

		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: 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 1/1/2021 to 12/31/2021 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) (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 601
(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: 1/1/2021 Ending: 12/31/2021

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:

1/1/2021

Ending:

12/31/2021

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			
	A. General Services							
1	Dietary and Food Purchase	220,609	161,777	2,815	385,201		385,201	1
2	Housekeeping, Laundry and Maintenance	118,135	32,580	63,341	214,056	2,765	216,821	2
3	Heat and Other Utilities			80,805	80,805	(7,774)	73,031	3
4	Other (specify): Scavenger & Exterminating Service			17,220	17,220		17,220	4
5	TOTAL General Services	338,744	194,357	164,181	697,282	(5,009)	692,273	5
	B. Health Care and Programs							
6	Health Care/ Personal Care	331,212	6,733		337,945		337,945	6
7	Activities and Social Services	27,374	14,251		41,625		41,625	7
8	Other (specify):							8
9	TOTAL Health Care and Programs	358,586	20,984		379,570		379,570	9
	C. General Administration							
10	Administrative and Clerical	58,288	13,907	307,857	380,052	13,177	393,229	10
11	Marketing Materials, Promotions and Advertising	59,913		23,463	83,376		83,376	11
12	Employee Benefits and Payroll Taxes			129,673	129,673		129,673	12
13	Insurance-Property, Liability and Malpractice			21,401	21,401	9,562	30,963	13
14	Other (specify):							14
15	TOTAL General Administration	118,201	13,907	482,394	614,502	22,739	637,241	15
16	TOTAL Operating Expense (Sum of lines 5, 9 and 15)	815,531	229,248	646,575	1,691,354	17,730	1,709,084	16
	Capital Expenses							
	D. Ownership							
17	Depreciation			23,798	23,798	134,600	158,398	17
18	Interest			4	4	227,004	227,008	18
19	Real Estate Taxes					78,462	78,462	19
20	Rent -- Facility and Grounds			567,322	567,322	(567,322)		20
21	Rent -- Equipment			14,775	14,775		14,775	21
22	Other (specify): Mortgage Insurance					48,164	48,164	22
23	TOTAL Ownership			605,899	605,899	(79,092)	526,807	23
24	GRAND TOTAL (Sum of lines 16 and 23)	815,531	229,248	1,252,474	2,297,253	(61,362)	2,235,891	24

Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning 1/1/2021 Ending: 12/31/2021

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	25.00	2
3	Certified Nurse Assistants	9	15.32	3
4	Activity Director & Assistants	1	14.50	4
5	Social Service Workers			5
6	Head Cook	1	21.63	6
7	Cook Helpers/Assistants	8	13.96	7
8	Dishwashers			8
9	Maintenance Workers	2	16.96	9
10	Housekeepers	2	15.00	10
11	Laundry			11
12	Managers	1	36.58	12
13	Other Administrative	1	24.04	13
14	Clerical			14
15	Marketing			15
16	Other DON	1	43.27	16
17	Total (lines 1 thru 16)	27	\$	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
THE POINTE AT ALGONQUIN	ALGONQUIN
THE POINTE AT JACKSONVILLE	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: PONTES CONSULTING If yes, what is the value of those services? \$ 108,428

(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:

1/1/2021

Ending:

12/31/2021

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	\$ 109,711	39	\$ 109,711	\$	\$ 548,559	1
2											2
3											3
4											4
5											5
	Improvement Type										
6	COUNTERTOPS, DOORS, FRAMES			2017	13,426	344	39	344		1,720	6
7	PARKING LOT REPAIRS			2017	17,300	599	15	1,153	554	5,765	7
8	ELECTRICAL WIRING CAFETERIA, OFFICE, DRINK			2017	5,377	138	39	138		690	8
9	DEMO AND REBUILD OFFICE & NOOK			2017	17,478	448	39	448		2,240	9
10	FLOORING			2018	88,602	2,272	39	2,272		9,088	10
11	CABINETS & LIGHTING			2018	9,787	251	39	251		1,004	11
12	PIPING AND DRAINS FOR JUICE BAR SINK			2018	3,911	100	39	100		400	12
13	FLOORING			2019	41,055		39	1,053	1,053	2,106	13
14	ATTIC SYSTEM PIPE RE-PITCH THE PIPE			2019	3,650	94	39	94		187	14
15	LANDSCAPINT AND CONCRETE			2019	17,134		15	1,142	1,142	2,284	15
16	FLOORING			2020	20,277	1,352	39	1,352		1,872	16
17	TOTAL (lines 1 thru 16)				\$ 4,516,754	\$ 115,309		\$ 118,058	\$ 2,749	\$ 575,915	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	\$ 287,452	\$ 39,148	\$ 30,445	(8,703)	10	\$ 118,778	18
19	Vehicles	40,956	18,200	8,191	(10,009)	5	8,191	19
20	TOTAL (lines 18 and 19)	\$ 328,408	\$ 57,348	\$ 38,636	(18,712)		\$ 126,969	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

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		\$ 4,516,754	\$ 115,309		\$ 118,058	\$ 2,749	\$ 575,915	1
2	FLOORING	2021	25,552	25,552	15	1,704	(23,848)	1,704	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
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25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 4,542,306	\$ 140,861		\$ 119,762	\$ (21,099)	\$ 577,619	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning: 1/1/2021 Ending: 2/31/2021

