

		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: 1000108

Facility Name: Maple Point

Address: 1000 Union DriveMonticello61856

County: Piatt

Telephone Number: 217- 762-2506 Fax # 217-762-2507

Federal Employer ID Number:

Date Current Owners were Certified: 12/10/08

Type of Ownership:

VOLUNTARY, NON-PROFIT

Charitable Corp.

Trust

IRS Exemption Code

PROPRIETARY

Individual

Partnership

Corporation

"Sub-S" Corp.

Limited Liability Co.

Trust

Other

X

GOVERNMENTAL

State

X

County

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 12/1/13 to 11/30/14 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)

3/31/2014

(Date)

(Type or Print Name)

(Title)

Paid Preparer

(Signed)

(Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone)

Steven N. Lavenda, C.P.A.

Frost, Ruttenberg & Rothblatt, P.C.

111 Pfingsten Road, Suite 300 Deerfield, IL 60015

(847) 2) 315-6242 Fax # ()

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

Name: Steve Lavenda

Telephone Number: (847) 236 - 1111

Email Address:

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 Maple Point

Report Period Beginning: 12/1/2013 Ending: 11/30/2014

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	14	Single Unit Apartment	14	5,110	1
2	16	Double Unit Apartment	16	5,840	2
3		Other		2,347	3
4	30	TOTALS	30	13,297	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	1,595	2,623		4,218	5
6	Double Unit	643	6,409		7,052	6
7	Other					7
8	TOTALS	2,238	9,032		11,270	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified
bed days on line 4, column 4.) 84.76%

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

None Also, indicate the number of unpaid bed-hold days the SLF
had during this year. None (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)

None

H. ACCOUNTING BASIS

ACCRAUAL ☒ MODIFIED
CASH* ☐ CASH* ☐

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

Tax Year: 11/30/14 Fiscal Year: 11/30/14

* 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? N/A

If no, explain. N/A

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? N/A

If no, explain. N/A

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? N/A

If no, explain. N/A

STATE OF ILLINOIS

Page 3

Facility Name: Maple Point

Report Period Beginning:

12/1/2013

Ending:

11/30/2014

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	85,605	90,837	2,396	178,838	(5,232)	173,606	1
2	Housekeeping, Laundry and Maintenance	31,270	6,641	27,381	65,292	4,220	69,512	2
3	Heat and Other Utilities			38,131	38,131		38,131	3
4	Other (specify):							4
5	TOTAL General Services	116,875	97,478	67,908	282,261	(1,012)	281,249	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	232,278	1,155		233,433		233,433	6
7	Activities and Social Services	16,569	2,900	16,121	35,590		35,590	7
8	Other (specify): Barber, Beauty, Nail Care			153	153	(153)		8
9	TOTAL Health Care and Programs	248,847	4,055	16,274	269,176	(153)	269,023	9
	C. General Administration							
10	Administrative and Clerical	48,889	2,710	94,013	145,612	(24,651)	120,961	10
11	Marketing Materials, Promotions and Advertising							11
12	Employee Benefits and Payroll Taxes			109,783	109,783		109,783	12
13	Insurance-Property, Liability and Malpractice							13
14	Other (specify):							14
15	TOTAL General Administration	48,889	2,710	203,796	255,395	(24,651)	230,744	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	414,611	104,243	287,978	806,832	(25,817)	781,015	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			153,240	153,240	31,692	184,932	17
18	Interest			141,138	141,138	(679)	140,459	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			507	507		507	21
22	Other (specify):							22
23	TOTAL Ownership			294,885	294,885	31,013	325,898	23
24	GRAND TOTAL (Sum of lines 16 and 23)	414,611	104,243	582,863	1,101,717	5,196	1,106,913	24

STATE OF ILLINOIS			Page 3A
Maple Point			
Report Period Beginning: 12/1/2013			
Ending: 11/30/2014			
Sch. V Line			
NON-ALLOWABLE EXPENSES			
	Amount	Reference	
1 Non-Straight Line Depreciation	\$ 31,692	17	1
2 Telephone Income	(6,515)	10	2
3 Cable Income	(8,587)	10	3
4 Courtesy Cart	(73)	01	4
5 Staff Meals	(5,159)	01	5
6 Interest Income	(679)	18	6
7 Purchase Rebates	(199)	10	7
8 Bad Debt Expense	(2,888)	10	8
9 Public Ed Information	(1,199)	10	9
10 Advertising	(268)	10	10
11 Additional R&M	4,220	02	11
12 Miscellaneous Income	(5,075)	10	12
13 Nail Care Expense	(153)	08	13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
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94			94
95			95
96			96
97			97
98			98
99			99
100			100
101 Total	5,196		101

Facility Name: Maple Point

Report Period Beginning 12/1/2013 Ending: 11/30/2014

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.13	\$ 20.75	1
2	Licensed Practical Nurses	0.85	25.01	2
3	Certified Nurse Assistants	7.12	12.30	3
4	Activity Director & Assistants	0.71	11.20	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	2.54	16.18	7
8	Dishwashers			8
9	Maintenance Workers	0.96	11.34	9
10	Housekeepers	0.38	10.93	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.00	23.50	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	13.70	\$ 14.55	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
Piatt County Nursing Home	Monticello
Piatt County	Monticello

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

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).

