

		FOR BHF USE			

LL2

Supportive Living Facility

2019

STATE OF ILLINOIS

DEPARTMENT OF HEALTHCARE & FAMILY SERVICES

COST REPORT FOR

SUPPORTIVE LIVING FACILITIES

(FISCAL YEAR 2019)

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: 1000113

Facility Name: PONTIAC SUPPORTIVE LIVING

Address: 120 N DEERFIELD ROAD PONTIAC 61764

County: LIVINGSTON

Telephone Number: (815) 844-6300 Fax # (815) 844-6301

Federal Employer ID Number:

Date Current Owners were Certified: 12/01/2016

Type of Ownership:

VOLUNTARY, NON-PROFIT Charitable Corp. Trust

X PROPRIETARY Individual Partnership Corporation "Sub-S" Corp. X Limited Liability Co. Trust Other

GOVERNMENTAL State County Other

IRS Exemption Code

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

Name: KATHLEEN MCNAMARA Telephone Number: (847) 675-3585

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 1/1/2019 to 12/31/2019 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) MICHAEL STEIN

(Title) MANAGER

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT)
(Date)

(Print Name and Title) KATHLEEN MCNAMARA VICE-PRESIDENT

(Firm Name & Address) KBKB, LTD. 8410 RIVER DR., MORTON GROVE, IL 60053

(Telephone) (847) 675-3585 Fax (847) 675-5777

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

Report Period Beginning: 1/1/2019 Ending: 12/31/2019

A. Certified units; enter number of units and unit days

/ /

E. Does page 3 include expenses for services or investments not directly related to SLF services?

YES ☐

NO	X
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YES ☐

NO	X
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(E.g., day care, "meals on wheels", outpatient therapy)

MODIFIED

ACCRUAL	X
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MODIFIED

CASH*	
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CASH* ☐

☒ YES ☐ NO

Fiscal Year:

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

required payments of interest and principal?

If no, explain.

required payments of interest and principal?

If no, explain.

make all of the required payments of interest and principal?

If no, explain.

92.33%

Also, indicate the number of unpaid bed-hold days the SLF

had during this year. **(Do not include bed-hold days in Section B.)**

STATE OF ILLINOIS

Page 3

Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning:

1/1/2019

Ending: 12/31/2019

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	202,915	180,319	4,100	387,334		387,334	1
2	Housekeeping, Laundry and Maintenance	80,360	62,889	76,842	220,091	2,500	222,591	2
3	Heat and Other Utilities			74,756	74,756	(13,497)	61,259	3
4	Other (specify): Scavenger and Exterminating Services			41,297	41,297		41,297	4
5	TOTAL General Services	283,275	243,208	196,995	723,478	(10,997)	712,481	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	289,963	5,597		295,560		295,560	6
7	Activities and Social Services	23,757		37,440	61,197		61,197	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	313,720	5,597	37,440	356,757		356,757	9
	C. General Administration							
10	Administrative and Clerical	99,261	23,523	168,844	291,628	6,713	298,341	10
11	Marketing Materials, Promotions and Advertising	1,978		34,669	36,647		36,647	11
12	Employee Benefits and Payroll Taxes			113,517	113,517		113,517	12
13	Insurance-Property, Liability and Malpractice			25,583	25,583		25,583	13
14	Other (specify):							14
15	TOTAL General Administration	101,239	23,523	342,613	467,375	6,713	474,088	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	698,234	272,328	577,048	1,547,610	(4,284)	1,543,326	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			1,069	1,069	135,719	136,788	17
18	Interest			1,166	1,166	206,582	207,748	18
19	Real Estate Taxes					85,848	85,848	19
20	Rent -- Facility and Grounds			693,161	693,161	(693,161)		20
21	Rent -- Equipment			9,925	9,925		9,925	21
22	Other (specify): Mortgage Insurance					8,537	8,537	22
23	TOTAL Ownership			705,321	705,321	(256,475)	448,846	23
24	GRAND TOTAL (Sum of lines 16 and 23)	698,234	272,328	1,282,369	2,252,931	(260,759)	1,992,172	24

Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning 1/1/2019 Ending: 12/31/2019

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	27.70	2
3	Certified Nurse Assistants	6	13.32	3
4	Activity Director & Assistants	1	15.44	4
5	Social Service Workers			5
6	Head Cook	1	19.22	6
7	Cook Helpers/Assistants	7	9.53	7
8	Dishwashers			8
9	Maintenance Workers	1	16.55	9
10	Housekeepers	1	10.26	10
11	Laundry			11
12	Managers	1	26.93	12
13	Other Administrative			13
14	Clerical	1	15.60	14
15	Marketing	1	23.07	15
16	Other			16
17	Total (lines 1 thru 16)	21	\$	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
THE POINTE AT KILPATRICK	CRESTWOOD
PARK POINT SUPPORTIVE LIVING	MORRIS
CRYSTAL CREEK ASSISTED LIVING	CANTON, MI
THE POINTE AT JACKSONVILLE,LLC	JACKSONVILLE