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					/ /	\$		/ /		\$	1
2	CAMBRIDGE CAPITAL		X	MORTGAGE	11/21/19	7,600,000	7,361,539	12/1/54	3.1000	227,065	2
3					/ /			/ /			3
	Working Capital										
4					/ /			/ /			4
5					/ /			/ /			5
6					/ /			/ /			6
7	TOTAL Facility Related					\$ 7,600,000	\$ 7,361,539			\$ 227,065	7
	B. Non-Facility Related										
8					/ /			/ /			8
9					/ /			/ /			9
10	TOTALS (lines 7, 8 and 9)					\$ 7,600,000	\$ 7,361,539			\$ 227,065	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: 1/1/2021

Ending: 12/31/2021

XI. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2021

(last day of reporting year)

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 127,589	\$ 148,105	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	105,135	105,135	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)	83,640	70,000	8
9	Other(specify): ESCROWS		373,675	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 316,364	\$ 696,915	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		263,551	15
16	Equipment, at Historical Cost	57,046	328,409	16
17	Accumulated Depreciation (book methods)	(33,968)	(939,299)	17
18	Deferred Charge Deferred Loan Costs-Net		88,983	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		231,375	22
23	Other(specify): GOODWILL NET		1,586,667	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 23,078	\$ 6,588,443	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 339,442	\$ 7,285,358	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 12,326	\$ 12,326	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,502	10,502	28
29	Short-Term Notes Payable		134,642	29
30	Accrued Salaries Payable	32,789	32,789	30
31	Accrued Taxes Payable	4,099	81,599	31
32	Accrued Interest Payable		17,913	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)	\$ 59,716	\$ 289,771	37
	D. Long-Term Liabilities			
38	Long-Term Notes Payable			38
39	Mortgage Payable		7,226,897	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)	\$	\$ 7,226,897	44
45	TOTAL LIABILITIES (sum of lines 37 and 44)	\$ 59,716	\$ 7,516,668	45
46	TOTAL EQUITY	\$ 279,726	\$ (231,310)	46
47	TOTAL LIABILITIES AND EQUITY (sum of lines 45 and 46)	\$ 339,442	\$ 7,285,358	47

*(See instructions.)

Facility Name: PONTIAC SUPPORTIVE LIVING

Report Period Beginning: 1/1/2021

Ending:

12/31/2021

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	\$ 2,140,766	1
2	Discounts and Allowances		2
3	SUBTOTAL Resident Care (line 1 minus line 2)	\$ 2,140,766	3
	B. Other Operating Revenue		
4	Special Services	17,215	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)	\$ 17,215	11
	C. Non-Operating Revenue		
12	Contributions		12
13	Interest and Other Investment Income	61	13
14	SUBTOTAL Non-Operating Revenue (sum of lines 12 and 13)	\$ 61	14
	D. Other Revenue (specify):		
15	FOOD STAMP	70,745	15
16	PPP LOAN FORGIVEN, STIMULUS PYMT	165,082	16
17	SUBTOTAL Other Revenue (sum of lines 15 and 16)	\$ 235,827	17
18	TOTAL REVENUE (sum of lines 3, 11, 14 and 17)	\$ 2,393,869	18

2			
	II. Expenses	Amount	
	A. Operating Expenses		
19	General Services	697,282	19
20	Health Care/ Personal Care	379,570	20
21	General Administration	614,502	21
	B. Capital Expense		
22	Ownership	605,899	22
	C. Other Expenses		
23	Special Cost Centers		23
24	Non-Operating Expenses		24
25	Other (specify):		25
26	PRIOR YEAR ADJUSTMENT	4,344	26
27			27
28	TOTAL EXPENSES (sum of lines 19 thru 27)	\$ 2,301,597	28
29	Income Before Income Taxes (line 18 minus line 28)	\$ 92,272	29
30	Income Taxes	\$	30
31	NET INCOME OR LOSS FOR THE YEAR (line 29 minus line 30)	\$ 92,272	31
	III. Net Resident Care Revenue detailed by Payer Source		
32	Medicaid - Net Inpatient Revenue	\$ 1,291,283	32
33	Private Pay - Net Inpatient Revenue	849,483	33
34	Medicare - Net Inpatient Revenue		34
35	Other-(specify)		35
36	Other-(specify)		36
37	TOTAL (This total must agree to Line 3)	\$ 2,140,766	37

PONTIAC SUPPORTIVE LIVING LLC
PAGE 3 COLUMN 5
12/31/2021

PAGE 3 COLUMN 5 NOT ALLOWABLE EXPENSES

LINE 3	CABLE TV-RESIDENT ROOMS	(7,774)
LINE 10	CONTRIBUTIONS	(2,200)
LINE 17	STRAIGHT LINE DEPRECIATION	(39,811)
LINE 18	INTEREST INCOME	(61)

RELATED PARTY LANDLORD

LINE 20	RENT	(567,322)
LINE 2	REPAIR & MAINTENANCE	2,765
LINE 10	PROFESSIONAL FEES	10,650
LINE 10	OFFICE EXPENSES	4,727
LINE 13	INSURANCE-PROPERTY	9,562
LINE 17	DEPRECIATION	174,411
LINE 18	MORTGAGE INTEREST	227,065
LINE 19	REAL ESTATE TAXES	78,462
LINE 22	MORTGAGE INSURANCE	48,164
LINE 24	GRAND TOTAL	(61,362)

PAGE 4 SCHEDULE VII B

POINTES CONSULTING

LINE 10	MANAGEMENT FEES	104,000
	ADMINISTRATION SALARIES	54,948
	CLERICAL SALARIES	18,305
	CLERICAL OTHER	16,094
	EMPLOYEE BENEFITS	4,724
	OFFICE EXPENSE	1,630
	DUES & SUBSRIPTIONS	2,229
	DATA PROCESSING	69
	PROFESSIONAL FEES	5,842