

		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: 1000113

Facility Name: PONTIAC SUPPORTIVE LIVING

Address: 120 N DEERFIELD ROAD PONTIAC 61764
Number City Zip Code

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	☒	PROPRIETARY	☐	GOVERNMENTAL
☐	Charitable Corp.	☐	Individual	☐	State
☐	Trust	☐	Partnership	☐	County
IRS Exemption Code		☐	Corporation	☐	Other
		☒	"Sub-S" Corp.		
		☐	Limited Liability Co.		
		☐	Trust		
		☐	Other		

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 1/1/2020 to 12/31/2020 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) 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. 6201 W. HOWARD STREET SUITE 201, NILES, IL 607

(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: 1/1/2020 Ending: 12/31/2020

Date of change in certified units / /

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? _____
If no, explain.

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

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Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning:

1/1/2020

Ending: 12/31/2020

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	230,467	182,803	1,150	414,420		414,420	1
2	Housekeeping, Laundry and Maintenance	106,782	59,588	63,502	229,872	4,479	234,351	2
3	Heat and Other Utilities			78,926	78,926	(14,795)	64,131	3
4	Other (specify): Scavenger and Exterminating Services			20,966	20,966		20,966	4
5	TOTAL General Services	337,249	242,391	164,544	744,184	(10,316)	733,868	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	335,764	48,755		384,519		384,519	6
7	Activities and Social Services	34,203		16,987	51,190		51,190	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	369,967	48,755	16,987	435,709		435,709	9
	C. General Administration							
10	Administrative and Clerical	113,935	17,857	289,041	420,833	7,169	428,002	10
11	Marketing Materials, Promotions and Advertising	59,765		25,348	85,113		85,113	11
12	Employee Benefits and Payroll Taxes			170,567	170,567		170,567	12
13	Insurance-Property, Liability and Malpractice			20,688	20,688	7,885	28,573	13
14	Other (specify):							14
15	TOTAL General Administration	173,700	17,857	505,644	697,201	15,054	712,255	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	880,916	309,003	687,175	1,877,094	4,738	1,881,832	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			641	641	126,732	127,373	17
18	Interest					233,176	233,176	18
19	Real Estate Taxes					75,516	75,516	19
20	Rent -- Facility and Grounds			557,548	557,548	(557,548)		20
21	Rent -- Equipment			13,218	13,218		13,218	21
22	Other (specify): Mortgage Insurance					75,341	75,341	22
23	TOTAL Ownership			571,407	571,407	(46,783)	524,624	23
24	GRAND TOTAL (Sum of lines 16 and 23)	880,916	309,003	1,258,582	2,448,501	(42,045)	2,406,456	24

Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning 1/1/2020 Ending: 12/31/2020

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	25.06	2
3	Certified Nurse Assistants	6	13.38	3
4	Activity Director & Assistants	1	15.50	4
5	Social Service Workers			5
6	Head Cook	1	19.42	6
7	Cook Helpers/Assistants	7	10.41	7
8	Dishwashers			8
9	Maintenance Workers	1	16.75	9
10	Housekeepers	2	10.80	10
11	Laundry			11
12	Managers	1	15.75	12
13	Other Administrative	1	31.25	13
14	Clerical			14
15	Marketing	1	26.44	15
16	Other Director of Nursing	1	39.42	16
17	Total (lines 1 thru 16)	23	\$ 15.67	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

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

OTHER RELATED BUSINESS ENTITIES		
Name 3	City 4	Type of Business 5
PONTIAC LANDLORD LLC	PONTIAC	PROPCO

