

		FOR BHF USE			

LL2

**Supportive Living Facility**

**2007  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE & FAMILY SERVICES  
COST REPORT FOR  
SUPPORTIVE LIVING FACILITIES  
(FISCAL YEAR 2007)**

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 Name: RIVER VALLEY SUPPORTIVE LIVING RESIDENCE

Address: 1975 E. COURT STREET KANKAKEE 60901  
Number City Zip Code

County: KANKAKEE

Telephone Number: ( 847 ) 329-4100 Fax # 847 ) 329-4100

Federal Employer ID Number: 36-4454866

Date Current Owners were Certified: 10/20/03

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input checked="" 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 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 checked="" 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: DARRYL BUEKER Telephone Number: ( 417 ) 865-8701

**II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER**

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/01/07 to 12/31/07 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) _____	
	(Title) _____	
Paid Preparer	(Signed) _____	(Date) _____
	(Print Name and Title) <u>DARRYL BUEKER, CPA</u>	
	(Firm Name & Address) <u>BKD, LLP</u> <u>P.O. BOX 1190, SPRINGFIELD, MO 6580-1190`</u>	
	(Telephone) ( <u>417</u> ) <u>865-8701</u> Fax # ( <u>417</u> ) <u>865-0682</u>	

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 VALLEY SUPPORTIVE LIVING RESIDENCE

Report Period Beginning: 1/01/07 Ending: 12/31/07

**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	62	Single Unit Apartment	62	22,630	1
2	18	Double Unit Apartment	18	6,570	2
3		Other		6,570	3
4	80	TOTALS	80	35,770	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	20,309	1,561		21,870	5
6	Double Unit	10,773			10,773	6
7	Other					7
8	TOTALS	31,082	1,561		32,643	8

**C. Percent Occupancy.** (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 91.26%

**D. Indicate the number of paid bed-hold days the SLF had during this year** 719 Also, indicate the number of unpaid bed-hold days the SLF had during this year.            **(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)

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**H. ACCOUNTING BASIS**

ACCRUAL  MODIFIED CASH\*  CASH\*

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

Tax Year: NO Fiscal Year:           

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

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

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 VALLEY SUPPORTIVE LIVING RESIDENCE

Report Period Beginning:

1/01/07

Ending:

12/31/07

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

Operating Expenses		Costs Per General Ledger				Reclassifications and Adjustments 5	Adjusted Total 6	
		Salary/Wage 1	Supplies 2	Other 3	Total 4			
<b>A. General Services</b>								
1	Dietary and Food Purchase	183,199	189,126	1,260	373,586		373,586	1
2	Housekeeping, Laundry and Maintenance	113,429	16,658	43,986	174,073		174,073	2
3	Heat and Other Utilities			122,844	122,844		122,844	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	<b>296,628</b>	<b>205,784</b>	<b>168,090</b>	<b>670,503</b>		<b>670,503</b>	<b>5</b>
<b>B. Health Care and Programs</b>								
6	Health Care/ Personal Care	312,930	7,938	1,800	322,668		322,668	6
7	Activities and Social Services	23,809	3,319	974	28,103		28,103	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	<b>336,739</b>	<b>11,257</b>	<b>2,774</b>	<b>350,771</b>		<b>350,771</b>	<b>9</b>
<b>C. General Administration</b>								
10	Administrative and Clerical	179,187	13,753	357,385	550,325	(4,490)	545,835	10
11	Marketing Materials, Promotions and Advertising			33,524	33,524		33,524	11
12	Employee Benefits and Payroll Taxes			134,577	134,577		134,577	12
13	Insurance-Property, Liability and Malpractice			105,286	105,286		105,286	13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	<b>179,187</b>	<b>13,753</b>	<b>630,772</b>	<b>823,712</b>	<b>(4,490)</b>	<b>819,222</b>	<b>15</b>
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	<b>812,554</b>	<b>230,794</b>	<b>801,636</b>	<b>1,844,985</b>	<b>(4,490)</b>	<b>1,840,495</b>	<b>16</b>
<b>Capital Expenses</b>								
<b>D. Ownership</b>								
17	Depreciation							17
18	Interest			25,724	25,724		25,724	18
19	Real Estate Taxes			54,812	54,812		54,812	19
20	Rent -- Facility and Grounds			455,706	455,706		455,706	20
21	Rent -- Equipment			28,580	28,580		28,580	21
22	Other (specify): AMORT			106,946	106,946		106,946	22
23	<b>TOTAL Ownership</b>			<b>671,767</b>	<b>671,767</b>		<b>671,767</b>	<b>23</b>
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	<b>812,554</b>	<b>230,794</b>	<b>1,473,404</b>	<b>2,516,753</b>	<b>(4,490)</b>	<b>2,512,263</b>	<b>24</b>

