

Facility Name River to River Com of Marion

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

III. STATISTICAL DATA

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

Date of change in certified units 02/18/11

	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 Type of Unit	2 3 4 Resident Days by Unit and Primary Source of Payment			5	
		Medicaid Recipient	Private Pay	Other		
5	Single Unit	15,106	364		15,470	5
6	Double Unit	1,674			1,674	6
7	Other					7
8	TOTALS	16,780	364		17,144	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 93.94%

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

198 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 270 (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. _____

Facility Name: River to River Com of Marion

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	69,123	132,844	1,694	203,661	(1,855)	201,806	1
2	Housekeeping, Laundry and Maintenance	69,440	17,911	20,888	108,239		108,239	2
3	Heat and Other Utilities			63,746	63,746		63,746	3
4	Other (specify): Trash & Senior TV			7,512	7,512	(2,715)	4,797	4
5	TOTAL General Services	138,563	150,755	93,840	383,158	(4,570)	378,588	5
B. Health Care and Programs								
6	Health Care/ Personal Care	189,072	628	4,038	193,738	20,573	214,311	6
7	Activities and Social Services	24,780	2,185	2,350	29,315		29,315	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	213,852	2,813	6,388	223,053	20,573	243,626	9
C. General Administration								
10	Administrative and Clerical	72,615	18,375	146,992	237,982		237,982	10
11	Marketing Materials, Promotions and Advertising	9,518		7,407	16,925		16,925	11
12	Employee Benefits and Payroll Taxes			76,027	76,027		76,027	12
13	Insurance-Property, Liability and Malpractice			44,413	44,413		44,413	13
14	Other (specify):							14
15	TOTAL General Administration	82,133	18,375	274,839	375,347		375,347	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	434,548	171,943	375,067	981,558	16,003	997,561	16
Capital Expenses								
D. Ownership								
17	Depreciation			336,676	336,676	19,334	356,010	17
18	Interest			324,852	324,852		324,852	18
19	Real Estate Taxes			61,114	61,114		61,114	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify): Asset Mgmt & Tax Credit Fees			15,732	15,732		15,732	22
23	TOTAL Ownership			738,374	738,374	19,334	757,708	23
24	GRAND TOTAL (Sum of lines 16 and 23)	434,548	171,943	1,113,441	1,719,932	35,337	1,755,269	24

Facility Name: River to River Com of Marion

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	1	\$ 24.72	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	10	10.00	3
4	Activity Director & Assistants			4
5	Social Service Workers	1	15.41	5
6	Head Cook	2	9.40	6
7	Cook Helpers/Assistants	3	9.56	7
8	Dishwashers			8
9	Maintenance Workers	1	12.98	9
10	Housekeepers	2	9.52	10
11	Laundry			11
12	Managers	1	18.25	12
13	Other Administrative	1	23.49	13
14	Clerical			14
15	Marketing	1	26.11	15
16	Other	1	10.15	16
17	Total (lines 1 thru 16)	24	\$ 169.59	17

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

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	
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? \$ \$ 67,318

(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:

1/1/17

Ending:

12/31/17

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	\$	\$ 1,877,599	1
2											2
3											3
4											4
5											5
Improvement Type											
6	Landscaping		2011		48,765	2,880	15	3,251	371	24,289	6
7	Landscaping		2013		3,700	330	7	529	199	2,874	7
8	Parking Lot		2013		30,912	2,061	15	2,325	264	10,304	8
9	Generator Shed		2015		11,381	414	27.5	414		1,224	9
10	Generator Power		2015		2,991	109	27.5	109		322	10
11	Concrete Curb		2015		21,816	1,454	15	793	(661)	3,636	11
12	Fencing around dumpster		2015		4,096	410	10	273	(137)	1,024	12
13	Driveway for Generator		2015		4,100	273	15	410	137	683	13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 7,732,426	\$ 284,464		\$ 284,637	\$ 173	\$ 1,921,955	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	\$ 636,392	\$ 49,246	\$ 66,245	16,999	5	\$ 526,021	18
19	Vehicles	16,908	565	2,727	2,162	5	4,060	19
20	TOTAL (lines 18 and 19)		\$ 653,300	\$ 49,811	\$ 68,972		\$ 530,081	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: 1/1/17

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	
		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	Name of Lender	2		3	4	6		7	8	9	
			Related**				Purpose of Loan	Date of Note				
			YES	NO			Original	Balance				
		A. Directly Facility Related										
		Long-Term										
1		Banterra Bank		X	To construct project building	12/14/09	\$ 5,700,000	\$ 5,224,168	12/14/41	0.0675	\$ 324,852	1
2		IL Housing Dept Authority		X	To construct project building	12/1/09	1,790,328	1,633,703	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	\$ 6,857,871			\$ 324,852	7
		B. Non-Facility Related										
8						/ /			/ /			8
9						/ /			/ /			9
10		TOTALS (lines 7, 8 and 9)					\$ 7,775,141	\$ 6,857,871			\$ 324,852	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: 1/1/17

Ending:

12/31/17

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/17

(last day of reporting year)

		1	2	
		Operating	After	
			Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 287,059	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	492,098		3
4	Supply Inventory (priced at)	18,598		4
5	Short-Term Investments			5
6	Prepaid Insurance	18,634		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)	\$ 816,389	\$	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	653,301		16
17	Accumulated Depreciation (book methods)	(2,462,835)		17
18	Deferred Charges	922,551		18
19	Organization & Pre-Operating Costs	3,698		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(2,528)		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): : Loan Costs	226,763		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 7,242,376	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 8,058,765	\$	25

		1	2	
		Operating	After	
			Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 88,817	\$	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	63,883		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	Accrued Insurance and Other	30,983		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 183,683	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,857,871		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)	\$ 6,857,871	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,041,554	\$	45
46	TOTAL EQUITY	\$ 1,017,211	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 8,058,765	\$	47

*(See instructions.)

Facility Name: River to River Com of Marion

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	\$ 403,680	1
2	Discounts and Allowances	(33,095)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 370,585	3
B. Other Operating Revenue			
4	Special Services	58,837	4
5	Other Health Care Services	1,136,552	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals	1,855	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 1,197,244	11
C. Non-Operating Revenue			
12	Contributions		12
13	Interest and Other Investment Income	1,332	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 1,332	14
D. Other Revenue (specify):			
15	Senior TV Fees	2,715	15
16	RRSS Rents	32,400	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 35,115	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,604,276	18

		2	
II. Expenses		Amount	
A. Operating Expenses			
19	General Services	383,158	19
20	Health Care/ Personal Care	223,053	20
21	General Administration	375,347	21
B. Capital Expense			
22	Ownership	738,374	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)	\$ 1,719,932	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (115,656)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (115,656)	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
 12/31/2017

Page 4 Section VII A.

Related Organization	Nature of Purchase	Facility Book Value	Actual Cost	Difference
Management Fee	Managing/Accounting	\$ 67,318	\$ 86,759	\$ 19,441
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	(1,855)	Line 1 Account 4600
Senior TV	(2,715)	Line 4 Account 4081
Admin & General	19,441	Line 10 See above
Admin & General - Bad debt	1,132	Line 10 Account 9010
Accelerated Depreciation	19,334	Line 17 + 20 Schedule VIII
<u>Total</u>	<u>35,337</u>	

Page 3 Section IV Line 4

Trash	2,826
TV	4,686
<u>Total</u>	<u>7,512</u>

Page 3 Section IV Line 22

Asset Management Fee	3,600
Tax Credit Fee	1,250
Amortization of Bond Cost	10,882
<u>Total</u>	<u>15,732</u>