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	\$ 438,848	1
2											2
3											3
4											4
5						114,700			(114,700)		5
Improvement Type											
6	COUNTERTOPS, DOORS, FRAMES			2017	13,426		39	344	344	1,376	6
7	PARKING LOT REPAIRS			2017	17,300		15	1,153	1,153	4,612	7
8	ELECTRICAL WIRING CAFETERIA, OFFICE, DRINK			2017	5,377		39	138	138	552	8
9	DEMO AND REBUILD OFFICE & NOOK			2017	17,478		39	448	448	1,792	9
10	FLOORING			2018	88,602		39	2,272	2,272	6,816	10
11	CABINETS & LIGHTING			2018	9,787		39	251	251	753	11
12	PIPING AND DRAINS FOR JUICE BAR SINK			2018	3,911		39	100	100	300	12
13	FLOORING			2019	41,055		39	1,053	1,053	1,053	13
14	ATTIC SYSTEM PIPE RE-PITCH THE PIPE			2019	3,650		39	93	93	93	14
15	LANDSCAPINT AND CONCRETE			2019	17,134		15	1,142	1,142	1,142	15
16	FLOORING			2020	20,277		39	520	520	520	16
17	TOTAL (lines 1 thru 16)				\$ 4,516,754	\$ 114,700		\$ 117,226	\$ 2,526	\$ 457,857	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	\$ 267,369	\$ 18,878	\$ 22,854	3,976	10	\$ 88,333	18
19	Vehicles							19
20	TOTAL (lines 18 and 19)	\$ 267,369	\$ 18,878	\$ 22,854	3,976		\$ 88,333	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: 1/1/2020 Ending: 2/31/2020

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						\$	\$			\$	1
2	CAMBRIDGE CAPITAL		X	MORTGAGE	11/21/19	7,600,000	7,477,780	12/1/54	3.1000	233,181	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 7,600,000	\$ 7,477,780			\$ 233,181	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 7,600,000	\$ 7,477,780			\$ 233,181	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: PONTIAC SUPPORTIVE LIVING

Report Period Beginning: 1/1/2020

Ending: 12/31/2020

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2020

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 433,123	\$ 480,039	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	84,498	84,498	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): ESCROW		366,142	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 517,621	\$ 930,679	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		237,999	15
16	Equipment, at Historical Cost	11,132	267,369	16
17	Accumulated Depreciation (book methods)	(10,170)	(741,090)	17
18	Deferred Charge Deferred Loan Costs-Net		79,492	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		68,921	22
23	Other(specify): GOODWILL NET		1,786,667	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 962	\$ 6,728,115	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 518,583	\$ 7,658,794	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 14,405	\$ 23,405	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	9,002	9,002	28
29	Short-Term Notes Payable		126,063	29
30	Accrued Salaries Payable	27,877	27,877	30
31	Accrued Taxes Payable	3,345	78,475	31
32	Accrued Interest Payable		19,318	32
33	Deferred Compensation			33
34	Federal and State Income Taxes			34
	Other Current Liabilities(specify):			
35	SBA PPP LOAN	146,500	146,500	35
36				36
37	TOTAL Current Liabilities (sum of lines 26 thru 36)	\$ 201,129	\$ 430,640	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		7,351,717	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)	\$	\$ 7,351,717	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 201,129	\$ 7,782,357	45
46	TOTAL EQUITY	\$ 317,454	\$ (123,563)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 518,583	\$ 7,658,794	47

*(See instructions.)

Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning: 1/1/2020

Ending:

12/31/2020

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	\$ 2,251,701	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,251,701	3
	B. Other Operating Revenue		
4	Special Services	16,865	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)	\$ 16,865	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	5	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 5	14
	D. Other Revenue (specify):		
15	FOOD STAMP	29,164	15
16	STIMULUS PAYMENT	370,689	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 399,853	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,668,424	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	744,184	19
20	Health Care/ Personal Care	435,709	20
21	General Administration	697,201	21
	B. Capital Expense		
22	Ownership	571,407	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26	PRIOR YEAR ADJUSTMENT	76,087	26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 2,524,588	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 143,836	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 143,836	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,233,133	32
33	Private Pay - Net Inpatient Revenue	1,018,568	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,251,701	37

PONTIAC SUPPORTIVE LIVING LLC
PAGE 3 COLUMN 5
12/31/2020

PAGE 3 COLUMN 5 NOT ALLOWABLE EXPENSES

LINE 3	CABLE TV-RESIDENT ROOMS	(14,795)
LINE 17	STRAIGHT LINE DEPRECIATION	(6,205)
LINE 18	INTEREST INCOME	(5)

RELATED PARTY LANDLORD

LINE 20	RENT	(557,548)
LINE 2	REPAIR & MAINTENANCE	4,479
LINE 10	PROFESSIONAL FEES	7,169
LINE 13	INSURANCE-PROPERTY	7,885
LINE 17	DEPRECIATION	132,937
LINE 18	MORTGAGE INTEREST	233,181
LINE 19	REAL ESTATE TAXES	75,516
LINE 22	MORTGAGE INSURANCE	75,341
LINE 24	GRAND TOTAL	(42,045)