Facility Name: Maple Point

Report Period Beginning:

12/1/2013

Ending:

11/30/2014

VIII. OWNERSHIP COSTS

A. Purchase price of land

Year land was acquired _____

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	30		2008	2008	\$ 3,768,693	\$ 125,351	30	\$ 125,351	\$	\$ 752,170	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Total From Supplemental Page 5's				164,844	27,889		18,805	18,805	110,893	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)				\$ 3,933,537	\$ 153,240		\$ 144,156	\$ 18,805	\$ 863,063	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	\$ 141,425	\$	\$ 12,888	12,888	10	\$ 66,739	18
19	Vehicles					5	-	19
20	TOTAL (lines 18 and 19)	\$ 141,425	\$	\$ 12,888	12,888		\$ 66,739	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

XI. OWNERSHIP COSTS (continued)
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1									1
2	Improvements	2008	80,703		20	9,687	9,687	58,122	2
3	Improvements	2009	36,739		20	3,674	3,674	20,207	3
4	Improvements	2009	28,899		20	4,393	4,393	28,899	4
5	Improvements	2010	8,783		20	293	293	1,318	5
6	Improvements	2010	875		20	88	88	396	6
7	Improvements	2010	2,230		20	149	149	670	7
8	Improvements	2012	2,897		20	290	290	870	8
9	Improvements	2012	899		20	90	90	270	9
10	Door	2014	2,819		20	141	141	141	10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
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26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 164,844	\$		\$ 18,805	\$ 18,805	\$ 110,893	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)			\$	\$		\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1		3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$	\$		\$	\$	\$	34

**Improvement type must be detailed in order for the cost report to be considered complete.

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 checked="" type="checkbox"/> NO
3	Original Building			/ /	\$			3	9. Rental amount for movable equipment \$ 507
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 \$ 507

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	Debt Certificates				/ /	\$	1,015,000	/ /		\$ 50,809	1
2	Revenue Bonds				/ /		1,840,000	/ /		90,328	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	2,855,000			\$ 141,137	7
	B. Non-Facility Related										
8	Interest Income				/ /			/ /		(679)	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	2,855,000			\$ 140,458	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: Maple Point

Report Period Beginning: 12/1/2013

Ending: 11/30/2014

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 11/30/2014

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 725,600	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	986,284		3
4	Supply Inventory (priced at)	4,731		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	108		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,716,723	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	88,390		13
14	Buildings, at Historical Cost	3,780,294		14
15	Leasehold Improvements, at Historical Cost	153,643		15
16	Equipment, at Historical Cost	145,645		16
17	Accumulated Depreciation (book methods)	(925,998)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,241,974	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,958,697	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ (126,685)	\$	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	159,893		31
32	Accrued Interest Payable	9,261		32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36	See Attached	29,420		36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 71,889	\$	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	1,015,000		39
40	Bonds Payable	1,840,000		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)	\$ 2,855,000	\$	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,926,889	\$	45
46	TOTAL EQUITY	\$ 2,031,808	\$	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,958,697	\$	47

*(See instructions.)

Facility Name: Maple Point

Report Period Beginning: 12/1/2013

Ending:

11/30/2014

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	\$ 1,218,395	1
2	Discounts and Allowances	(108,844)	2
	SUBTOTAL Resident Care		
3	(line 1 minus line 2)	\$ 1,109,551	3
	B. Other Operating Revenue		
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	1,828	8
9	Non-Resident Meals	5,159	9
10	Laundry		10
	SUBTOTAL OTHER OPERATING REVENUE		
11	(sum of lines 4 thru 10)	\$ 6,987	11
	C. Non-Operating Revenue		
12	Contributions	442	12
13	Interest and Other Investment Income	679	13
	SUBTOTAL Non-Operating Revenue		
14	(sum of lines 12 and 13)	\$ 1,121	14
	D. Other Revenue (specify):		
15	See Attached	130,656	15
16			16
	SUBTOTAL Other Revenue		
17	(sum of lines 15 and 16)	\$ 130,656	17
	TOTAL REVENUE		
18	(sum of lines 3, 11, 14 and 17)	\$ 1,248,315	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	282,261	19
20	Health Care/ Personal Care	269,176	20
21	General Administration	255,395	21
	B. Capital Expense		
22	Ownership	294,885	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
	TOTAL EXPENSES		
28	(sum of lines 19 thru 27)	\$ 1,101,717	28
	Income Before Income Taxes		
29	(line 18 minus line 28)	\$ 146,598	29
30	Income Taxes	\$	30
	NET INCOME OR LOSS FOR THE YEAR		
31	(line 29 minus line 30)	\$ 146,598	31