OTHER RELATED BUSINESS ENTITIES

Name 3	City 4	Type of Business 5
PONTIAC LANDLORD LLC	PONTIAC	PROPCO

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		\$	1
2			2
Total		\$	3

Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning:

1/1/2019

Ending:

12/31/2019

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	60		2016		\$ 4,278,757	\$	39	\$ 109,712	\$ 109,712	\$ 329,136	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	COUNTERTOPS, DOORS, FRAMES			2017	13,426		39	344	344	1,032	6
7	PARKING LOT REPAIRS			2017	17,300		15	1,153	1,153	3,459	7
8	ELECTRICAL WIRING CAFETERIA, OFFICE, DRINK			2017	5,377		39	138	138	414	8
9	DEMO AND REBUILD OFFICE & NOOK			2017	17,478		39	448	448	1,344	9
10	FLOORING			2018	88,602		39	2,272	2,272	4,544	10
11	CABINETS & LIGHTING			2018	9,787		39	251	251	502	11
12	PIPING AND DRAINS FOR JUICE BAR SINK			2018	3,911		39	100	100	200	12
13											13
14											14
15						136,788			(136,788)		15
16											16
17	TOTAL (lines 1 thru 16)				\$ 4,434,638	\$ 136,788		\$ 114,418	\$ (22,370)	\$ 340,631	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	\$ 228,543	\$	\$ 22,854	22,854	10	\$ 65,479	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 228,543	\$	\$ 22,854	22,854		\$ 65,479	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: PONTIAC SUPPORTIVE LIVING

Report Period Beginning: 1/1/2019 Ending: 2/31/2019

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 Name of Lender	2 Related**		3 Purpose of Loan	4 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Int. Expense	
		YES	NO			Original	Balance				
	A. Directly Facility Related										
	Long-Term										
1	BUSEY BANK		X	MORTGAGE	11/30/16	\$ 6,000,000	\$	11/30/19	3.2500	\$ 200,038	1
2	CAMBRIDGE CAPITAL		X	MORTGAGE	11/21/19	7,600,000			3.1000	6,544	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 13,600,000	\$			\$ 206,582	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 13,600,000	\$			\$ 206,582	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: PONTIAC SUPPORTIVE LIVING

Report Period Beginning: 1/1/2019

Ending: 12/31/2019

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2019

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 182,251	\$ 243,436	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	161,981	161,981	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		67,463	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>ESCROW</u>		295,794	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 344,232	\$ 768,674	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		750,000	13
14	Buildings, at Historical Cost		4,278,757	14
15	Leasehold Improvements, at Historical Cost		155,883	15
16	Equipment, at Historical Cost	11,132	228,543	16
17	Accumulated Depreciation (book methods)	(9,529)	(459,418)	17
18	Deferred Charge Deferred Loan Costs-Net		157,963	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets Construction		54,165	22
23	Other(specify): <u>GOODWILL NET</u>		1,906,667	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,603	\$ 7,072,560	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 345,835	\$ 7,841,234	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$	\$ 9,000	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	29,030	29,030	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	21,034	21,034	30
31	Accrued Taxes Payable	2,153	76,153	31
32	Accrued Interest Payable		20,010	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)	\$ 52,217	\$ 155,227	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		7,600,000	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)	\$	\$ 7,600,000	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 52,217	\$ 7,755,227	45
46	TOTAL EQUITY	\$ 293,618	\$ 86,007	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 345,835	\$ 7,841,234	47

*(See instructions.)

Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning: 1/1/2019

Ending:

12/31/2019

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	\$ 2,309,341	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,309,341	3
	B. Other Operating Revenue		
4	Special Services	18,500	4
5	Other Health Care Services		5
6	Special Grants		6
7	Gift and Coffee Shop		7
8	Barber and Beauty Care		8
9	Non-Resident Meals		9
10	Laundry		10
11	SUBTOTAL OTHER OPERATING REVENUE (sum of lines 4 thru 10)	\$ 18,500	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	FOOD STAMP	22,402	15
16	PRIOR YEAR ADJUSTMENT	(189,327)	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ (166,925)	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,160,916	18

		2	
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	723,478	19
20	Health Care/ Personal Care	356,757	20
21	General Administration	467,375	21
	B. Capital Expense		
22	Ownership	705,321	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)	\$ 2,252,931	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ (92,015)	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ (92,015)	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,127,934	32
33	Private Pay - Net Inpatient Revenue	1,181,407	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,309,341	37

JMN 5

JMN 5 NOT ALLOWABLE EXPENSES

CABLE TV-RESIDENT ROOMS	(13,497)
POLITICAL CONTRIBUTIONS	(1,000)

.RTY LANDLORD

RENT	(693,161)
FURNISHING SUPPLIES	2,500
PROFESSIONAL FEES	7,713
DEPRECIATION	135,719
MORTGAGE INTEREST	206,582
REAL ESTATE TAXES	85,848
MORTGAGE INSURANCE	8,537

GRAND TOTAL	(260,759)
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