

		FOR BHF USE			

LL2

Supportive Living Facility

2020

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2020)

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 Drive Monticello 61856

County: Piatt

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

Federal Employer ID Number: _____

Date Current Owners were Certified: 12/10/2008

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT Charitable Corp. ☐ PROPRIETARY ☒ GOVERNMENTAL

☐ Trust

IRS Exemption Code _____

☐ Individual ☐ State ☐ Partnership ☒ County ☐ Corporation ☐ Other _____ ☐ "Sub-S" Corp. ☐ Limited Liability Co. ☐ Trust ☐ Other _____

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

Name: Scott Porter Telephone Number: (217) 762-2506

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 12/1/2019 to 11/30/2020 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) Scott Porter

(Title) Executive Director

Paid Preparer

(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

HFS 3745C (N-4-05)

IL478-2471

Facility Name Maple Point

Report Period Beginning: 12/1/2019 Ending: 11/30/2020

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	5,124	1
2	16	Double Unit Apartment	16	5,856	2
3		Other		1,000	3
4	30	TOTALS	30	11,980	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	2,300	2,141		4,441	5
6	Double Unit	549	5,244		5,793	6
7	Other		1,000		1,000	7
8	TOTALS	2,849	8,385		11,234	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 93.77%

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

161 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 58 (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: 11/30/2020 Fiscal Year: 11/30/2020

* 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 principal? N/A

If no, explain. N/A

K. Does the facility have any loans from the Federal Home Loan Bank

outstanding? N/A If yes, did the facility make all of the required payments of interest and principal? 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 principal? N/A

If no, explain. N/A

STATE OF ILLINOIS

Page 3

Facility Name: Maple Point

Report Period Beginning:

12/1/2019

Ending:

11/30/2020

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	94,976	106,774	1,569	203,319	(3,242)	200,077	1
2	Housekeeping, Laundry and Maintenance	61,476	18,606	11,550	91,631		91,631	2
3	Heat and Other Utilities			64,784	64,784	(11,110)	53,674	3
4	Other (specify):							4
5	TOTAL General Services	156,451	125,379	77,903	359,734	(14,352)	345,382	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	353,333	643	67	354,044		354,044	6
7	Activities and Social Services	27,183	10,313	8,083	45,579	(8,460)	37,119	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	380,516	10,956	8,150	399,623	(8,460)	391,163	9
	C. General Administration							
10	Administrative and Clerical	58,345	4,155	133,843	196,343	(45,968)	150,375	10
11	Marketing Materials, Promotions and Advertising			415	415	(624)	(209)	11
12	Employee Benefits and Payroll Taxes			142,271	142,271		142,271	12
13	Insurance-Property, Liability and Malpractice							13
14	Other (specify):							14
15	TOTAL General Administration	58,345	4,155	276,529	339,030	(46,592)	292,438	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	595,313	140,491	362,583	1,098,387	(69,404)	1,028,983	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			155,722	155,722	263	155,985	17
18	Interest			96,820	96,820	(546)	96,274	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			22	22		22	21
22	Other (specify):							22
23	TOTAL Ownership			252,563	252,563	(283)	252,280	23
24	GRAND TOTAL (Sum of lines 16 and 23)	595,313	140,491	615,147	1,350,951	(69,687)	1,281,264	24

Facility Name: Maple Point

Report Period Beginning 12/1/2019 Ending: 11/30/2020

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses		\$	1
2	Licensed Practical Nurses	1.07	24.84	2
3	Certified Nurse Assistants	8.20	17.53	3
4	Activity Director & Assistants	1.02	13.96	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	2.42	12.36	7
8	Dishwashers			8
9	Maintenance Workers	1.02	15.81	9
10	Housekeepers	0.57	13.23	10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.00	21.00	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	15.30	\$ 16.96	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	N/A			\$	1
2					2
3					3
4					4
5					5
Total				\$	6

VI. (B) Management fees paid to unrelated parties

	Amount of Fee	
1	N/A	\$ 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 X

Name of related entity: If yes, what is the value of those services? \$

C. Does page 3 include any costs derived from transactions (including rent) with related parties? YES NO X

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:

