

		FOR BHF USE			

LL2

Supportive Living Facility

2014

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2014)

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: 1000063

Facility Name: CAMBRIDGE HOUSE OF MARYVILLE

Address: 6960 STATE ROUTE 162 MARYVILLE 62062

County: MADISON

Telephone Number: (618) 288-2211 Fax # 618 288-2299

Federal Employer ID Number:

Date Current Owners were Certified: 11/29/2006

Type of Ownership:

<input type="checkbox"/> VOLUNTARY, NON-PROFIT	<input 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 checked="" 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 type="checkbox"/> Limited Liability Co.	
	<input type="checkbox"/> Trust	
	<input type="checkbox"/> Other	

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2014 to 12/31/2014 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)	David J. Mitchell		
Paid Preparer	(Title)	CFO, BMA Management, LTD		
	(Signed)		(Date)	
	(Print Name and Title)			
	(Firm Name & Address)			
	(Telephone)	()	Fax # ()	

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

In the event there are further questions about this report, please contact:

Name: FAITH STEWART Telephone Number: 815-935-1992 EXT. 257

Email Address:

Facility Name CAMBRIDGE HOUSE OF MARYVILLE

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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	100	Single Unit Apartment	100	36,500	1
2	3	Double Unit Apartment	3	1,095	2
3		Other			3
4	103	TOTALS	103	37,595	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	28,821	6,642		35,463	5
6	Double Unit					6
7	Other					7
8	TOTALS	28,821	6,642		35,463	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 94.33%

D. Indicate the number of paid bed-hold days the SLF had during this year 480 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 X

F. Does the BALANCE SHEET reflect any non-SLF assets?

YES NO X

G. List all services provided by your facility for non-residents. (E.g., day care, "meals on wheels", outpatient therapy)

H. ACCOUNTING BASIS

ACCRUAL X MODIFIED CASH* CASH*

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

Tax Year: 2014 Fiscal Year: 2014

* 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: CAMBRIDGE HOUSE OF MARYVILLE

Report Period Beginning:

01/01/2014

Ending:

12/31/2014

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	215,269	187,389	1,914	404,572		404,572	1
2	Housekeeping, Laundry and Maintenance	103,549	26,206	49,633	179,388		179,388	2
3	Heat and Other Utilities			138,409	138,409	(20,456)	117,953	3
4	Other (specify):			25,460	25,460		25,460	4
5	TOTAL General Services	318,818	213,595	215,416	747,829	(20,456)	727,373	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	426,891	1,588		428,479		428,479	6
7	Activities and Social Services	27,623	4,341		31,964		31,964	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	454,514	5,929		460,443		460,443	9
	C. General Administration							
10	Administrative and Clerical	179,178	12,065	337,828	529,071	(37,769)	491,302	10
11	Marketing Materials, Promotions and Advertising	13,243	7,749	24,795	45,787		45,787	11
12	Employee Benefits and Payroll Taxes			278,266	278,266		278,266	12
13	Insurance-Property, Liability and Malpractice			53,936	53,936		53,936	13
14	Other (specify):			52,857	52,857		52,857	14
15	TOTAL General Administration	192,421	19,814	747,682	959,917	(37,769)	922,148	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	965,753	239,338	963,098	2,168,189	(58,225)	2,109,964	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			390,226	390,226		390,226	17
18	Interest			417,000	417,000		417,000	18
19	Real Estate Taxes			78,752	78,752		78,752	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):			703,893	703,893		703,893	22
23	TOTAL Ownership			1,589,871	1,589,871		1,589,871	23
24	GRAND TOTAL (Sum of lines 16 and 23)	965,753	239,338	2,552,969	3,758,060	(58,225)	3,699,835	24

Facility Name: CAMBRIDGE HOUSE OF MARYVILLE

Report Period Beginning 01/01/2014 Ending: 12/31/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	Inc line 12	\$ Inc line 1	1
2	Licensed Practical Nurses	1	18.86	2
3	Certified Nurse Assistants	14	10.62	3
4	Activity Director & Assistants	Inc line 12	Inc line 1	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	10	9.29	7
8	Dishwashers			8
9	Maintenance Workers	Inc line 12	Inc line 1	9
10	Housekeepers	3	8.93	10
11	Laundry			11
12	Managers	4	19.11	12
13	Other Administrative	4	21.12	13
14	Clerical	Inc line 13	Inc line 1	14
15	Marketing	Inc line 12	Inc line 1	15
16	Other			16
17	Total (lines 1 thru 16)	36	\$	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
CAMBRIDGE HOUSE OF O'FALLON		O'FALLON	
CAMBRIDGE HOUSE OF SWANSEA		SWANSEA	

