

		FOR BHF USE			

LL2

Supportive Living Facility

2013

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2013)

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: 1000100

Facility Name: PINNACLE PLACE

Address: 1125 NORTH 5TH ST SAVANNA 61074

Number City Zip Code

County: CARROLL

Telephone Number: (815) 273-2105 Fax # 815- 778-4503

Federal Employer ID Number:

Date Current Owners were Certified: 06/30/2008

Type of Ownership:

☒ VOLUNTARY, NON-PROFIT	☐ PROPRIETARY	☐ GOVERNMENTAL
☒ Charitable Corp.	☐ Individual	☐ State
☐ Trust	☐ Partnership	☐ County
IRS Exemption Code 501(C)3	☐ Corporation	☐ Other
	☐ "Sub-S" Corp.	
	☐ Limited Liability Co.	
	☐ Trust	
	☐ Other	

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

Name: MILT RUE Telephone Number: (815- 778-3383

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 01/01/2013 to 12/31/2013 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) 5/14/2014

(Type or Print Name) MILT RUE

(Title) CHIEF FINANCIAL OFFICER

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

Facility Name PINNACLE PLACE

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	21	Single Unit Apartment	21	7,665	1
2		Double Unit Apartment			2
3		Other			3
4	21	TOTALS	21	7,665	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	2,307	4,164		6,471	5
6	Double Unit					6
7	Other					7
8	TOTALS	2,307	4,164		6,471	8

C. Percent Occupancy. (Column 5, line 8 divided by total certified bed days on line 4, column 4.) 84.42%

D. Indicate the number of paid bed-hold days the SLF had during this year 72 Also, indicate the number of unpaid bed-hold days the SLF had during this year. 24 (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 XX

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

YES NO XX

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

H. ACCOUNTING BASIS

ACCRUAL XX MODIFIED CASH* CASH*

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

Tax Year: 12/31/2013 Fiscal Year: 12/31/2013

* 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? 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: PINNACLE PLACE

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

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	43,066	44,543	1,688	89,297		89,297	1
2	Housekeeping, Laundry and Maintenance	19,484	18,026	50,386	87,896		87,896	2
3	Heat and Other Utilities			70,534	70,534	(6,605)	63,929	3
4	Other (specify): TRASH REMOVAL					1,192	1,192	4
5	TOTAL General Services	62,550	62,569	122,608	247,727	(5,413)	242,314	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	136,240	1,400		137,640		137,640	6
7	Activities and Social Services		674		674		674	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	136,240	2,074		138,314		138,314	9
	C. General Administration							
10	Administrative and Clerical	31,075	1,264	14,224	46,563	30,049	76,612	10
11	Marketing Materials, Promotions and Advertising			9,731	9,731	7,506	17,237	11
12	Employee Benefits and Payroll Taxes			36,888	36,888		36,888	12
13	Insurance-Property, Liability and Malpractice			16,713	16,713		16,713	13
14	Other (specify):							14
15	TOTAL General Administration	31,075	1,264	77,556	109,895	37,555	147,450	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	229,865	65,907	200,164	495,936	32,142	528,078	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			98,489	98,489	2,161	100,650	17
18	Interest			39,493	39,493		39,493	18
19	Real Estate Taxes			14,042	14,042		14,042	19
20	Rent -- Facility and Grounds							20
21	Rent -- Equipment							21
22	Other (specify):							22
23	TOTAL Ownership			152,024	152,024	2,161	154,185	23
24	GRAND TOTAL (Sum of lines 16 and 23)	229,865	65,907	352,188	647,960	34,303	682,263	24

PINNACLE PLACE
1125 N. 5th St.
Savanna, IL 61074
FIN: 23-7136038

2013 Cost Report

SCHEDULE OF RECLASSIFICATIONS

Page 3, Schedule IV

Line #		DR.	CR.
3	REMOVE RESIDENT ROOM PORTION OF CABLE TV		\$ 5,413
3	TRANSFER WASTE REMOVAL		\$ 1,192
4	FROM UTILITIES TO OTHER	\$ 1,192	
10	ADJUSTMENT FOR RELATED	\$ 30,049	
12	ORGANIZATION COSTS	\$ 7,506	
17	ADJUST TO STRAIGHT LINE DEPRECIATION	\$ 2,161	