12/1/2019

Ending:

11/30/2020

VIII. OWNERSHIP COSTS

A. Purchase price of land 88,390 Year land was acquired 2008

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	\$ 125,623	30	\$ 125,351	\$ (272)	\$ 1,504,276	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Various		2008		80,703	1	20		(1)	80,703	6
7	Various		2009		65,638		20			65,638	7
8	Various		2010		11,888		20	530	530	5,564	8
9	Improvements		2012		2,897	193	20	290	97	2,610	9
10	Improvements		2012		899		20	90	90	810	10
11	Door		2014		2,819	141	20	141		987	11
12	Call Lights		2015		39,736	2,649	20	1,987	(662)	11,921	12
13	Security Cameras		2016		6,500	1,300	20	325	(975)	1,625	13
14	HVAC Repairs		2016		4,849	485	20	242	(243)	1,211	14
15	Dining Room Carpet		2016		6,160	616	20	308	(308)	1,540	15
16	Improvements to Facility		2017		2,658	266	20	133	(133)	532	16
17	TOTAL (lines 1 thru 16)				\$ 3,993,440	\$ 131,274		\$ 129,397	\$ (1,877)	\$ 1,677,417	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	\$ 242,961	\$ 20,336	\$ 11,865	(8,471)		\$ 157,267	18
19	Vehicles	57,450	3,830	11,490	7,660	5	57,450	19
20	TOTAL (lines 18 and 19)		\$ 300,411	\$ 24,166	\$ 23,355	(811)	\$ 214,717	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		\$ N/A	\$	\$	21
22					22
23					23
24	TOTALS (lines 21, 22 and 23)		\$	\$	24

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

1	2	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	Totals from Page 5, Carried Forward		\$ 3,993,440	\$ 131,274		\$ 129,397	\$ (1,877)	\$ 1,677,417	1
2	New Speaker System	2017	2,949	295	20	147	(148)	589	2
3	Water Heater	2019	13,096	1,310	10	1,310		1,965	3
4									4
5	Flooring -3 Apartments	2020	3,342	306	10	306		306	5
6	Water Heater	2020	14,983	1,249	10	1,249		1,249	6
7	2 HVAC Units	2020	4,911	164	10	164		164	7
8	Server for Nurse Call system	2020	3,435	57	10	57		57	8
9									9
10									10
11	To tie to Book Depreciation			(3,099)					11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,036,156	\$ 131,556		\$ 132,630	\$ (2,025)	\$ 1,681,747	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	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		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		X		/ /	\$	585,000	/ /		\$ 31,576	1	
2	Revenue Bonds USDA		X		/ /		1,480,000	/ /		65,244	2	
3					/ /			/ /			3	
	Working Capital											
4					/ /			/ /			4	
5					/ /			/ /			5	
6					/ /			/ /			6	
7	TOTAL Facility Related						\$	2,065,000			\$ 96,820	7
	B. Non-Facility Related											
8					/ /			Interest Income		(546)	8	
9					/ /			/ /			9	
10	TOTALS (lines 7, 8 and 9)						\$	2,065,000			\$ 96,274	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: **Maple Point**Report Period Beginning: **12/1/2019**Ending: **11/30/2020****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **11/30/2020**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 452,479	\$ 452,479	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 27,647)	16,755	16,755	3
4	Supply Inventory (priced at)	6,704	6,704	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	4,573	4,573	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 480,511	\$ 480,511	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	88,390	88,390	13
14	Buildings, at Historical Cost	3,768,693	3,768,693	14
15	Leasehold Improvements, at Historical Cost	279,698	267,463	15
16	Equipment, at Historical Cost	290,744	300,411	16
17	Accumulated Depreciation (book methods)	(1,874,437)	(1,896,462)	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 Interfund Balance	1,543,283	1,543,283	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 4,096,370	\$ 4,071,778	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,576,881	\$ 4,552,289	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 32,638	\$ 32,638	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	20,645	20,645	30
31	Accrued Taxes Payable	24,645	24,645	31
32	Accrued Interest Payable	7,200	7,200	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	See SCH 7A	11,817	11,817	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 96,945	\$ 96,945	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable	2,065,000	2,065,000	38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	Other Long-Term Liabilities(specify):			
42	SECURITY DEPOSITS	19,287	19,287	42
43				43
44	TOTAL Long-Term Liabilities (sum of lines 38 thru 43)	\$ 2,084,287	\$ 2,084,287	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 2,181,232	\$ 2,181,232	45
46	TOTAL EQUITY	\$ 2,395,649	\$ 2,371,057	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 4,576,881	\$ 4,552,289	47