Facility Name: RIVER VALLEY SUPPORTIVE LIVING RESIDENCE

Report Period Beginning: 1/01/07 Ending: 12/31/07

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	1	\$ 31.33	1
2	Licensed Practical Nurses	1	22.03	2
3	Certified Nurse Assistants	8	9.23	3
4	Activity Director & Assistants	1	9.29	4
5	Social Service Workers			5
6	Head Cook	1	15.16	6
7	Cook Helpers/Assistants	9	8.27	7
8	Dishwashers			8
9	Maintenance Workers	2	12.68	9
10	Housekeepers	4	7.49	10
11	Laundry			11
12	Managers	1	42.64	12
13	Other Administrative	4	11.96	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	<b>Total (lines 1 thru 16)</b>	<b>32</b>	<b>\$ 11.92</b>	<b>17</b>

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	BEN KLEIN	25%	2	\$ 79,939	1
2	BRIAN LEVINSON	25%	2	79,939	2
3					3
4					4
5					5
<b>Total</b>				<b>\$ 159878</b>	<b>6</b>

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	\$	1
2		2
<b>Total</b>		<b>\$ 3</b>

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
ATTACHED			

OTHER RELATED BUSINESS ENTITIES

Name	3	City	4	Type of Business	5

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: PLATINUM HEALTH CARE LLC If yes, what is the value of those services? \$ 100,034  
(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 VALLEY SUPPORTIVE LIVING RESIDENCE

Report Period Beginning:

1/01/07

Ending:

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**VIII. OWNERSHIP COSTS**A. Purchase price of land 55,470 Year land was acquired 2003

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	80		2003		\$ 3,800,347	\$ 138,180	27.5	\$ 138,195	\$ 15	\$ 561,589	1
2											2
3											3
4											4
5											5
<b>Improvement Type</b>											
6		DOORS, LOCKS & DOOR HOLDERS		2004	6,801		27.5	247	247	856	6
7		HANDICAP TOILETS		2004	1,073		27.5	39	39	648	7
8		ROOF REPAIRS		2004	2,900		27.5	105	105	714	8
9		WATER RETIANER KIT		2004	666		27.5	24	24	633	9
10		WATER HEATER REPAIR		2005	5,708		27.5	208	208	817	10
11		ROOF REPAIRS		2005	8,800		27.5	320	320	929	11
12		DRYWALL & PAINTING		2005	4,780		27.5	174	174	783	12
13		ELEVATOR REPAIRS		2005	1,982		27.5	72	72	681	13
14		CONCRETE, WATERPROOFING & LANDSCAPING		2006	25,100		27.5	913	913	1,522	14
15											15
16		CARRYFORWARD - PG 5A			381,818	9,043		14,487	5,444	14,487	16
17		TOTAL (lines 1 thru 16)			\$ 4,239,975	\$ 147,223		\$ 154,784	\$ 7,561	\$ 583,659	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	\$ 121,450	\$ 4,083	\$ 12,146	8,063	10	\$ 41,776	18
19	Vehicles					10		19
20	TOTAL (lines 18 and 19)	\$ 121,450	\$ 4,083	\$ 12,146	8,063		\$ 41,776	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 VALLEY SUPPORTIVE LIVING RESIDENCE

