

		FOR BHF USE			

LL2

Supportive Living Facility

2021

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2021)

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: 12/10/2008

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

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 12/1/2020 to 11/30/2021 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)

(Type or Print Name) Scott Porter

(Title) Executive Director

Paid Preparer

(Signed)

(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

Facility Name Maple PointReport Period Beginning: 12/1/2020 Ending: 11/30/2021**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		730	3
4	30	TOTALS	30	11,680	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	2,491	1,787		4,278	5
6	Double Unit	761	5,045		5,806	6
7	Other		730		730	7
8	TOTALS	3,252	7,562		10,814	8

**C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.)** 92.59%

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

257 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 35 (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**

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

**I. Is your fiscal year identical to your tax year?** ☒ YES ☐ NOTax Year: 11/30/2021 Fiscal Year: 11/30/2021

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

**J. Does the facility have any Illinois Housing Development Authority Loans outstanding?** N/A If yes, did the facility make all of therequired payments of interest and principal? N/AIf 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 therequired payments of interest and principal? N/AIf 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 facilitymake all of the required payments of interest and principal? N/AIf no, explain. N/A

## STATE OF ILLINOIS

Page 3

Facility Name: Maple Point

Report Period Beginning:

12/1/2020

Ending:

11/30/2021

## 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			
	<b>A. General Services</b>							
1	Dietary and Food Purchase	130,318	114,186	1,707	246,210	(2,663)	243,547	1
2	Housekeeping, Laundry and Maintenance	91,377	18,103	20,474	129,953		129,953	2
3	Heat and Other Utilities			67,770	67,770	(5,646)	62,124	3
4	Other (specify):							4
5	<b>TOTAL General Services</b>	221,695	132,289	89,950	443,934	(8,309)	435,625	5
	<b>B. Health Care and Programs</b>							
6	Health Care/ Personal Care	366,406	1,304	96	367,806		367,806	6
7	Activities and Social Services	51,665	12,287	8,532	72,484	(8,532)	63,951	7
8	Other (specify):							8
9	<b>TOTAL Health Care and Programs</b>	418,070	13,591	8,629	440,290	(8,532)	431,757	9
	<b>C. General Administration</b>							
10	Administrative and Clerical	42,626	7,548	97,903	148,077	(1,886)	146,191	10
11	Marketing Materials, Promotions and Advertising			1,935	1,935	(1,935)		11
12	Employee Benefits and Payroll Taxes			117,835	117,835		117,835	12
13	Insurance-Property, Liability and Malpractice							13
14	Other (specify):							14
15	<b>TOTAL General Administration</b>	42,626	7,548	217,673	267,848	(3,821)	264,026	15
16	<b>TOTAL Operating Expense (Sum of lines 5, 9 and 15)</b>	682,392	153,428	316,252	1,152,071	(20,663)	1,131,408	16
	<b>Capital Expenses</b>							
	<b>D. Ownership</b>							
17	Depreciation			156,017	156,017	(32)	155,985	17
18	Interest			91,150	91,150	(479)	90,671	18
19	Real Estate Taxes							19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment			42	42		42	21
22	Other (specify):							22
23	<b>TOTAL Ownership</b>			247,209	247,209	(511)	246,698	23
24	<b>GRAND TOTAL (Sum of lines 16 and 23)</b>	682,392	153,428	563,461	1,399,280	(21,174)	1,378,106	24

Facility Name: Maple Point

Report Period Beginning 12/1/2020 Ending: 11/30/2021

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	1.09	24.38	2
3	Certified Nurse Assistants	8.99	16.01	3
4	Activity Director & Assistants	1.27	19.14	4
5	Social Service Workers			5
6	Head Cook			6
7	Cook Helpers/Assistants	4.53	16.23	7
8	Dishwashers			8
9	Maintenance Workers	1.09	16.96	9
10	Housekeepers	1.75	14.64	10
11	Laundry			11
12	Managers			12
13	Other Administrative	0.68	25.85	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	19.40	\$ 17.01	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

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
None		

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	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

Facility Name: Maple Point

Report Period Beginning:

12/1/2020

Ending:

11/30/2021

## 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)	\$ 1,629,627	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	Various		2008		80,703		20			80,703	6
7	Various		2009		65,638		20			65,638	7
8	Various		2010		11,888		20	530	530	6,094	8
9	Improvements		2012		2,897	193	20	287	94	2,897	9
10	Improvements		2012		899		20	89	89	899	10
11	Door		2014		2,819	141	20	141		1,128	11
12	Call Lights		2015		39,736	2,649	20	1,987	(662)	13,908	12
13	Security Cameras		2016		6,500	1,300	20	325	(975)	1,950	13
14	HVAC Repairs		2016		4,849	485	20	242	(243)	1,453	14
15	Dining Room Carpet		2016		6,160	616	20	308	(308)	1,848	15
16	Improvements to Facility		2017		2,658	266	20	133	(133)	665	16
17	TOTAL (lines 1 thru 16)				\$ 3,993,440	\$ 131,273		\$ 129,393	\$ (1,880)	\$ 1,806,810	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	\$ 250,537	\$ 14,854	\$ 21,574	6,720		\$ 178,841	18
19	Vehicles	\$ 57,450	\$ 3,830		(3,830)	5	\$ 57,450	19
20	TOTAL (lines 18 and 19)		\$ 307,987	\$ 18,684	\$ 21,574		\$ 236,291	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 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	Totals from Page 5, Carried Forward		\$ 3,993,440	\$ 131,273		\$ 129,393	\$ (1,880)	\$ 1,806,810	1
2	New Speaker System	2017	2,949	295	20	147	(148)	736	2
3	Water Heater	2019	13,096	1,310	10	1,310		3,275	3
4									4
5	Flooring -3 Apartments	2020	3,342	334	10	334		641	5
6	Water Heater	2020	14,983	1,498	10	1,498		2,747	6
7	2 HVAC Units	2020	4,911	491	10	491		655	7
8	Server for Nurse Call system	2020	3,435	344	10	344		401	8
9									9
10	Flooring - Apt 117, 119, 135, 149, 152, 154 & 167	2021	17,875	1,788	10	894		894	10
11									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)		\$ 4,054,031	\$ 137,333		\$ 134,411	\$ (2,028)	\$ 1,816,158	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		/ /	\$	510,000	/ /		\$ 28,250	1
2	Revenue Bonds USDA		X		/ /		1,420,000	/ /		62,900	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$	1,930,000			\$ 91,150	7
	B. Non-Facility Related										
8					/ /			Interest Income		(479)	8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$	1,930,000			\$ 90,671	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: **12/1/2020**Ending: **11/30/2021****XI. BALANCE SHEET - Unrestricted Operating Fund.**As of **11/30/2021**

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 413,337	\$ 413,337	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>2,000</u> )	10,346	10,346	3
4	Supply Inventory (priced at )	13,420	13,420	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	5,831	5,831	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>	\$ 442,935	\$ 442,935	10
	<b>B. Long-Term Assets</b>			
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	297,573	285,338	15
16	Equipment, at Historical Cost	298,320	307,987	16
17	Accumulated Depreciation (book methods)	(2,030,454)	(2,052,447)	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 <b>Interfund Balance</b>	1,543,283	1,543,283	22
23	Other(specify):			23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 3,965,804	\$ 3,941,244	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 4,408,739	\$ 4,384,178	25

		1 Operating	2 After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 28,480	\$ 28,480	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	24,232	24,232	30
31	Accrued Taxes Payable	31,247	31,247	31
32	Accrued Interest Payable	6,800	6,800	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	<b>Other Current Liabilities(specify):</b>			
35	<u>See SCH 7A</u>	7,088	7,088	35
36				36
37	<b>TOTAL Current Liabilities (sum of lines 26 thru 36)</b>	\$ 97,848	\$ 97,848	37
	<b>D. Long-Term Liabilities</b>			
38	Long-Term Notes Payable	1,930,000	1,930,000	38
39	Mortgage Payable			39
40	Bonds Payable			40
41	Deferred Compensation			41
	<b>Other Long-Term Liabilities(specify):</b>			
42	<u>SECURITY DEPOSITS</u>	18,236	18,236	42
43				43
44	<b>TOTAL Long-Term Liabilities (sum of lines 38 thru 43)</b>	\$ 1,948,236	\$ 1,948,236	44
45	<b>TOTAL LIABILITIES (sum of lines 37 and 44)</b>	\$ 2,046,084	\$ 2,046,084	45
46	<b>TOTAL EQUITY</b>	\$ 2,362,655	\$ 2,338,094	46
47	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)</b>	\$ 4,408,739	\$ 4,384,178	47

\*(See instructions.)