*(See instructions.)

Schedule 7A

XI. Balance Sheet

C. Current Liabilities

Line 35: Other Current Liabilities

Description	Operating	<u>After</u>
		Consolidation
2260 Section 125	\$ 695	\$ 695
2265 IMRF Insurance	\$ (14)	\$ (14)
2275 AFLAC Int Care	\$ 36	\$ 36
2290 IMRF Retirement	\$ 1,011	\$ 1,011
2335 Resident Trust	\$ 10,089	\$ 10,089
Line 35 Total	\$ 11,817	\$ 11,817

Facility Name: Maple Point

Report Period Beginning: 12/1/2019

Ending:

11/30/2020

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	\$ 1,208,568	1
2	Discounts and Allowances	(25,159)	2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 1,183,410	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	1,688	8
9	Non-Resident Meals	3,242	9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 4,930	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	3,888	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 3,888	14
	D. Other Revenue (specify):		
15	Fundraising Activities	6,151	15
16	Sec SCH 8A	141,450	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 147,601	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 1,339,828	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	359,734	19
20	Health Care/ Personal Care	399,623	20
21	General Administration	339,030	21
	B. Capital Expense		
22	Ownership	252,563	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)	\$ 1,350,951	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (11,123)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (11,123)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 229,824	32
33	Private Pay - Net Inpatient Revenue	953,586	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 1,183,410	37

XII. Income Statement

D. Other Revenue

Line 16: Other Revenue

Description	Operating
4706 Miscellaneous Income	\$ 6,249
4721 IMRF Revenue	\$ 46,099
4722 Social Security Revenue	\$ 43,029
4723 Unemployment Revenue	\$ 8,856
4725 Health Insurance Income	\$ 37,217
	<u>\$ 141,450</u>

Maple Point Supportive Living
FYE 11/30/2020
Adjusting Journal Entries

No.	Date	Account Number	Account Name	Debit	Credit
1		4600	Interest Income	\$ 546.00	
1		6170	Interest Expense		\$ 546.00
1		4702	Staff/Guest Meals	\$ 3,242.00	
1		6162	Food - Dietary		\$ 3,242.00
1		4706	Miscellaneous Income	\$ 4,155.00	
1		6218	Office Supplies - Admin		\$ 4,155.00
1		4013	Private Pay Incidentals	\$ 11,110.00	
1		6570	Utilities (Phone)		\$ 11,110.00
		To offset interest revenue and related expense. SB 3/12/21			
2		6050	Bad Debts		\$ 41,813.00
2		6195	Marketing		\$ 624.00
2		6097	Dues - Social Service (Cable)		\$ 8,460.00
2		9999	I/S Adjustments	\$ 50,897.00	
		To disallow non-allowable expenses. SB 3/12/21			
3		1520	Building Improvements		\$ 12,234.62
3		1540	Equipment	\$ 9,667.00	
3		2999	B/S Adjustment	\$ 2,567.62	
3		1610	A/D - Building	\$ 2,177.00	
3		1620	A/D - Building Improvement	\$ 9,958.11	
3		1640	A/D - Equipment		\$ 34,160.12
3		9999	I/S Adjustments	\$ 22,025.01	
3		6080	Depreciation	\$ 263.00	
3		9999	I/S Adjustments		\$ 263.00
		To adjust fixed assets to Medicaid Basis. SB 3/16/21			