Report Period Beginning: 1/01/07

Ending: 12/31/07

**IX. RENTAL COSTS**

**A. Building and Fixed Equipment**

1. Name of Party Holding Lease: \_\_\_\_\_

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	<b>TOTAL</b>				\$			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	Name of Lender	2		3	4	6		7	8	9		
			Related**				Purpose of Loan	Date of Note					Amount of Note
			YES	NO			Original	Balance					
<b>A. Directly Facility Related</b>													
<b>Long-Term</b>													
1		LASALLE BANK		X	MORTGAGE	/ /	\$	\$	/ /		\$	364,368	1
2					(INC AMORT & MORT INS)	/ /			/ /				2
3						/ /			/ /				3
<b>Working Capital</b>													
4		LASALLE BANK		X	WORKING CAPITAL	/ /			/ /			25,724	4
5						/ /			/ /				5
6						/ /			/ /				6
7		<b>TOTAL Facility Related</b>					\$	\$			\$	390,092	7
<b>B. Non-Facility Related</b>													
8						/ /			/ /				8
9						/ /			/ /				9
10		<b>TOTALS (lines 7, 8 and 9)</b>					\$	\$			\$	390,092	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 VALLEY SUPPORTIVE LIVING RESIDENCE

Report Period Beginning: 1/01/07

Ending:

12/31/07

12/31/07

## XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/07

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ (8,173)	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 70,804 )	838,633		3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	25,708		6
7	Other Prepaid Expenses	8,600		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 864,768	\$	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost			16
17	Accumulated Depreciation (book methods)			17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	534,730		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(456,050)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 78,680	\$	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 943,448	\$	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 84,562	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	(1,979)		28
29	Short-Term Notes Payable	250,000		29
30	Accrued Salaries Payable	13,138		30
31	Accrued Taxes Payable	54,000		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	Accrued Expenses	36,065		35
36	Due Others, Adv Billing	584,296		36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 1,020,082	\$	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	600,000		38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42				42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 600,000	\$	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 1,620,082	\$	45
46	<b>TOTAL EQUITY</b>	\$ (676,634)	\$	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 943,448	\$	47

\*(See instructions.)

Facility Name: RIVER VALLEY SUPPORTIVE LIVING RESIDENCE

Report Period Beginning: 1/01/07

Ending:

12/31/07

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

		1	
Revenue		Amount	
<b>A. SLF Resident Care</b>			
1	Gross SLF Resident Revenue	\$ 2,570,718	1
2	Discounts and Allowances	35,841	2
<b>SUBTOTAL Resident Care</b>			
3	(line 1 minus line 2)	\$ 2,534,877	3
<b>B. Other Operating Revenue</b>			
4	Special Services		4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	900	9
10	Laundry		10
<b>SUBTOTAL OTHER OPERATING REVENUE</b>			
11	(sum of lines 4 thru 10)	\$ 900	11
<b>C. Non-Operating Revenue</b>			
12	Contributions		12
13	Interest and Other Investment Income		13
<b>SUBTOTAL Non-Operating Revenue</b>			
14	(sum of lines 12 and 13)	\$	14
<b>D. Other Revenue (specify):</b>			
15	FOOD STAMPS REVENUE	92,367	15
16	MISC. INCOME	476	16
<b>SUBTOTAL Other Revenue</b>			
17	(sum of lines 15 and 16)	\$ 92,843	17
<b>TOTAL REVENUE</b>			
18	(sum of lines 3, 11, 14 and 17)	\$ 2,628,620	18