Schedule 7A

XI. Balance Sheet

C. Current Liabilities

Line 35: Other Current Liabilities

Description		After	
	Operating	Consolidation	
2240 Employee Deductions - Court Ordered	\$ 171	\$ 171	
2250 Employee Deductions - Misc	\$ 70	\$ 70	
2260 Section 125	\$ 783	\$ 783	
2265 IMRF Insurance	\$ (53)	\$ (53)	
2275 AFLAC Int Care	\$ 68	\$ 68	
2290 IMRF Retirement	\$ 1,480	\$ 1,480	
2295 Meals	\$ 153	\$ 153	
2335 Resident Trust	\$ 4,416	\$ 4,416	
Line 35 Total	\$ 7,088	\$ 7,088	

Facility Name: Maple Point

Report Period Beginning: 12/1/2020

Ending:

11/30/2021

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

		1	
	<b>I. Revenue</b>	<b>Amount</b>	
	<b>A. SLF Resident Care</b>		
1	Gross SLF Resident Revenue	\$ 1,216,573	1
2	Discounts and Allowances	(28,197)	2
3	<b>SUBTOTAL Resident Care (line 1 minus line 2)</b>	\$ 1,188,376	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	8,196	8
9	Non-Resident Meals	2,663	9
10	Laundry		10
11	<b>SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)</b>	\$ 10,859	11
	<b>C. Non-Operating Revenue</b>		
12	Contributions		12
13	Interest and Other Investment Income	10,916	13
14	<b>SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)</b>	\$ 10,916	14
	<b>D. Other Revenue (specify):</b>		
15	Fundraising Activities	1,495	15
16	Sec SCH 8A	122,690	16
17	<b>SUBTOTAL Other Revenue (sum of lines 15 and 16)</b>	\$ 124,185	17
18	<b>TOTAL REVENUE (sum of lines 3, 11, 14 and 17)</b>	\$ 1,334,336	18

		2	
	<b>II. Expenses</b>	<b>Amount</b>	
	<b>A. Operating Expenses</b>		
19	General Services	443,934	19
20	Health Care/ Personal Care	440,290	20
21	General Administration	267,848	21
	<b>B. Capital Expense</b>		
22	Ownership	247,209	22
	<b>C. Other Expenses</b>		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26			26
27			27
28	<b>TOTAL EXPENSES (sum of lines 19 thru 27)</b>	\$ 1,399,280	28
29	<b>Income Before Income Taxes (line 18 minus line 28)</b>	\$ (64,944)	29
30	<b>Income Taxes</b>	\$	30
31	<b>NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)</b>	\$ (64,944)	31
	<b>III. Net Resident Care Revenue detailed by Payer Source</b>		
32	Medicaid - Net Inpatient Revenue	\$ 313,649	32
33	Private Pay - Net Inpatient Revenue	874,727	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	<b>TOTAL (This total must agree to Line 3)</b>	\$ 1,188,376	37

XII. Income Statement

D. Other Revenue

Line 16: Other Revenue

Description		Operating
<hr/>		
4706 Miscellaneous Income	\$	12,786
4721 IMRF Revenue	\$	50,205
4722 Social Security Revenue	\$	51,090
4723 Unemployment Revenue	\$	8,609
4725 Health Insurance Income	\$	-
		<hr/>
		<u>\$ 122,690</u>

**Maple Point Supportive Living**  
**FYE 11/30/2021**  
**Adjusting Journal Entries**

No.	Date	Account Number	Account Name	Debit	Credit
1		4600	Interest Income	\$ 479.00	
1		6170	Interest Expense		\$ 479.00
1		4702	Staff/Guest Meals	\$ 2,663.00	
1		6162	Food - Dietary		\$ 2,663.00
1		4706	Miscellaneous Income	\$ 1,886.33	
1		6218	Office Supplies - Admin		\$ 1,886.33
1		4013	Private Pay Incidentals	\$ 5,646.49	
1		6570	Utilities (Phone)		\$ 5,646.49
			To offset interest revenue and related expense. SB 2/9/22		
2		6030	Advertising		1,251.25
2		6050	Bad Debts		\$ -
2		6195	Marketing		\$ 683.83
2		6097	Dues - Social Service (Cable)		\$ 8,532.40
2		9999	I/S Adjustments	\$ 10,467.48	
			To disallow non-allowable expenses. SB 2/9/22		
3		1520	Building Improvements		\$ 12,234.83
3		1540	Equipment	\$ 9,667.00	
3		2999	B/S Adjustment	\$ 2,567.83	
3		1610	A/D - Building	\$ 2,449.00	
3		1620	A/D - Building Improvement	\$ 12,605.15	
3		1640	A/D - Equipment		\$ 37,047.15
3		2999	B/S Adjustment	\$ 21,993.00	
3		6080	Depreciation		\$ 32.00
3		9999	I/S Adjustments	\$ 32.00	
			To adjust fixed assets to Medicaid Basis. SB 3/10/22		