Facility Name: PINNACLE PLACE

Report Period Beginning 01/01/2013 Ending: 12/31/2013

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

	Personnel	Number of FTE	Average Hourly Wage	
1	Registered Nurses	0.25	\$ 20.48	1
2	Licensed Practical Nurses			2
3	Certified Nurse Assistants	5.14	11.73	3
4	Activity Director & Assistants			4
5	Social Service Workers			5
6	Head Cook	2.06	10.08	6
7	Cook Helpers/Assistants			7
8	Dishwashers			8
9	Maintenance Workers	0.91	10.26	9
10	Housekeepers			10
11	Laundry			11
12	Managers			12
13	Other Administrative	1.02	14.62	13
14	Clerical			14
15	Marketing			15
16	Other			16
17	Total (lines 1 thru 16)	9.38	\$ 11.78	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
WINNING WHEELS	PROPHETSTOWN
STRIVE	PROPHETSTOWN
FRONTIER HOLLOW	INDEPENDENT LIVING APARTMENTS

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	WINNING WHEELS	100		\$	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

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
AMERICAN HEALTH ENTERPRISES	LYNDON	MANAGEMENT CO

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).

PINNACLE PLACE
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2013 Cost Report

SCHEDULE OF RELATED ORGANIZATION COSTS

Page 4, Schedule VII, Question C

Page 3 Line #	Related Organization	Nature of Expense	Cost per General Ledger	Cost to Related Organization	Difference: Adjustment for Related Organization Cost
10	American Health Enterprises 501 6th Ave. W., Lyndon, IL 61261	Administrative contract service	39,375		-39,375
10	American Health Enterprises 501 6th Ave. W., Lyndon, IL 61261	Manager salary		58,705	58,705
10	American Health Enterprises 501 6th Ave. W., Lyndon, IL 61261	Home office salaries		9,585	9,585
12	American Health Enterprises 501 6th Ave. W., Lyndon, IL 61261	Employee benefits		7,506	7,506
10	American Health Enterprises 501 6th Ave. W., Lyndon, IL 61261	Home office costs		1,134	1,134
	Total Difference: Adjustment for Related Organization Cost				37,555

Facility Name: PINNACLE PLACE

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

VIII. OWNERSHIP COSTS

A. Purchase price of land 40,000 Year land was acquired 1997

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	21		1997		\$ 1,155,267	\$ 42,010	28	\$ 42,010	\$	680,907	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	BUILDING ADDITION				107,843	2,696	40	2,696		43,362	6
7	BUILDING ADDITION				16,500	600	28	600		9,575	7
8	WATER HEATER				3,357	86	39	86		1,218	8
9	SEAL PARKING LOT				6,240	368	15	416	48	4,950	9
10	CHIMNEY CAPS				984	36	28	36		383	10
11	TUCK POINTING				128,000	4,655	28	4,655		49,067	11
12	REMODEL BATH				24,893	905	28	905		9,467	12
13	ROOF				92,377	3,359	28	3,359		34,571	13
14	CARPET				8,269	369	7	591	222	8,269	14
15	ENTRANCE SIGN				1,621	96	15	108	12	903	15
16	SEE PAGE 5 SUPPORT				162,855	9,328		11,035	1,707	105,533	16
17	TOTAL (lines 1 thru 16)				\$ 1,708,206	\$ 64,508		\$ 66,497	\$ 1,989	\$ 948,205	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	\$ 130,695	\$ 1,969	\$ 2,141	172	9	\$ 117,298	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 130,695	\$ 1,969	\$ 2,141	172		\$ 117,298	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: PINNACLE PLACE

Report Period Beginning:

01/01/2013

Ending:

12/31/2013

SCHEDULE OF PAGE 5, SCHEDULE VIII, SECTION B, LINE 16

		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation
1	ASBESTOS REMOVAL	2007	960	57	15	64	7	478
2	LOCKS	2008	4,386	273	15	292	19	1,926
3	SMOKE DETECTORS	2008	19,522	1,217	15	1,301	84	8,571
4	FIRE DOORS	2008	7,843	489	15	523	34	3,443
5	FLOORING	2009	700	62	7	100	38	544
6	WASHERS AND DRYERS	2007	3,685	329	7	526	197	3,520
7	PLASMA TV	2009	1,050		3			1,050
8	A/C CONDENSOR	2009	1,020	91	7	146	55	793
9	ICE MACHINE	2009	2,295	205	7	328	123	1,783
10	WATER HEATER	2009	4,628	413	7	661	248	3,595
11	PARKING LOT	1997	31,223		15			31,223
12	REFRIGERATOR	2004	2,799		7			2,799
13	WATER HEATER	2004	4,214		7			4,214
14	NURSE CALL SYSTEM	2005	24,971	2,497	10	2,497		21,226
15	ZENITH TV	2005	2,845		7			2,845
16	SLF ASSESSMENT	2008	9,879	616	15	659	43	4,337
17	DELL COMPUTER	2008	728	42	5	146	104	728
18	FLOORING	2010	940	108	5	188	80	778
19	WHIRLPOOL	2010	8,841	1,105	7	1,263	158	6,079
20	FLOORING	2010	853	98	5	171	73	705
21	AWNING	2010	2,030	156	15	135	(21)	624
22	EROSION CONTROL	2010	7,195	554	15	480	(74)	2,212
23	FLOORING	2010	1,467	169	5	293	124	1,213
24	FLOORING - DINING ROOM AND FRONT ACTIVITY	2013	5,801	414	7	829	415	414
25	ROOF REPAIRS AROUND ELEVATOR	2013	12,980	433	15	433		433
	TOTAL FOR LINE 16 ON PAGE 5		\$ 162,855	\$ 9,328		\$ 11,035	\$ 1,707	\$ 105,533

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Facility Name: PINNACLE PLACE

Report Period Beginning: 01/01/2013 Ending: 2/31/2013

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	MIDLAND STATES BANK		XX	BUILDING MORTGAGE	7/27/07	\$ 744,498	\$ 589,052	2/27/28	3.7700	\$ 39,493	1
2					/ /			/ /			2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 744,498	\$ 589,052			\$ 39,493	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 744,498	\$ 589,052			\$ 39,493	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: PINNACLE PLACE

Report Period Beginning: 01/01/2013

Ending: 12/31/2013

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2013

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 20,549	\$ 20,549	1
2	Cash-Patient Deposits	4,081	4,081	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>NONE</u>)	99,869	99,869	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			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)	\$ 124,499	\$ 124,499	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	40,000	40,000	13
14	Buildings, at Historical Cost	1,543,482	1,543,482	14
15	Leasehold Improvements, at Historical Cost	164,725	164,725	15
16	Equipment, at Historical Cost	130,695	130,695	16
17	Accumulated Depreciation (book methods)	(1,065,163)	(1,065,163)	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): <u>NON DEPRECIABLE ASSETS</u>	9,061	9,061	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 822,800	\$ 822,800	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 947,300	\$ 947,300	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	4,510	4,510	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable			30
31	Accrued Taxes Payable	9,500	9,500	31
32	Accrued Interest Payable	180	180	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35				35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 14,190	\$ 14,190	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable	588,586	588,586	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)	\$ 588,586	\$ 588,586	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 602,776	\$ 602,776	45
46	TOTAL EQUITY	\$ 344,523	\$ 344,523	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 947,300	\$ 947,300	47

*(See instructions.)

Facility Name: PINNACLE PLACE

Report Period Beginning: 01/01/2013 Ending: 12/31/2013

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	\$ 619,708	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 619,708	3
	B. Other Operating Revenue		
4	Special Services		4
5	Other Health Care Services	14,433	5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care	1,690	8
9	Non-Resident Meals	1,426	9
10	Laundry	1,932	10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 19,480	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income		13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$	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)	\$ 639,188	18

	Expenses	Amount	
	A. Operating Expenses		
19	General Services	247,727	19
20	Health Care/ Personal Care	138,314	20
21	General Administration	109,895	21
	B. Capital Expense		
22	Ownership	152,024	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)	\$ 647,960	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (8,772)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (8,772)	31