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: _____ If yes, what is the value of those services? \$ _____
(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	BMA Management, LTD	\$	209,390	1
2				2
Total		\$	209,390	3

VIII. OWNERSHIP COSTS

A. Purchase price of land 650,127 Year land was acquired 2004

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	103			2006	\$ 9,629,447	\$ 350,124	28	\$ 350,162	\$ 38	\$ 3,019,763	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	LAND IMPROVEMENTS				334,649	25,764	15	22,310	(3,454)	212,197	6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17	TOTAL (lines 1 thru 16)				\$ 9,964,096	\$ 375,888		\$ 372,472	\$ (3,416)	\$ 3,231,960	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	\$ 909,839	\$ 14,338	\$ 181,968	167,630	5	\$ 849,989	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 909,839	\$ 14,338	\$ 181,968	167,630		\$ 849,989	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: CAMBRIDGE HOUSE OF MARYVILLE

Report Period Beginning: 01/01/2014 Ending: 12/31/2014

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 Year Constructed	2 Number of Units	3 Date of Lease	4 Rental Amount	5 Total Yrs. of Lease	6 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	IHDA		X	FIRST MORTGAGE	10/01/06	\$ 6,950,000	\$ 6,388,300	11/01/41	.0648	\$ 417,000.30	1
2					/ /	\$	\$	/ /		\$	2
3					/ /	\$	\$	/ /		\$	3
	Working Capital										
4					/ /	\$	\$	/ /		\$	4
5					/ /	\$	\$	/ /		\$	5
6					/ /	\$	\$	/ /		\$	6
7	TOTAL Facility Related					\$ 6,950,000	\$ 6,388,300			\$ 417,000	7
	B. Non-Facility Related										
8					/ /	\$	\$	/ /		\$	8
9					/ /	\$	\$	/ /		\$	9
10	TOTALS (lines 7, 8 and 9)					\$ 6,950,000	\$ 6,388,300			\$ 417,000	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

Page 7

Facility Name: CAMBRIDGE HOUSE OF MARYVILLE

Report Period Beginning: 01/01/2014

Ending: 12/31/2014

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 904,276	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance)	567,837 (37,407)		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	37,417		6
7	Other Prepaid Expenses	27,827		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,499,950	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	650,127		13
14	Buildings, at Historical Cost	9,629,447		14
15	Leasehold Improvements, at Historical Cost	334,649		15
16	Equipment, at Historical Cost	909,839		16
17	Accumulated Depreciation (book methods)	(4,081,949)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs	116,895		19
20	Accumulated Amortization - Organization & Pre-Operating Costs	(55,138)		20
21	Restricted Funds	1,924,908		21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 9,428,779	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 10,928,729	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 58,295	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	15,361		30
31	Accrued Taxes Payable	79,900		31
32	Accrued Interest Payable			32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See Attachment	798,970		35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 952,526	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	6,388,300		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)	\$ 6,388,300	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 7,340,827	\$	45
46	TOTAL EQUITY	\$ 3,587,902	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 10,928,729	\$	47

*(See instructions.)

Facility Name: CAMBRIDGE HOUSE OF MARYVILLE

Report Period Beginning: 01/01/2014

Ending:

12/31/2014

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

	Revenue	Amount	
	A. SLF Resident Care		
1	Gross SLF Resident Revenue	\$ 3,287,593	1
2	Discounts and Allowances	(22,086)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 3,265,507	3
	B. Other Operating Revenue		
4	Special Services	166,795	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop	161	7
8	Barber and Beauty Care	20,092	8
9	Non-Resident Meals	7,468	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 194,516	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	16,368	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 16,368	14
	D. Other Revenue (specify):		
15			15
16			16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 3,476,391	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	747,829	19
20	Health Care/ Personal Care	460,443	20
21	General Administration	959,917	21
	B. Capital Expense		
22	Ownership	1,589,871	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)	\$ 3,758,060	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (281,669)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (281,669)	31

