Line 17 + 20 Schedule VIII
Total	<u>7,974</u>	

Page 3 Section IV Line 4

Trash	3,148
TV	<u>5,254</u>
	<u>8,402</u>

Page 3 Section IV Line 22

Asset Management Fee	3,600
Tax Credit Fee	<u>1,250</u>
	<u>4,850</u>