		2	
Expenses		Amount	
<b>A. Operating Expenses</b>			
19	General Services	670,503	19
20	Health Care/ Personal Care	350,771	20
21	General Administration	823,712	21
<b>B. Capital Expense</b>			
22	Ownership	671,767	22
<b>C. Other Expenses</b>			
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
<b>TOTAL EXPENSES</b>			
28	(sum of lines 19 thru 27)	\$ 2,516,753	28
<b>Income Before Income Taxes</b>			
29	(line 18 minus line 28)	\$ 111,867	29
<b>Income Taxes</b>			
30		\$	30
<b>NET INCOME OR LOSS FOR THE YEAR</b>			
31	(line 29 minus line 30)	\$ 111,867	31

RIVER VALLEY SUPPORTIVE LIVING RESIDENCE  
RELATED ORGANIZATIONS  
PAGE 4 SCHEDULE VII C

1/01/07 12/31/07

RENT	<u>-455,706</u>
DEPRECIATION	151,306
AMORTIZATION	3,267
INTEREST	307,077
MORTGAGE INSURANCE	<u>54,024</u>
TOTAL	<u>515,674</u>

PAGE 4 SCHEDULE VII B

RELATED PARTY EXP	<u>-52,000</u>
UTILITIES	3,559
REPAIRS AND MAINTENANCE	3,700
ADMINISTRATIVE SALARY	13,401
PROFESSIONAL FEES	3,760
FEES, SUBSCRIPTIONS	211
OFFICE	46,902
TRAVEL	7,345
INSURANCE	514
EMPLOYEE BENEFITS	14,558
DEPRECIATION (SL)	507
EQUIPMENT RENTAL	456
AMORTIZATION	91
INTEREST	2,352
DEPRECIATION (SL)	1,348
REAL ESTATE TAXES	<u>1,330</u>
TOTAL	100,034

Facility Name: RIVER VALLEY SUPPORTIVE LIVING RESIDENCE

Report Period Beginning:

1/01/07

Ending:

12/31/07

	1	FOR BHF USE ONLY	2	Year	4	5	6	7	8	9	
	Units*		Year	Acquired	Cost	Current Book	Life	Straight Line	Adjustments	Accumulated	
						Depreciation	in Years	Depreciation		Depreciation	
1	Generator		2007		126,700		27.5	1,408	1,408	1,408	1
2	Roof		2007		26,800		27.5	975	975	975	2
3	Cabling		2007		6,200		20.0	310	310	310	3
4	Surveillance Equipment		2007		11,980		5.0	2,396	2,396	2,396	4
5	Wiring Nd amplifier		2007		1,980		20.0	91	91	91	5
6	Ceramic floor		2007		54,000		20.0	2,025	2,025	2,025	6
7	Front parking lot/fence		2007		57,000		15.0	3,167	3,167	3,167	7
8	Water line routing, rear entr		2007		5,600		10.0	420	420	420	8
9	Railing for ramp entrance		2007		2,880		15.0	128	128	128	9
10	Remodeling-window treat, wp		2007		19,500		5.0	2,600	2,600	2,600	10
11	Pavilion & umbrella		2007		1,504		15.0	67	67	67	11
12	Lamp fixtures		2007		6,000		10.0	350	350	350	12
13	Parking lot, ramp, pathway		2007		2,200		15.0	62	62	62	13
14	Fix front entryway base		2007		500		15.0	31	31	31	14
15	Cylinder packings on Elevators		2007		2,750		20.0	46	46	46	15
16	Eng for projects		2007		6,575		15.0	110	110	110	16
17	Front lobby remodel		2007		35,000		15.0	195	195	195	17
18	Eng for projects		2007		5,200		15.0	58	58	58	18
19	Landscaping		2007		3,600		10.0	30	30	30	19
20	Electric lines install		2007		4,200		20.0	18	18	18	20
21	TV & mounts		2007		1,649		5.0		0	0	21
	Subtotal				381,818	0		14,487	14,487	14,487	