Expenses PG 3 Other

	General Services Detail	Amt
5200-5124-0-0	Exterminating	2,040
5200-5127-0-0	Rubbish Removal	4,172
5300-5140-0-0	Security & Monitoring	10,161
5200-5130-0-0	Vehicle Expense	7,405
5200-5131-0-0	Transportation Service	-
5200-5132-0-0	Water Softener	1,681
5200-5133-0-0	Window Washing	-
5200-5137-0-0	Miscellaneous Oper Expense	-

25,460

	General Administration Detail	Amt
5160-5060-0-0	Consulting	-
5160-5063-0-0	Legal	1,818
5160-5064-0-0	Accounting	75
5160-5066-0-0	Audit	13,330
5160-5067-0-0	Contract Labor-Serv Prov	-
5160-5068-0-0	Contract Labor	1,200
5180-9999-0-0	Total Bad Debt	36,434

52,857

	Ownership Other detail	Amt
9100-9101-0-0	Interest & Dividend Income	-
9100-9102-0-0	Assessment Income	-
9100-9103-0-0	Assessment Expense	-
9200-9202-0-0	Financing Fees	-
9200-9204-0-0	Mortgage Service Fee	16,088
9200-9205-0-0	Mortgage Insurance Prem	30,994
9200-9206-0-0	Participation Fee	-
9200-9207-0-0	Letter of Credit Fee	-
9200-9208-0-0	Bond & Draw Fee	-
9200-9209-0-0	Remarketing and Trustee Fee	-
9200-9212-0-0	Debt Write-Off	-
9300-9301-0-0	Partnership Management Fee	25,000
9300-9302-0-0	Asset Management Fee	5,004
9300-9303-0-0	Incentive Management	618,347
9300-9303-1-0	Incentive Asset Mgmt Fee	-
9300-9304-0-0	Tax Credit Fees & Incentive Fee	2,100
9300-9305-0-0	Organizational Expense	-
9300-9306-0-0	Developer Fees	-
9300-9307-0-0	Closing Costs	-
9700-9702-0-0	Amortization Expense	6,360
9900-9901-0-0	Prior Period Adjustments	-
9900-9902-0-0	Dissolution of Business	-
9900-9903-0-0	Loss (Gain) on Sale of Assets	-
9900-9904-0-0	Business Interruption	-
9900-9905-0-0	Settlement	-
9900-9906-0-0	Property Damage Loss	-
9900-9907-0-0	Abandonment Loss	-
9900-9908-0-0	Grant Income	-
9900-9909-0-0	Misc: Title, Recording, Transfer	-
		703,893

Balance Sheet

Other Current Assets Detail		Amt	Current Liabilities Detail		Amt
1102-9970-0-0	A/R-Medicaid Food Stamps	-	2112-0100-0-0	Accrued Asset Management Fee	5,004
1102-9971-0-0	A/R-Employee Advance	-	2112-0101-0-0	Accrued Partnership Mgmt Fee	25,000
1102-9973-0-0	A/R-Insurance Reimbursement	-	2112-0102-0-0	Accrued Incentive Mgmt Fee	618,347
1102-9974-0-0	A/R-Subscription Receivable	-	2112-0102-1-0	Accrued Incentive Asset Mgmt Fee	-
1102-9975-0-0	A/R-CIP	-	2112-0105-0-0	Accrued Liabilities	118,293
1102-9976-0-0	A/R-Other	-	2112-0110-0-0	Accrued Insurance	-
1102-9978-0-0	A/R-TIF/Abatement	-	2112-0115-0-0	Accrued Developer Fee	-
			2112-0130-0-0	Accrued MIP	0
			2112-0146-0-0	Payroll Benefits	-
			2112-0154-0-0	Unclaimed Property	4,675
			2112-0155-0-0	Reservation Deposit	-
			2112-0156-0-0	Buy Down Credit	-
			2112-0157-0-0	Unapplied Last Month Rent	-
			2112-0158-0-0	Deferred Gain on Sale	-
			2112-0159-0-0	Unearned Revenue	27,651
			2112-0159-1-0	Medicaid Prepayments	-
			2112-0159-2-0	Prepaid Medicaid Clearing	-
			2112-0159-3-0	Prepaid Rent	-
			2112-0170-0-0	Line of Credit	-
			2112-0175-0-0	Loan - Vehicle	-
		-			798,970

